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UNITED STATES – CERTAIN TAX CREDITS UNDER THE INFLATION REDUCTION ACT

NOTIFICATION OF AN APPEAL BY THE UNITED STATES UNDER ARTICLE 16
OF THE UNDERSTANDING ON RULES AND PROCEDURES
GOVERNING THE SETTLEMENT OF DISPUTES (DSU)

The following communication, dated 23 February 2026, addressed to the Chairperson of the Dispute Settlement Body is being circulated to Members at the request of the delegation of the United States.

Pursuant to Article 16 of the *Understanding on Rules and Procedures Governing the Settlement of Disputes* (DSU), the United States hereby notifies the Dispute Settlement Body of its decision to appeal issues of law covered in the report of the Panel in *United States – Certain Tax Credits under the Inflation Reduction Act* (WT/DS623/R, WT/DS623/R/Add.1) and legal interpretations developed by the Panel.
