



UNITED STATES – CERTAIN TAX CREDITS UNDER THE INFLATION REDUCTION ACT

COMMUNICATION FROM THE UNITED STATES

The following communication, dated 5 April 2024, was received from the delegation of the United States with the request that it be circulated to the Dispute Settlement Body (DSB).

On March 26, 2024, the United States received China's letter of the same date requesting consultations pursuant to Articles 1 and 4 of the *Understanding on Rules and Procedures Governing the Settlement of Disputes* ("DSU"), Article XXIII of the *General Agreement on Tariffs and Trade 1994*, Article 8 of the *Agreement on Trade-Related Investment Measures*, and Articles 4 and 30 of the *Agreement on Subsidies and Countervailing Measures*.

The Inflation Reduction Act is a groundbreaking tool for the United States to seriously address the global climate crisis, cutting the pollution that drives climate change and environmental injustice while pursuing major new investments in clean energy technology. Without prejudice to whether each of the items in China's letter constitutes a "measure" within the meaning of Article 4 of the DSU, or whether the consultations request raises issues of national security not susceptible to review or capable of resolution by WTO dispute settlement, the United States accepts the request of China to enter into consultations. We stand ready to confer with officials from your mission on a mutually convenient date for the consultations.
