

WORLD TRADE ORGANIZATION

Dispute Settlement Reports

2000
Volume IV

Pages 1673-2234



CAMBRIDGE
UNIVERSITY PRESS

Cambridge University Press & Assessment

978-0-521-81378-5 — Dispute Settlement Reports 2000: Volume 4: Pages 1673-2234

Edited by World Trade Organization

Frontmatter

[More Information](#)



CAMBRIDGE
UNIVERSITY PRESS

Shaftesbury Road, Cambridge CB2 8EA, United Kingdom

One Liberty Plaza, 20th Floor, New York, NY 10006, USA

477 Williamstown Road, Port Melbourne, VIC 3207, Australia

314–321, 3rd Floor, Plot 3, Splendor Forum, Jasola District Centre, New Delhi – 110025, India

103 Penang Road, #05–06/07, Visioncrest Commercial, Singapore 238467

Cambridge University Press is part of Cambridge University Press & Assessment, a department of the University of Cambridge.

We share the University's mission to contribute to society through the pursuit of education, learning and research at the highest international levels of excellence.

www.cambridge.org

Information on this title: www.cambridge.org/9780521813785

© World Trade Organization 2000, 2002

Material in this report may be reproduced, provided the source is acknowledged.

This publication is in copyright. Subject to statutory exception and to the provisions of relevant collective licensing agreements, no reproduction of any part may take place without the written permission of Cambridge University Press & Assessment.

French edition and Spanish edition paperbacks of this title are both available directly from WTO Publications, World Trade Organization, Centre William Rappard, 154 rue de Lausanne, CH-1211 Geneva 21, Switzerland <http://www.wto.org>

A catalogue record for this publication is available from the British Library

ISBN 978-0-521-81378-5 Hardback

Cambridge University Press & Assessment has no responsibility for the persistence or accuracy of URLs for external or third-party internet websites referred to in this publication and does not guarantee that any content on such websites is, or will remain, accurate or appropriate.

THE WTO DISPUTE SETTLEMENT REPORTS

The *Dispute Settlement Reports* of the World Trade Organization (the "WTO") include panel and Appellate Body reports, as well as arbitration awards, in disputes concerning the rights and obligations of WTO Members under the provisions of the *Marrakesh Agreement Establishing the World Trade Organization*. The *Dispute Settlement Reports* are available in English, French and Spanish. Starting with 1999, the first volume of each year contains a cumulative index of published disputes.

This volume may be cited as DSR 2000:IV

TABLE OF CONTENTS

	<i>Page</i>
United States - Tax Treatment for "Foreign Sales Corporations" (WT/DS108)	
Report of the Panel.....	1675
Australia - Measures Affecting Importation of Salmon - Recourse to Article 21.5 by Canada (WT/DS18)	
Report of the Panel.....	2031