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CASE
RUTENIA - CARBON CHARGE

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Rutenia - Carbon Charge

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Background

1. Rutenia, Burlandia, Korsania, and Artania, all countries located in the Intermarium region, are original members of the World Trade Organization (WTO). They have also ratified the United Nations Framework Convention on Climate Change (UNFCCC) and the Paris Agreement.
2. The Democratic Republic of **Rutenia** is a high-income country comprising 18 islands with a population of 30 million people and a Gross National Income (GNI) per capita of USD 40,000. The country is world-famous for its beautiful beaches and luxury resorts, with the tourism sector accounting for about 10% of its gross domestic product.
3. As a developed country, Rutenia has aspired to play a leading role in global efforts to combat climate change under the UNFCCC regime, in line with the principle of Common but Differentiated Responsibilities and Respective Capabilities (CBDRRC). In its first nationally determined contribution (NDC) upon joining the Paris Agreement in April 2016, Rutenia committed to an economy-wide reduction in greenhouse gas (GHG) emissions of at least 35% by 2020 compared to 1990 levels. In its updated NDC submitted in December 2020, following the electoral victory of the Green Party, Rutenia undertook to “cut GHG emissions economy-wide by at least 70% by 2030 compared to 1990 levels, with a view to reaching ‘climate neutrality’ by 2050 in accordance with Article 4.1 of the Paris Agreement”.³ To implement these targets, Rutenia has adopted a number of climate policies, including the introduction of mandatory energy efficiency standards in October 2017 and the provision of a substantial range of renewable energy subsidies to incentivise domestic manufacturing industries to decarbonize their production processes.

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³ Teams are required not to introduce any additional scientific evidence or facts, and can rely only on those provided in the case.

4. Rutenia has a large glass manufacturing industry, primarily focusing on flat glass, which produces 1 million tonnes of glass annually and is dominated by the company Guta. Guta has significantly reduced the amount of carbon dioxide (CO₂) it emits during the melting and refining phases of glass production by improving the energy efficiency of its furnaces and prioritising the use of renewable electricity and biogas. Based on its advanced emission monitoring and reporting system, Guta estimates that its decarbonization efforts have reduced its carbon emissions from 0.60 tonnes CO₂ per tonne of flat glass in 2016 to 0.40 tonnes CO₂ per tonne of flat glass in 2022. Guta's flat glass is on average 20% more expensive than flat glass produced through more carbon-intensive production methods which rely on energy generated from fossil fuels. Guta sells flat glass to DIM, Rutenia's largest producer and global exporter of furniture, kitchen appliances, decoration, and home accessories. In particular, DIM manufactures windows and various furniture items, such as table tops, mirrors, and doors, in which flat glass is used as an input. In 2021, DIM purchased 60% of the flat glass used in its production from foreign suppliers, including those located in Burlandia, Korsania, and Artania, and 40% from Guta and other smaller domestic suppliers.
5. **Burlandia** is a lower-middle-income country with a population of 100 million people and a GNI per capita of USD 4,200. It is home to one of the largest tropical rainforests on Earth, which is widely considered a critical pillar in maintaining global climate stability as a high-carbon stock and biodiversity-rich ecosystem.
6. In its updated NDC submitted in August 2021, Burlandia has committed to “reduce GHG emissions by 28% compared to 2005 levels by 2030, and to make every possible effort towards achieving the long-term objective of net-zero emissions by 2070 in light of its developing-country status and national circumstances”. Additionally, as a sector-specific target, Burlandia has undertaken to “replace 40% of the fossil fuel-based energy used in its industrial processes with green energy by 2030, conditional upon low-cost international climate finance and technology transfer pursuant to Article 4.5 of the Paris Agreement.” To implement these commitments, Burlandia has strengthened its forest conservation law to preserve its natural forest carbon stock as a strictly ‘protected area’.⁴ In addition, in July 2022, Burlandia introduced an energy excise tax on all fossil fuels used in the manufacturing and transportation sectors (equivalent to emission-weighted average of USD 15 per tonne of CO₂), and adopted a programme for the progressive phasing-out of all remaining fossil fuel subsidies by 2030. However, there is strong business and public opposition in Burlandia against carbon taxes, and the current government promised in its electoral campaign to

⁴ According to the 1992 Convention on Biological Diversity: “a protected area is a clearly defined geographical space, recognised, dedicated and managed through legal and other effective means, to achieve the long-term conservation of nature with associated ecosystem services and cultural values”.

refrain from introducing explicit carbon pricing instruments. Moreover, at this stage of its development, Burlandia faces technical and administrative capacity constraints for monitoring and verifying carbon emissions released during the production processes of goods throughout the country.

7. Burlandia is a large producer of glass in the Intermarium region. However, most of Burlandia's glass manufacturing facilities were built in the 1970-80s and are highly energy-intensive. Most of the energy used in glass production comes from the burning of fossil fuels, such as natural gas and coal. Burlandia's largest glass-producing conglomerate, Vetro, does not have a mechanism in place for tracking carbon emissions. Nonetheless, independent studies estimate that Vetro emitted 0.65 tonnes of CO₂ per tonne of flat glass it produced in 2022. Vetro exports flat glass to Rutenia, where it is purchased in large quantities by DIM in order to produce windows, doors, mirrors, and table tops. Vetro's flat glass is on average 20% cheaper than flat glass produced by Guta.
8. **Korsania** is an upper-middle income country with a population of 50 million people and a GNI per capita of USD 14,500. In its updated NDC submitted in March 2021, Korsania committed to "cut GHG emissions economy-wide by at least 50% by 2030 compared to 1990 levels, with a view to reaching 'climate neutrality' by 2050". To meet this pledge, Korsania has put in place a combination of carbon pricing and other mitigation policies. In September 2022, Korsania introduced a domestic carbon tax of USD 30 per tonne of CO₂ emitted for carbon-intensive products (aluminium, cement, chemicals, glass, fertilisers, and iron and steel), and has set up a reliable system for monitoring, reporting and verifying carbon emissions. However, Korsania spends twice as much on subsidising fossil fuels than renewable energy. Despite several commitments made at the international level, attempts to phase out fossil fuel subsidies have been blocked in the national parliament amid fierce lobbying by the Korsanian business sector. Korsania is a large exporter of aluminium and cement in the Intermarium region, and to a lesser extent, of glass. KorGlass, Korsania's only glass producer, emitted 0.55 tonnes of CO₂ per tonne of flat glass in 2022. KorGlass exports flat glass mainly to Rutenia where it is purchased by DIM to produce windows, doors, mirrors, and table tops.
9. **Artania** is a small island and least developed country with a population of 1.5 million people and a GNI per capita of USD 1,000. Artania's small glass manufacturing is the country's only export-oriented sector, and it exports mainly to Rutenia. According to the best available data, Artania's glass industry emitted 0.70 tonnes of CO₂ per tonne of flat glass in 2022. Artania submitted its updated NDC in October 2021 reiterating that "it is not in a position to undertake quantitative emission reduction targets in light of its special circumstances as

recognised in Article 4.6 of the Paris Agreement”. Artania does not have a carbon pricing mechanism in place.

10. Artania has been hit hard by the effects of climate change over the past years, including frequent and intense coastal flooding and erosion, which have caused over 1,000 deaths, damaged food production through submergence of arable land, and destroyed vital infrastructure in the transportation and healthcare systems. Following these tragic events, citizens of Artania have sought to emigrate to Rutenia. According to the latest information, in 2021, 300,000 Artanian citizens migrated to Rutenia.

Climate-related Developments in Rutenia and at International Level

11. The Green Party won the last elections in Rutenia in October 2020. In her first speech as Prime Minister to the Parliament, Ms Rada Strong stated:

I am extremely concerned about the findings of the IPCC Special Report on the Ocean and Cryosphere in a Changing Climate (2019), highlighting the existential threat of sea-level rise for coastal communities. The Rutenian Government will continue to lead in reversing the catastrophic course of global warming and protect vulnerable Rutenians from its severe impacts on human health and life. The only way to achieve this is to urgently deliver on the multilaterally-agreed climate targets under the Paris Agreement, and to ensure that each and every State assumes its fair share of responsibility in this common undertaking. We will continue to make every effort to put our economy on green rails. We will soon take a long overdue step – putting a price on carbon, which has been widely recognised as the single most effective and fairest way of reducing carbon emissions, by making polluting industries pay the social costs of climate change and encouraging them to go green. I am further reassured that our domestic manufacturers have already made significant decarbonization efforts and hence, the new carbon levy will not disadvantage them vis-à-vis foreign competitors.

12. In its 6th Assessment Report (‘Climate Change 2022: Impacts, Adaptation and Vulnerability’), published in February 2022, the Intergovernmental Panel on Climate Change (IPCC) asserts that “human-caused climate change is unequivocally happening as a consequence of more than a century of net GHG emissions from unsustainable energy use, land-use and land use change, lifestyle and patterns of consumption and production, albeit with unequal historical and ongoing contributions across regions and between and within countries”. It further posits that “submitted NDCs are far behind what is necessary to meet the Paris temperature goals, with all global modelled mitigation pathways that limit warming to 1.5°C or 2°C involving rapid and deep and, in most cases, immediate GHG emissions

reductions in all sectors this decade”. The report warns that “climate change is adversely affecting the physical and mental health of people globally” through increasing “occurrence of climate-related food-borne, water-borne and vector-borne diseases”, and finds that “extreme heat and flooding events have resulted in human mortality and morbidity in all assessed regions”. Moreover, the report confidently projects that climate change-induced sea level rise, with its associated risks to the health and livelihoods of highly exposed coastal populations, “could increase tenfold well before 2100 without adaptation and mitigation action as agreed by Parties to the Paris Agreement”. More specifically, “sea level rise could directly affect more than one billion people by 2050, and between 7 to 14 trillion dollars worth of coastal infrastructure by 2100”.

13. Shortly after the publication of the IPCC report, the United Nations (UN) Security Council convened for a first-ever open debate on sea-level rise and its implications for international peace and security. At the meeting, the UN Secretary-General warned that “tensions are deepening as coastlines vanish, territories are lost, resources become scarce, and masses are displaced”, and added that “the world will witness a mass exodus of entire populations on a biblical scale”. The President of the UN General Assembly further stressed: “you don’t need me to tell you that the displacement of hundreds of millions of people is a security risk”. However, several UN members expressed concerns over the “counterproductive securitisation of climate change”, insisting that “there is no evidence that climate change drives displacement and directly causes armed conflicts”. In their view, the Security Council has no role to play in addressing climate change, since “it is primarily a sustainable development issue that can be more appropriately addressed in other forums, most notably the UNFCCC”.
14. A report on ‘Sea-Level Rising: Assessing and Tackling the Risks for Rutenian People’, published in April 2022 by climate experts at Rutenia’s leading public university, found that some of Rutenia’s smaller islands and low-lying coasts are at an increased risk of salinisation and submergence as a result of rising sea levels. According to the report, by 2050, rising sea levels will submerge around 17% of Rutenia’s land and displace around 2 million people. A recent opinion poll conducted by RutInfo, the largest polling company in Rutenia, has shown that 73% of Rutenians consider climate change and its adverse effects to be the largest existential threat facing Rutenia in the coming years. In addition, 45% of respondents indicated that concerns about climate change may push them to leave Rutenia and seek residence in another country.
15. In June 2022, Burlandia convened a high-level regional dialogue with a view to enabling coordinated and cooperative approaches to industrial decarbonization. The proposed areas

for joint work included the development of a common understanding on carbon-intensity calculation, on emission monitoring, reporting, and verification systems, and on comparability of (price-based and non-price-based) mitigation policies, as well as the forging of a genuine partnership for climate finance and technology transfer to developing countries. The dialogue has not resulted in any concrete action thus far, with the delegation of Rutenia arguing vehemently that “it is now an imperative for all States to radically cut down emissions and limit global warming, and there is no time to waste in making up excuses for inaction”.

16. Together with a few other States, Rutenia spearheaded negotiations on the resolution adopted (by consensus) by the UN General Assembly in March 2023, requesting the International Court of Justice to deliver an advisory opinion on the obligations of States under international law in respect of climate change. The relevant proceedings are currently pending before the Court.

Rutenia's Net Zero Future Act

17. Deeply concerned about global warming and rising sea levels, and seeking to fulfil the commitments in its updated NDC under the Paris Agreement, the Rutenian Government introduced a carbon charge as part of its Net Zero Future Act. The Net Zero Future Act was adopted by the Parliament of Rutenia on 1 July 2022 and entered into force on 1 September 2022.
18. Rutenia's Net Zero Future Act reads, in relevant part:

SECTION 10 – CARBON CHARGE

Article 1 – Objective and Scope

This section establishes a charge on carbon dioxide (CO₂) emissions (“carbon emissions”) embedded in the covered products in order to incentivise sustainable patterns of consumption and production in Rutenia and urgently needed emission-reduction action at the global level, with a view to furthering the goals of the Paris Agreement and addressing the climate crisis.

The charge applies to the following goods placed on the market in Rutenia, whether of domestic or foreign origin: aluminium, cement, chemicals, glass, fertilisers, and iron and steel (“covered products”). This list will be periodically reviewed on the basis of the carbon-intensity of products and trade-exposure of the sectors concerned.

Article 2 – Amount and Collection

As of the entry into force of this Act, the covered products shall be subject to a charge of USD 50 per tonne of CO₂ released into the atmosphere from the production of such goods (“embedded carbon emissions”).

Article 3 – Reporting Requirements and Default Values

3.1 By 1 February of each year, domestic manufacturers and importers of the covered products shall submit to the competent authority a declaration with the following information:

- i. The total quantity (expressed in tonnes) of each covered product domestically produced, or imported, during the preceding calendar year;*
- ii. The total carbon emissions embedded in the covered products, to be calculated and verified in accordance with Annex III;*
- iii. For imported products, any carbon price effectively paid in the country of origin in the form of a carbon charge (tax, levy or fee), or of emission allowances (or permits) purchased under a carbon emission trading scheme, and for which written evidence can be provided.*

3.2 In the event that no reliable data is available for carbon emissions embedded in imported products pursuant to Annex III, default values shall be used. Default values shall be based on the average emission intensity of the 5% worst performing installations in Rutenia for the relevant product, which shall be determined as follows:

- i. Establishing the total sum of carbon emissions (expressed in tonnes of CO₂ emissions) of the 5% worst performing installations in Rutenia producing the relevant product during a given calendar year; and*
- ii. Dividing it by the total quantity (expressed in tonnes) of the relevant product produced by the installations referred to in paragraph (i) during such a calendar year.*

Article 4 – Carbon Charge Deduction

To avoid double charging for carbon emissions embedded in imports of covered products, any explicit carbon price paid in the country of origin, as declared under Article 3.1(iii), shall be deducted from the applicable carbon charge on such products in Rutenia pursuant to Article 2.

Article 5 – Exemption

The provisions of this section shall not apply to covered products originating in least-developed-countries (LDCs) and Small Island and Developing States (SIDS), as recognised by the United Nations, considering their special status under the Paris Agreement.

19. As a result of the entry into force and application of Net Zero Future Act, Vetro's exports of flat glass to Rutenia are subject to the carbon charge of USD 50 per tonne of CO₂ emissions. According to the legal opinion of Rutenian Parliamentary Legal Service, the application of the carbon charge does not result in Rutenia's exceeding the bound rate for "other duties and charges" for glass and glassware under its WTO Schedule of Concessions.⁵
20. By contrast, Artania's exports of flat glass are exempted from the carbon charge by virtue of Article 5 of Section 10 of the Net Zero Future Act. Exports of flat glass from Korsania benefit from the carbon charge deduction pursuant to Article 4 of Section 10 of the Net Zero Act.

Burlandia's Claims

21. On 1 November 2022, Vetro petitioned Burlandia's Government to start dispute settlement procedures against Rutenia at the WTO. Pursuant to Article 4 of the WTO Dispute Settlement Understanding (DSU), Burlandia initiated consultations with Rutenia in relation to the Net Zero Act on 19 December 2022, which failed to resolve the dispute. On 1 June 2023, Burlandia therefore requested the establishment of a panel pursuant to Articles 4.7 and 6 of the DSU.
22. Burlandia claims that:
 - i. Rutenia's exemption from the carbon charge for covered products originating in LDCs and SIDS under Article 5 of Section 10 of the Act and its application to flat glass from Artania is inconsistent with Article I:1 of the GATT 1994;
 - ii. Rutenia's deduction of carbon prices paid in the country of origin from the carbon charge for covered products pursuant to Article 4 of Section 10 of the Act and its application to flat glass from Korsania is inconsistent with Article I:1 of the GATT 1994; and

⁵ This point is not contested by Burlandia. See Annex II.

- iii. Rutenia's imposition of the carbon charge on flat glass from Burlandia is inconsistent with Article III:2 of the GATT 1994.
23. Rutenia rejects both claims raised by Burlandia in relation to Article I of the GATT 1994. In response to Burlandia's claim under Article III:2 of the GATT 1994, Rutenia argues that its carbon charge is not an internal tax or charge but an "other duty or charge" within the meaning of the second sentence of Article II:1(b) of the GATT 1994, and that it is not in excess of Rutenia's obligations under its WTO Schedule of Concessions. In the alternative, Rutenia rejects Burlandia's claim under Article III:2 of the GATT 1994.
24. In addition, Rutenia argues that any potential inconsistency with the GATT 1994 is justified under Article XXI(b)(iii) "Security Exceptions" because the measure at issue was taken by Rutenia to protect its essential security interests in time of a climate emergency, which constitutes an "other emergency in international relations" within the meaning of that provision. In the alternative, Rutenia submits that the measure at issue is justified under Article XX(b) and/or XX(g) GATT.⁶

⁶ Teams may choose to argue a defence under either Article XX(b) or XX(g) of the GATT 1994, or both.

Annexes

ANNEX I – Excerpts from the Paris Agreement

Preamble

Being Parties to the United Nations Framework Convention on Climate Change, hereinafter referred to as "the Convention",

In pursuit of the objective of the Convention, and being guided by its principles, including the principle of equity and common but differentiated responsibilities and respective capabilities, in the light of different national circumstances,

Recognizing the need for an effective and progressive response to the urgent threat of climate change on the basis of the best available scientific knowledge,

Also recognizing the specific needs and special circumstances of developing country Parties, especially those that are particularly vulnerable to the adverse effects of climate change, as provided for in the Convention,

Recognizing that Parties may be affected not only by climate change, but also by the impacts of the measures taken in response to it,

Acknowledging that climate change is a common concern of humankind [...],

Also recognizing that sustainable lifestyles and sustainable patterns of consumption and production, with developed country Parties taking the lead, play an important role in addressing climate change,

Have agreed as follows:

Article 2

- 1. This Agreement, in enhancing the implementation of the Convention, including its objective, aims to strengthen the global response to the threat of climate change, in the context of sustainable development and efforts to eradicate poverty, including by:*

- (a) *Holding the increase in the global average temperature to well below 2°C above pre-industrial levels and pursuing efforts to limit the temperature increase to 1.5°C above pre-industrial levels, recognizing that this would significantly reduce the risks and impacts of climate change; [...]*
2. *This Agreement will be implemented to reflect equity and the principle of common but differentiated responsibilities and respective capabilities, in the light of different national circumstances.*

Article 3

As nationally determined contributions to the global response to climate change, all Parties are to undertake and communicate ambitious efforts as defined in Articles 4, 7, 9, 10, 11 and 13 with the view to achieving the purpose of this Agreement as set out in Article 2. The efforts of all Parties will represent a progression over time, while recognizing the need to support developing country Parties for the effective implementation of this Agreement.

Article 4

- In order to achieve the long-term temperature goal set out in Article 2, Parties aim to reach global peaking of greenhouse gas emissions as soon as possible, recognizing that peaking will take longer for developing country Parties, and to undertake rapid reductions thereafter in accordance with best available science, so as to achieve a balance between anthropogenic emissions by sources and removals by sinks of greenhouse gases in the second half of this century, on the basis of equity, and in the context of sustainable development and efforts to eradicate poverty.*
- Each Party shall prepare, communicate and maintain successive nationally determined contributions that it intends to achieve. Parties shall pursue domestic mitigation measures, with the aim of achieving the objectives of such contributions.*
- Each Party's successive nationally determined contribution will represent a progression beyond the Party's then current nationally determined contribution and reflect its highest possible ambition, reflecting its common but differentiated responsibilities and respective capabilities, in the light of different national circumstances.*
- Developed country Parties should continue taking the lead by undertaking economy-wide absolute emission reduction targets. Developing country Parties should continue enhancing their mitigation*

efforts, and are encouraged to move over time towards economy-wide emission reduction or limitation targets in the light of different national circumstances.

5. *Support shall be provided to developing country Parties for the implementation of this Article, in accordance with Articles 9, 10 and 11 [financial assistance/technology transfer], recognizing that enhanced support for developing country Parties will allow for higher ambition in their actions.*
6. *The least developed countries and small island developing States may prepare and communicate strategies, plans and actions for low greenhouse gas emissions development reflecting their special circumstances.*

ANNEX II – Excerpt from Rutenia's WTO Schedule of Concessions

Schedule M – RUTENIA PART I - MOST-FAVOURLED-NATION TARIFF SECTION II – Other products

Notes:

1. Unless otherwise specified in this Schedule, all tariff reductions will be implemented through equal annual reductions. The first reduction shall take place on 1st January 1995 and staging shall be concluded on 1st January of the year indicated in column 5.
2. 20% environmental charges, to prevent and control the release, discharge or emission of pollutants or environmental contaminants, including those taken to implement the Montreal Protocol on Substances that Deplete the Ozone Layer.

Tariff item No	Description of products	Base rate of duty			Bound rate of duty		Implement. To/From	Initial Negotiating Rights	Other duties and charges
		Ad valorem (%)	Other	U/B	Ad valorem (%)	Other			
Chapter 70	Glass and glassware	5		B	5		2000	Burlandia, Korsania	See Note 2

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ANNEX III of Rutenia's Net Zero Future Act

Method for calculating embedded emissions for the purpose of Article 3

1. For determining the actual carbon emissions embedded in covered products produced in a given installation (expressed in tonnes of CO₂ emissions per tonne of each type of good), the following formula shall be applied:
 - i. Establishing the total amount of carbon emissions (expressed in tonnes of CO₂ emissions) from production of the covered product in the installation during a given calendar year;⁷ and*
 - ii. Dividing it by the total quantity (expressed in tonnes) of the covered product produced by that installation during the relevant calendar year.*

Method for verifying embedded emissions for the purpose of Article 3

1. Domestic producers and importers of covered products shall ensure that a declaration submitted pursuant to Article 3.1 of this Act is accompanied by an attestation of verification of the total embedded carbon emissions by an entity accredited pursuant to this Annex.
2. The total carbon emissions embedded in the covered product shall be verified by a third-party entity established in Rutenia and duly accredited by the National Accreditation Body in Rutenia (“verifying entity”).⁸ Producers of covered products shall make the relevant supporting documentation available to such a verifying entity. Upon request of a verifying entity, producers of covered products shall arrange verification visits by representatives of the verifying entity. Such verifications shall be carried out with an aptitude of professional scepticism.
3. By way of derogation from paragraph 2 and to ensure a smooth transition, until 31 December 2025, carbon emissions embedded in imported products may be verified under a monitoring and verification system in the third country where the installation is located, provided such a system is comparable in effectiveness in terms of coverage and accuracy of emissions.

⁷ Carbon emissions at installation level can be determined using one of the following monitoring methodologies: (i) calculation-based method, which determines emissions from source streams based on activity data; and (ii) measurement-based method, which determines emissions through continuous and direct measurement of emission sources. These monitoring methodologies and calculation method are not disputed by the parties.

⁸ The majority of Rutenian verifying entities are already registered with the National Accreditation Body.

Annex IV – Sales of Flat Glass in Rutenia (thousand tonnes/year), by country of origin

<u>Country</u>	<u>2021</u>	<u>2022</u>	<u>2023 (projected)</u>
Rutenia	280	300	325
Burlandia	300	260	190
Korsania	80	95	125
Artania	40	45	60
<u>Total</u>	700	700	700

Illustrative list of GATT/WTO cases

GATT Panel Report, *United States – Taxes on Petroleum and Certain Imported Substances*, adopted on 17 June 1987 (L/6175 - 34S/136).

Appellate Body Report, *United States – Standards for Reformulated and Conventional Gasoline*, [WT/DS2/AB/R](#), adopted 20 May 1996, DSR 1996:I, p. 3.

Appellate Body Report, *Japan – Taxes on Alcoholic Beverages*, [WT/DS8/AB/R](#), [WT/DS10/AB/R](#), [WT/DS11/AB/R](#), adopted 1 November 1996, DSR 1996:I, p. 97.

Appellate Body Report, *Canada – Certain Measures Concerning Periodicals*, [WT/DS31/AB/R](#), adopted 30 July 1997, DSR 1997:I, p. 449.

Appellate Body Report, *United States – Import Prohibition of Certain Shrimp and Shrimp Products*, [WT/DS58/AB/R](#), adopted 6 November 1998, DSR 1998:VII, p. 2755.

Appellate Body Report, *Chile – Taxes on Alcoholic Beverages*, [WT/DS87/AB/R](#), [WT/DS110/AB/R](#), adopted 12 January 2000, DSR 2000:I, p. 281.

Panel Report, *Argentina – Measures Affecting the Export of Bovine Hides and the Import of Finished Leather*, [WT/DS155/R](#) and Corr.1, adopted 16 February 2001, DSR 2001:V, p. 1779.

Appellate Body Report, *European Communities – Measures Affecting Asbestos and Asbestos-Containing Products*, [WT/DS135/AB/R](#), adopted 5 April 2001, DSR 2001:VII, p. 3243.

Appellate Body Report, *United States – Import Prohibition of Certain Shrimp and Shrimp Products – Recourse to Article 21.5 of the DSU by Malaysia*, [WT/DS58/AB/RW](#), adopted 21 November 2001, DSR 2001:XIII, p. 6481.

Appellate Body Report, *European Communities – Conditions for the Granting of Tariff Preferences to Developing Countries*, [WT/DS246/AB/R](#), adopted 20 April 2004, DSR 2004:III, p. 925.

Panel Report, *Dominican Republic – Measures Affecting the Importation and Internal Sale of Cigarettes*, [WT/DS302/R](#), adopted 19 May 2005, as modified by Appellate Body Report WT/DS302/AB/R, DSR 2005:XV, p. 7425.

Appellate Body Report, *Brazil – Measures Affecting Imports of Retreaded Tyres*, [WT/DS332/AB/R](#), adopted 17 December 2007, DSR 2007:IV, p. 1527.

Appellate Body Reports, *China – Measures Affecting Imports of Automobile Parts*, [WT/DS339/AB/R](#) / [WT/DS340/AB/R](#) / [WT/DS342/AB/R](#), adopted 12 January 2009, DSR 2009:I, p. 3.

Appellate Body Reports, *Philippines – Taxes on Distilled Spirits*, [WT/DS396/AB/R](#) / [WT/DS403/AB/R](#), adopted 20 January 2012, DSR 2012:VIII, p. 4163.

Appellate Body Reports, *Canada – Certain Measures Affecting the Renewable Energy Generation Sector / Canada – Measures Relating to the Feed-in Tariff Program*, [WT/DS412/AB/R](#) / [WT/DS426/AB/R](#), adopted 24 May 2013, DSR 2013:I, p. 7.

Appellate Body Reports, *European Communities – Measures Prohibiting the Importation and Marketing of Seal Products*, [WT/DS400/AB/R](#) / [WT/DS401/AB/R](#), adopted 18 June 2014, DSR 2014:I, p. 7.

Appellate Body Report, *Indonesia – Safeguard on Certain Iron or Steel Products*, [WT/DS490/AB/R](#), [WT/DS496/AB/R](#), and Add.1, adopted 27 August 2018, DSR 2018:VII, p. 3393.

Appellate Body Reports, *Brazil – Certain Measures Concerning Taxation and Charges*, [WT/DS472/AB/R](#) and Add.1 / [WT/DS497/AB/R](#) and Add.1, adopted 11 January 2019, DSR 2019:I, p. 7.

Panel Report, *Russia – Measures Concerning Traffic in Transit*, [WT/DS512/R](#) and Add.1, adopted 26 April 2019, DSR 2019:VIII, p. 4301.

Panel Report, *United States – Certain Measures on Steel and Aluminium Products*, [WT/DS544/R](#), Add.1 and Suppl.1, circulated to WTO Members 9 December 2022, appealed 26 January 2023.

Panel Report, *United States – Origin Marking Requirement*, [WT/DS597/R](#) and Add.1, circulated to WTO Members 21 December 2022, appealed 26 January 2023