

## ***World Trade Organization (WTO)***

### ***Member countries***

The WTO deals with trade issues between nations. It functions as a forum for governments to negotiate trade agreements and settle trade disputes. In addition, it provides trade rules. As tax and trade are closely interlinked, the disputes considered by the WTO frequently involve tax issues.

The following chart lists WTO members as of 1 April 2016.

<i>Country</i>	<i>Membership year</i>	<i>Country</i>	<i>Membership year</i>	<i>Country</i>	<i>Membership year</i>
<b>Albania</b>	2000	<b>Burkina Faso</b>	1995	<b>Denmark</b>	1995
<b>Angola</b>	1996	<b>Burundi</b>	1995	<b>Djibouti</b>	1995
<b>Antigua and Barbuda</b>	1995	<b>Cabo Verde</b>	2008	<b>Dominica</b>	1995
<b>Argentina</b>	1995	<b>Cambodia</b>	2004	<b>Dominican Republic</b>	1995
<b>Armenia</b>	2003	<b>Cameroon</b>	1995	<b>Ecuador</b>	1996
<b>Australia</b>	1995	<b>Canada</b>	1995	<b>Egypt</b>	1995
<b>Austria</b>	1995	<b>Central African Republic</b>	1995	<b>El Salvador</b>	1995
<b>Bahrain</b>	1995	<b>Chad</b>	1996	<b>Estonia</b>	1999
<b>Bangladesh</b>	1995	<b>Chile</b>	1995	<b>European Union</b>	1995
<b>Barbados</b>	1995	<b>China, People's Republic of</b>	2001	<b>Fiji</b>	1996
<b>Belgium</b>	1995	<b>Colombia</b>	1995	<b>Finland</b>	1995
<b>Belize</b>	1995	<b>Congo, Democratic Republic of the</b>	1997	<b>Former Yugoslav Republic of Macedonia</b>	2003
<b>Benin</b>	1996	<b>Congo, Republic of</b>	1997	<b>France</b>	1995
<b>Bolivia</b>	1995	<b>Costa Rica</b>	1995	<b>Gabon</b>	1995
<b>Botswana</b>	1995	<b>Croatia</b>	2000	<b>Gambia, The</b>	1996
<b>Brazil</b>	1995	<b>Cuba</b>	2000	<b>Georgia</b>	2000
<b>Brunei Darussalam</b>	1995	<b>Cyprus</b>	1995	<b>Germany</b>	1995
<b>Bulgaria</b>	1996	<b>Czech Republic</b>	1995	<b>Ghana</b>	1995

<i>Country</i>	<i>Membership year</i>	<i>Country</i>	<i>Membership year</i>	<i>Country</i>	<i>Membership year</i>
<b>Greece</b>	1995	<b>Latvia</b>	1999	<b>Niger</b>	1996
<b>Grenada</b>	1996	<b>Lesotho</b>	1995	<b>Nigeria</b>	1995
<b>Guatemala</b>	1995	<b>Liechtenstein</b>	1995	<b>Norway</b>	1995
<b>Guinea</b>	1995	<b>Lithuania</b>	2001	<b>Oman</b>	2000
<b>Guinea Bissau</b>	1995	<b>Luxembourg</b>	1995	<b>Pakistan</b>	1995
<b>Guyana</b>	1995	<b>Macao</b>	1995	<b>Panama</b>	1997
<b>Haiti</b>	1996	<b>Madagascar</b>	1995	<b>Papua New Guinea</b>	1996
<b>Honduras</b>	1995	<b>Malawi</b>	1995	<b>Paraguay</b>	1995
<b>Hong Kong</b>	1995	<b>Malaysia</b>	1995	<b>Peru</b>	1995
<b>Hungary</b>	1995	<b>Maldives</b>	1995	<b>Philippines</b>	1995
<b>Iceland</b>	1995	<b>Mali</b>	1995	<b>Poland</b>	1995
<b>India</b>	1995	<b>Malta</b>	1995	<b>Portugal</b>	1995
<b>Indonesia</b>	1995	<b>Mauritania</b>	1995	<b>Qatar</b>	1996
<b>Ireland</b>	1995	<b>Mauritius</b>	1995	<b>Romania</b>	1995
<b>Israel</b>	1995	<b>Mexico</b>	1995	<b>Russian Federation</b>	2012
<b>Italy</b>	1995	<b>Moldova</b>	2001	<b>Rwanda</b>	1996
<b>Ivory Coast (Côte d'Ivoire)</b>	1995	<b>Mongolia</b>	1997	<b>Saint Kitts and Nevis</b>	1996
<b>Jamaica</b>	1995	<b>Montenegro</b>	2012	<b>Saint Lucia</b>	1995
<b>Japan</b>	1995	<b>Morocco</b>	1995	<b>Saint Vincent &amp; the Grenadines</b>	1995
<b>Jordan</b>	2000	<b>Mozambique</b>	1995	<b>Samoa</b>	2012
<b>Kazakhstan</b>	2015	<b>Myanmar</b>	1995	<b>Saudi Arabia</b>	2005
<b>Kenya</b>	1995	<b>Namibia</b>	1995	<b>Senegal</b>	1995
<b>Korea, Republic of</b>	1995	<b>Nepal</b>	2004	<b>Seychelles</b>	2015
<b>Kuwait</b>	1995	<b>Netherlands</b>	1995	<b>Sierra Leona</b>	1995
<b>Kyrgyz Republic</b>	1998	<b>New Zealand</b>	1995	<b>Singapore</b>	1995
<b>Lao People's Democratic Republic</b>	2013	<b>Nicaragua</b>	1995	<b>Slovak Republic</b>	1995

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<b>Slovenia</b>	1995	<b>Tajikistan</b>	2013	<b>United Arab Emirates</b>	1996
<b>Solomon Islands</b>	1996	<b>Tanzania</b>	1995	<b>United Kingdom</b>	1995
<b>South Africa</b>	1995	<b>Thailand</b>	1995	<b>United States</b>	1995
<b>Spain</b>	1995	<b>Togo</b>	1995	<b>Uruguay</b>	1995
<b>Sri Lanka</b>	1995	<b>Tonga</b>	2007	<b>Vanuatu</b>	2012
<b>Suriname</b>	1995	<b>Trinidad and Tobago</b>	1995	<b>Venezuela</b>	1995
<b>Swaziland</b>	1995	<b>Tunisia</b>	1995	<b>Vietnam</b>	2007
<b>Sweden</b>	1995	<b>Turkey</b>	1995	<b>Yemen</b>	2014
<b>Switzerland</b>	1995	<b>Uganda</b>	1995	<b>Zambia</b>	1995
<b>Taipei</b>	2002	<b>Ukraine</b>	2008	<b>Zimbabwe</b>	1995

The following countries are in the process of accession to the WTO as of 1 April 2016:

Afganistan	Comoros	Sao Tomé and Príncipe
Algeria	Equatorial Guinea	Serbia
Andorra	Ethiopia	Sudan
Azerbaijan	Iran	Syrian Arab Republic
Bahamas	Iraq	Uzbekistan
Belarus	Lebanese Republic	
Bhutan	Liberia, Republic of	
Bosnia and Herzegovina	Libya	