

paras. 48 ff; Appellate Body Report, Canada - Measures Affecting the Importation of Milk and the Exportation of Dairy Products, WT/DS103/AB/R, WT/DS113/AB/R, adopted 27 October 1999, paras. 138 ff; Appellate Body Report, Argentina - Safeguard Measures on Imports of Footwear, WT/DS121/AB/R, adopted 12 January 2000, paras. 109 ff).

FN49. See Appellate Body Report, Australia - Salmon, supra, footnote 48, paras. 209 ff, 241 ff and 255; Appellate Body Report, Korea - Definitive Safeguard Measure on Imports of Certain Dairy Products, WT/DS98/AB/R, adopted 12 January 2000, paras. 91 ff and 102 ff; Appellate Body Report, Canada - Certain Measures Affecting the Automotive Industry, WT/DS139/AB/R, WT/DS142/AB/R, adopted 19 June 2000, paras. 133 ff and 144 ff; Appellate Body Report, Korea - Measures Affecting Imports of Fresh, Chilled and Frozen Beef ("Korea - Beef"), WT/DS161/AB/R, WT/DS169/AB/R, adopted 10 January 2001, paras. 128 ff.

FN50. Supra, footnote 48, at 469.

FN51. The Panel's approach is set forth in para. 8.111 of the Panel Report.

FN52. Panel Report, para. 8.144.

FN53. Ibid., para. 8.150.

FN54. Working Party Report, Border Tax Adjustments, adopted 2 December 1970, BISD 18S/97.

FN55. Panel Report, paras. 8.130 and 8.132.

FN56. European Communities' other appellant's submission, para. 45.

FN57. We have already had occasion to interpret other aspects of Article III:4 of the GATT 1994 in two other appeals, but in neither appeal were we asked to address the meaning of the term "like products" (see Appellate Body Report, European Communities - Regime for the Importation, Sale and Distribution of Bananas, WT/DS27/AB/R, adopted 25 September 1997, and Appellate Body Report, Korea - Beef, supra, footnote 49).

FN58. See, for instance, Working Party Report, Brazilian Internal Taxes, adopted 30 June 1949, BISD II/181, (Article III:2 of the GATT 1947); Working Party Report, The Australian Subsidy on Ammonium Sulphate ("Australia - Ammonium Sulphate"), adopted 3 April 1950, BISD II/188 (Articles I and III:4 of the GATT 1947); Panel Report, Treatment by Germany of Imports of Sardines ("Germany - Sardines"), adopted 31 October 1952, BISD 1S/53 (Articles I and XIII of the GATT 1947); Working Party Report, Border Tax Adjustments, supra, footnote 54 (Articles II, III and XVI of the GATT 1947); Panel Report, EEC - Measures on Animal Feed Proteins ("EEC - Animal Feed super"), adopted 14 March 1978, BISD 25S/49 (Articles I, II:2 and III:4 of the GATT 1947); Panel Report, Spain - Tariff Treatment of Unroasted Coffee, adopted 11 June 1981, BISD 28S/102 (Article I:1 of the GATT 1947); Panel Report, Spain - Measures Concerning Domestic Sale of Soyabean Oil ("Spain - Soyabean"), L/5142, 17 June 1981, unadopted (Article III:4 of the GATT 1947); Panel Report, Canada -