Table of cases

Note: The case law is classified in chronological order. GATT/WTO cases are cited in the text in full. After their first citation, they are then referred to in simplified forms.

EUROPEAN COURT OF JUSTICE (ECJ)

Compagnie commerciale de l’Ouest and Others and Receveur principal des douanes de la Pallice Port, 11 March 1992, Joined Cases C-78/90 to C-83/90 ................................................................. 158
Outokumpu Oy, 2 April 1998, C-213/96 .............................................................. 80–81, 127
Essent Netwerk Noord and Others, 24 January 2008, C-206/06 ...................... 158
Ioan Tatu v. Statul roman prin Ministerul Finantelor si Economiei, Directia Generala a Finantelor Publice Sibiu, Administriatia Finantelor Publice Sibiu, Administriatia Fondului pentru Mediu and Ministerul Mediului, 27 January 2011, C-402/09 .................................................................................. 272
The Air Transport Association of America and Others, 21 December 2011, Case C-366/10 ................................................................. 76, 262–263, 267–268
European Commission v. Federal Republic of Germany, 11 September 2014, C-525/12 ............................................................. 272

GATT PANEL REPORTS

Belgian Family Allowances, 7 November 1952, G/32, BISD 1S/59 (Belgium – Family Allowances (allocations familiales)) ................................. 174, 181–182
EEC – Imports of Beef from Canada, 10 March 1981, L/5099, BISD 28S/92 (Imports of Beef) ................................................................. 166
Table of cases

Japan – Customs Duties, Taxes and Labelling Practices on Imported Wines and Alcoholic Beverages, 10 November 1987, L/6216, BISD 34S/83 (Japan – Alcoholic Beverages I) ................................................................. 57, 174, 213

Canada – Measures Affecting Exports of Unprocessed Herring and Salmon, 22 March 1988, L/6268, BISD 35S/98 (Canada – Herring and Salmon) ................................................................. 254


Thailand – Restrictions on Importation of Internal and Internal Taxes on Cigarettes, 7 November 1990, DS10/R, BISD 37S/200 (Thailand – Cigarettes) ................................................................. 256


WORLD TRADE ORGANIZATION REPORTS


Panel Report, Korea – Taxes on Alcoholic Beverages, 17 September 1998, WT/DS75/R, WT/DS84/R (Korea – Alcoholic Beverages) ............................................ 218

Environmental border tax adjustments and international trade law
Table of cases xvii

Communities, 14 January 2002, WT/DS108/AB/RW
(US – FSC) ........................................................................................................ 195, 197

United States – Tax Treatment for ‘Foreign Sales Corporations’, Recourse to
Arbitration by the United States under Article 22.6 of the DSU and Article
4.11 of the SCM Agreement, Decision of the Arbitrator, 30 August 2002,
WT/DS108/ARB (US – FSC) ........................................................................ 197–198

Panel Report, European Communities – Conditions for the Granting of Tariff
Preferences to Developing Countries, WT/DS246/R, 1 December 2003
(EC – Tariff Preferences) ............................................................................ 246, 251

Panel Report, United States – Measures Affecting the Cross-border Supply of
Gambling and Betting Services, 10 November 2004, WT/DS285/R
(US – Gambling) .......................................................................................... 248

Panel Report, Dominican Republic – Measures Affecting the Importation and
Internal Sale of Cigarettes, 26 November 2004, WT/DS302/R (Dominican
Republic – Import and Sale of Cigarettes) .................................................. 216

Appellate Body Report, United States – Measures Affecting the Cross-border
Supply of Gambling and Betting Services, 7 April 2005, AT/DS285/AB/R
(US – Gambling) .......................................................................................... 249

Appellate Body Report, Dominican Republic – Measures Affecting the
Importation and Internal Sale of Cigarettes, 25 April 2005,
WT/DS302/AB/R (Dominican Republic – Import and Sale of
Cigarettes) ................................................................................................. 215, 249

Appellate Body Report, European Communities – Customs Classification of
Frozen Boneless Chicken Cuts, 12 September 2005, WT/DS269/AB/R,
WT/DS286/AB/R (EC – Chicken Cuts) .......................................................... 153

Panel Report, Mexico – Tax Measures on Soft Drinks and Other Beverages,
7 October 2005, WT/DS308/R (Mexico – Taxes on Soft Drinks) ............... 220,
221–222

2006, WT/DS291/R, WT/DS292/R, WT/DS293/R (EC – Approval and
Marketing of Biotech Products) ................................................................. 276

Panel Report, Brazil – Measures Affecting Imports of Retreaded Tyres, 12 June
2007, WT/DS332/R (Brazil – Retreaded Tyres) ........................................... 251, 256

Appellate Body Report, Brazil – Measures Affecting Imports of Retreaded
Tyres, 3 December 2007, WT/DS332/AB/R (Brazil – Retreaded
Tyres) ........................................................................................................ 249, 251, 256

Panel Report, India – Additional and Extra-Additional Duties on Imports from
the United States, 9 June 2008, WT/DS360/R (India – Additional Import
Duties) ........................................................................................................ 169, 173, 174

Appellant Submission of the United States, 8 August 2008, India—Additional
Import Duties ............................................................................................... 170, 176

Appellate Body Report, India – Additional and Extra-Additional Duties on
Imports from the United States, Third participant written submission,
European Communities, 26 August 2008, WT/DS360/AB/R (India –
Additional Import Duties) ................................................................. 168–169, 175

Appellate Body Report, India – Additional and Extra-Additional Duties on
Imports from the United States, Oral Statement by the European Union,
Environmental border tax adjustments and international trade law

DS360, 4 September 2008, AB-2008-7 (India – Additional Import Duties) ................................................................. 173
Appellate Body Report, United States – Measures Relating to Zeroing and Sunset Reviews, Recourse to article 21.5 of the DSU by Japan, 18 August 2009, WT/DS322/AB/RW (US – Zeroing (Japan)) ................................. 169
Panel Report, United States – Measures concerning the Importation, Marketing and Sale of Tuna and Tuna Products, 15 September 2011, WT/DS381/R (US-Tuna II (Mexico)) ......................................................... 57, 216–217
Appellate Body Report, United States – Measures Affecting the Production and Sale of Clove Cigarettes, 4 April 2012, WT/DS406/AB/R (US – Clove Cigarettes) ................................................................. 245
Appellate Body Report, United States – Measures concerning the Importation, Marketing and Sale of Tuna and Tuna Products, 16 May 2012, WT/DS381/AB/R (US-Tuna II (Mexico)) ......................................................... 217
Table of cases
