

1	ARTICLE XVI .....	1
1.1	Text of Article XVI .....	1
1.2	Article XVI:1 .....	2
1.2.1	"the WTO shall be guided by the decisions, procedures and customary practices followed by the CONTRACTING PARTIES to GATT 1947" .....	2
1.2.2	Status of actions or instruments as "decisions, procedures or customary practices" .....	3
1.2.2.1	Bilateral agreements .....	3
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"We recognize that, as 'decisions' within the meaning of Article XVI:1 of the  
, the adopted panel reports in the





#### 1.3.1.3 Judicial decisions

14. In the United States argued that liquidation of duty liability in the US retrospective system of duty assessment was outside the scope of US implementation obligations in the underlying dispute, particularly where liquidation is delayed due to domestic judicial proceedings and the timing of liquidation is controlled by an independent judiciary, not an administering authority. The Appellate Body disagreed:

and unqualified as far as the basic obligation of ensuring the conformity of laws, regulations an