

27 February 2026

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**UNITED STATES – CERTAIN TAX CREDITS UNDER THE INFLATION REDUCTION ACT**

## COMMUNICATION FROM CHINA

The following communication, dated 26 February 2026, was received from the delegation of China with the request that it be circulated to the Dispute Settlement Body (DSB).

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China has taken note of the United States' decision to appeal the Panel Report in *United States – Certain Tax Credits Under the Inflation Reduction Act* (WT/DS623/R and WT/DS623/R/Add.1), as notified to the Dispute Settlement Body and China on 23 February 2026.

Given that the Appellate Body is currently not operational, China considers that all subsequent procedural deadlines in the Working Procedures for Appellate Review are properly considered as suspended until further notice. China notes in this regard that the United States did not file an appellant submission in accordance with Rule 21(1) of the Working Procedures for Appellate Review.

China reserves its full right to file its own appeal on issues of law and legal interpretation in the Panel Report in DS623 and to respond to the United States' appeal. China shall await the instructions of the Appellate Body in this respect.

China is providing a copy of this note directly to the United States.

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