

## 8 CONCLUSIONS AND RECOMMENDATION

8.1. For the reasons set forth in this Report, the Panel concludes:

- a. Article 8.2 of the Agreement on Safeguards and Article XIX:3(a) of the GATT 1994 do not apply to Türkiye's additional duties measure. Accordingly, the application of Articles I and II of the GATT 1994 is not suspended in relation to that measure.
- b. Regarding the United States' claim under Article I:1 of the GATT 1994:
  - i. Türkiye's additional duties measure is inconsistent with Article I:1 of the GATT 1994 because, with respect to customs duties imposed on or in connection with importation, it fails to accord an advantage granted to products originating in other countries immediately and unconditionally to products originating in the United States.
- c. Regarding the United States' claims under Articles II:1(a) and II:1(b) of the GATT 1994:
  - i. Türkiye's additional duties measure is inconsistent with Article II:1(b) of the GATT 1994 because it results in the imposition of ordinary customs duties on imports from the United States under 201 tariff lines in excess of the rates set forth in Türkiye's bound Schedule.
  - ii. In addition, the additional duties measure is inconsistent with Article II:1(b) of the GATT 1994 to the extent that it results in the imposition of ordinary customs duties on imports from the United States under a further nine tariff lines (210690980012, 210690980013, 210690980014, 210690980015, 210690980019, 870340100000, 870340900000, 870350000000, and 870360100000) in excess of the rates set forth in Türkiye's bound Schedule; and
  - iii. Türkiye's additional duties measure is inconsistent with Article II:1(a) of the GATT 1994 because it imposes ordinary customs duties on United States-origin imports in excess of those set forth in Türkiye's bound Schedule, thus according to those imports treatment less favourable than that provided for in Türkiye's bound Schedule.

8.2. Under Article 3.8 of the DSU, in cases where there is an infringement of the obligations assumed under a covered agreement, the action is considered *prima facie* to constitute a case of nullification or impairment. The Panel concludes that, to the extent that Türkiye's additional duties measure is inconsistent with certain provisions of the GATT 1994, it has nullified or impaired benefits accruing to the United States under that Agreement.

8.3. Pursuant to Article 19.1 of the DSU, the Panel recommends that Türkiye bring its WTO-inconsistent measure into conformity with its obligations under the GATT 1994, to the extent that it has not already done so.

---