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Page: 1/1

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UNITED STATES – CERTAIN TAX CREDITS UNDER THE INFLATION REDUCTION ACT

COMMUNICATION FROM THE PANEL

The following communication, dated 16 June 2025, addressed to the Chairperson of the Dispute Settlement Body (DSB), is circulated in accordance with Article 12.9 of the Dispute Settlement Understanding (DSU).

Article 12.8 of the Understanding on Rules and Procedures Governing the Settlement of Disputes (DSU) provides that the period in which a panel shall conduct its examination, from the date that the composition and terms of reference of the panel have been agreed upon until the date the final report is issued to the parties to the dispute, shall, as a general rule, not exceed six months.

Article 12.9 of the DSU provides that, when a panel considers that it cannot issue its report within six months, it shall inform the Dispute Settlement Body (DSB) in writing accordingly and indicate the reasons, together with an estimate of the period within which it will issue its report.

The Panel in the above-mentioned proceeding was established by the DSB on 23 September 2024 and composed on 19 December 2024.

In accordance with the Panel's timetable adopted following consultations with the parties, the Panel does not expect to issue its final report to the parties before the last quarter of 2025.

The report will only be available to the public once it is circulated to the Members in all three working languages of the WTO. The date of circulation depends on completion of translation and the Panel is not in a position to provide an estimated circulation date at this time.

I would be grateful if you would circulate this letter to the DSB.
