

World Bank list of economies (*June 2017*)

IFRS Foundation will give a 65% discount to 'low income' countries and a 30% discount to 'middle income' countries *(Bold indicates a change of classification)*

| <i>Economy</i> | <i>Code</i> | <i>Region</i> | <i>Income group</i> |
|---------------------------------|-------------|----------------------------|----------------------------|
| Afghanistan | AFG | South Asia | Low income |
| Albania | ALB | Europe & Central Asia | Upper middle income |
| Algeria | DZA | Middle East & North Africa | Upper middle income |
| American Samoa | ASM | East Asia & Pacific | Upper middle income |
| Andorra | AND | Europe & Central Asia | High income |
| Angola | AGO | Sub-Saharan Africa | Lower middle income |
| Antigua and Barbuda | ATG | Latin America & Caribbean | High income |
| Argentina | ARG | Latin America & Caribbean | Upper middle income |
| Armenia | ARM | Europe & Central Asia | Lower middle income |
| Aruba | ABW | Latin America & Caribbean | High income |
| Australia | AUS | East Asia & Pacific | High income |
| Austria | AUT | Europe & Central Asia | High income |
| Azerbaijan | AZE | Europe & Central Asia | Upper middle income |
| Bahamas, The | BHS | Latin America & Caribbean | High income |
| Bahrain | BHR | Middle East & North Africa | High income |
| Bangladesh | BGD | South Asia | Lower middle income |
| Barbados | BRB | Latin America & Caribbean | High income |
| Belarus | BLR | Europe & Central Asia | Upper middle income |
| Belgium | BEL | Europe & Central Asia | High income |
| Belize | BLZ | Latin America & Caribbean | Upper middle income |
| Benin | BEN | Sub-Saharan Africa | Low income |
| Bermuda | BMU | North America | High income |
| Bhutan | BTN | South Asia | Lower middle income |
| Bolivia | BOL | Latin America & Caribbean | Lower middle income |
| Bosnia and Herzegovina | BIH | Europe & Central Asia | Upper middle income |
| Botswana | BWA | Sub-Saharan Africa | Upper middle income |
| Brazil | BRA | Latin America & Caribbean | Upper middle income |
| British Virgin Islands | VGB | Latin America & Caribbean | High income |
| Brunei Darussalam | BRN | East Asia & Pacific | High income |
| Bulgaria | BGR | Europe & Central Asia | Upper middle income |
| Burkina Faso | BFA | Sub-Saharan Africa | Low income |
| Burundi | BDI | Sub-Saharan Africa | Low income |
| Cabo Verde | CPV | Sub-Saharan Africa | Lower middle income |
| Cambodia | KHM | East Asia & Pacific | Lower middle income |
| Cameroon | CMR | Sub-Saharan Africa | Lower middle income |
| Canada | CAN | North America | High income |
| Cayman Islands | CYM | Latin America & Caribbean | High income |
| Central African Republic | CAF | Sub-Saharan Africa | Low income |
| Chad | TCD | Sub-Saharan Africa | Low income |
| Channel Islands | CHI | Europe & Central Asia | High income |
| Chile | CHL | Latin America & Caribbean | High income |
| China | CHN | East Asia & Pacific | Upper middle income |
| Colombia | COL | Latin America & Caribbean | Upper middle income |

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|----------------------|-------------|----------------------------------|----------------------------|
| Comoros | COM | Sub-Saharan Africa | Low income |
| Congo, Dem. Rep. | COD | Sub-Saharan Africa | Low income |
| Congo, Rep. | COG | Sub-Saharan Africa | Lower middle income |
| Costa Rica | CRI | Latin America & Caribbean | Upper middle income |
| Côte d'Ivoire | CIV | Sub-Saharan Africa | Lower middle income |
| Croatia | HRV | Europe & Central Asia | Upper middle income |
| Cuba | CUB | Latin America & Caribbean | Upper middle income |
| Curaçao | CUW | Latin America & Caribbean | High income |
| Cyprus | CYP | Europe & Central Asia | High income |
| Czech Republic | CZE | Europe & Central Asia | High income |
| Denmark | DNK | Europe & Central Asia | High income |
| Djibouti | DJI | Middle East & North Africa | Lower middle income |
| Dominica | DMA | Latin America & Caribbean | Upper middle income |
| Dominican Republic | DOM | Latin America & Caribbean | Upper middle income |
| Ecuador | ECU | Latin America & Caribbean | Upper middle income |
| Egypt, Arab Rep. | EGY | Middle East & North Africa | Lower middle income |
| El Salvador | SLV | Latin America & Caribbean | Lower middle income |
| Equatorial Guinea | GNQ | Sub-Saharan Africa | Upper middle income |
| Eritrea | ERI | Sub-Saharan Africa | Low income |
| Estonia | EST | Europe & Central Asia | High income |
| Ethiopia | ETH | Sub-Saharan Africa | Low income |
| Faroe Islands | FRO | Europe & Central Asia | High income |
| Fiji | FJI | East Asia & Pacific | Upper middle income |
| Finland | FIN | Europe & Central Asia | High income |
| France | FRA | Europe & Central Asia | High income |
| French Polynesia | PYF | East Asia & Pacific | High income |
| Gabon | GAB | Sub-Saharan Africa | Upper middle income |
| Gambia, The | GMB | Sub-Saharan Africa | Low income |
| Georgia | GEO | Europe & Central Asia | Lower middle income |
| Germany | DEU | Europe & Central Asia | High income |
| Ghana | GHA | Sub-Saharan Africa | Lower middle income |
| Gibraltar | GIB | Europe & Central Asia | High income |
| Greece | GRC | Europe & Central Asia | High income |
| Greenland | GRL | Europe & Central Asia | High income |
| Grenada | GRD | Latin America & Caribbean | Upper middle income |
| Guam | GUM | East Asia & Pacific | High income |
| Guatemala | GTM | Latin America & Caribbean | Lower middle income |
| Guinea | GIN | Sub-Saharan Africa | Low income |
| Guinea-Bissau | GNB | Sub-Saharan Africa | Low income |
| Guyana | GUY | Latin America & Caribbean | Upper middle income |
| Haiti | HTI | Latin America & Caribbean | Low income |
| Honduras | HND | Latin America & Caribbean | Lower middle income |
| Hong Kong SAR, China | HKG | East Asia & Pacific | High income |

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|----------------------------------|-------------|---------------------------------------|----------------------------|
| Hungary | HUN | Europe & Central Asia | High income |
| Iceland | ISL | Europe & Central Asia | High income |
| India | IND | South Asia | Lower middle income |
| Indonesia | IDN | East Asia & Pacific | Lower middle income |
| Iran, Islamic Rep. | IRN | Middle East & North Africa | Upper middle income |
| Iraq | IRQ | Middle East & North Africa | Upper middle income |
| Ireland | IRL | Europe & Central Asia | High income |
| Isle of Man | IMN | Europe & Central Asia | High income |
| Israel | ISR | Middle East & North Africa | High income |
| Italy | ITA | Europe & Central Asia | High income |
| Jamaica | JAM | Latin America & Caribbean | Upper middle income |
| Japan | JPN | East Asia & Pacific | High income |
| Jordan | JOR | Middle East & North Africa | Lower middle income |
| Kazakhstan | KAZ | Europe & Central Asia | Upper middle income |
| Kenya | KEN | Sub-Saharan Africa | Lower middle income |
| Kiribati | KIR | East Asia & Pacific | Lower middle income |
| Korea, Dem. People's Rep. | PRK | East Asia & Pacific | Low income |
| Korea, Rep. | KOR | East Asia & Pacific | High income |
| Kosovo | XKX | Europe & Central Asia | Lower middle income |
| Kuwait | KWT | Middle East & North Africa | High income |
| Kyrgyz Republic | KGZ | Europe & Central Asia | Lower middle income |
| Lao PDR | LAO | East Asia & Pacific | Lower middle income |
| Latvia | LVA | Europe & Central Asia | High income |
| Lebanon | LBN | Middle East & North Africa | Upper middle income |
| Lesotho | LSO | Sub-Saharan Africa | Lower middle income |
| Liberia | LBR | Sub-Saharan Africa | Low income |
| Libya | LYB | Middle East & North Africa | Upper middle income |
| Liechtenstein | LIE | Europe & Central Asia | High income |
| Lithuania | LTU | Europe & Central Asia | High income |
| Luxembourg | LUX | Europe & Central Asia | High income |
| Macao SAR, China | MAC | East Asia & Pacific | High income |
| Macedonia, FYR | MKD | Europe & Central Asia | Upper middle income |
| Madagascar | MDG | Sub-Saharan Africa | Low income |
| Malawi | MWI | Sub-Saharan Africa | Low income |
| Malaysia | MYS | East Asia & Pacific | Upper middle income |
| Maldives | MDV | South Asia | Upper middle income |
| Mali | MLI | Sub-Saharan Africa | Low income |
| Malta | MLT | Middle East & North Africa | High income |
| Marshall Islands | MHL | East Asia & Pacific | Upper middle income |
| Mauritania | MRT | Sub-Saharan Africa | Lower middle income |
| Mauritius | MUS | Sub-Saharan Africa | Upper middle income |
| Mexico | MEX | Latin America & Caribbean | Upper middle income |
| Micronesia, Fed. Sts. | FSM | East Asia & Pacific | Lower middle income |

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|---------------------------|-------------|--------------------------------|----------------------------|
| Moldova | MDA | Europe & Central Asia | Lower middle income |
| Monaco | MCO | Europe & Central Asia | High income |
| Mongolia | MNG | East Asia & Pacific | Lower middle income |
| Montenegro | MNE | Europe & Central Asia | Upper middle income |
| Morocco | MAR | Middle East & North Africa | Lower middle income |
| Mozambique | MOZ | Sub-Saharan Africa | Low income |
| Myanmar | MMR | East Asia & Pacific | Lower middle income |
| Namibia | NAM | Sub-Saharan Africa | Upper middle income |
| Nauru | NRU | East Asia & Pacific | Upper middle income |
| Nepal | NPL | South Asia | Low income |
| Netherlands | NLD | Europe & Central Asia | High income |
| New Caledonia | NCL | East Asia & Pacific | High income |
| New Zealand | NZL | East Asia & Pacific | High income |
| Nicaragua | NIC | Latin America & Caribbean | Lower middle income |
| Niger | NER | Sub-Saharan Africa | Low income |
| Nigeria | NGA | Sub-Saharan Africa | Lower middle income |
| Northern Mariana Islands | MNP | East Asia & Pacific | High income |
| Norway | NOR | Europe & Central Asia | High income |
| Oman | OMN | Middle East & North Africa | High income |
| Pakistan | PAK | South Asia | Lower middle income |
| Palau | PLW | East Asia & Pacific | High income |
| Panama | PAN | Latin America & Caribbean | Upper middle income |
| Papua New Guinea | PNG | East Asia & Pacific | Lower middle income |
| Paraguay | PRY | Latin America & Caribbean | Upper middle income |
| Peru | PER | Latin America & Caribbean | Upper middle income |
| Philippines | PHL | East Asia & Pacific | Lower middle income |
| Poland | POL | Europe & Central Asia | High income |
| Portugal | PRT | Europe & Central Asia | High income |
| Puerto Rico | PRI | Latin America & Caribbean | High income |
| Qatar | QAT | Middle East & North Africa | High income |
| Romania | ROU | Europe & Central Asia | Upper middle income |
| Russian Federation | RUS | Europe & Central Asia | Upper middle income |
| Rwanda | RWA | Sub-Saharan Africa | Low income |
| Samoa | WSM | East Asia & Pacific | Upper middle income |
| San Marino | SMR | Europe & Central Asia | High income |
| São Tomé and Príncipe | STP | Sub-Saharan Africa | Lower middle income |
| Saudi Arabia | SAU | Middle East & North Africa | High income |
| Senegal | SEN | Sub-Saharan Africa | Low income |
| Serbia | SRB | Europe & Central Asia | Upper middle income |
| Seychelles | SYC | Sub-Saharan Africa | High income |
| Sierra Leone | SLE | Sub-Saharan Africa | Low income |
| Singapore | SGP | East Asia & Pacific | High income |
| Sint Maarten (Dutch part) | SXM | Latin America & Caribbean | High income |

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|--------------------------------|-------------|--------------------------------|----------------------------|
| Slovak Republic | SVK | Europe & Central Asia | High income |
| Slovenia | SVN | Europe & Central Asia | High income |
| Solomon Islands | SLB | East Asia & Pacific | Lower middle income |
| Somalia | SOM | Sub-Saharan Africa | Low income |
| South Africa | ZAF | Sub-Saharan Africa | Upper middle income |
| South Sudan | SSD | Sub-Saharan Africa | Low income |
| Spain | ESP | Europe & Central Asia | High income |
| Sri Lanka | LKA | South Asia | Lower middle income |
| St. Kitts and Nevis | KNA | Latin America & Caribbean | High income |
| St. Lucia | LCA | Latin America & Caribbean | Upper middle income |
| St. Martin (French part) | MAF | Latin America & Caribbean | High income |
| St. Vincent and the Grenadines | VCT | Latin America & Caribbean | Upper middle income |
| Sudan | SDN | Sub-Saharan Africa | Lower middle income |
| Suriname | SUR | Latin America & Caribbean | Upper middle income |
| Swaziland | SWZ | Sub-Saharan Africa | Lower middle income |
| Sweden | SWE | Europe & Central Asia | High income |
| Switzerland | CHE | Europe & Central Asia | High income |
| Syrian Arab Republic | SYR | Middle East & North Africa | Lower middle income |
| Taiwan, China | TWN | East Asia & Pacific | High income |
| Tajikistan | TJK | Europe & Central Asia | Lower middle income |
| Tanzania | TZA | Sub-Saharan Africa | Low income |
| Thailand | THA | East Asia & Pacific | Upper middle income |
| Timor-Leste | TLS | East Asia & Pacific | Lower middle income |
| Togo | TGO | Sub-Saharan Africa | Low income |
| Tonga | TON | East Asia & Pacific | Upper middle income |
| Trinidad and Tobago | TTO | Latin America & Caribbean | High income |
| Tunisia | TUN | Middle East & North Africa | Lower middle income |
| Turkey | TUR | Europe & Central Asia | Upper middle income |
| Turkmenistan | TKM | Europe & Central Asia | Upper middle income |
| Turks and Caicos Islands | TCA | Latin America & Caribbean | High income |
| Tuvalu | TUV | East Asia & Pacific | Upper middle income |
| Uganda | UGA | Sub-Saharan Africa | Low income |
| Ukraine | UKR | Europe & Central Asia | Lower middle income |
| United Arab Emirates | ARE | Middle East & North Africa | High income |
| United Kingdom | GBR | Europe & Central Asia | High income |
| United States | USA | North America | High income |
| Uruguay | URY | Latin America & Caribbean | High income |
| Uzbekistan | UZB | Europe & Central Asia | Lower middle income |
| Vanuatu | VUT | East Asia & Pacific | Lower middle income |
| Venezuela, RB | VEN | Latin America & Caribbean | Upper middle income |
| Vietnam | VNM | East Asia & Pacific | Lower middle income |
| Virgin Islands (U.S.) | VIR | Latin America & Caribbean | High income |
| West Bank and Gaza | PSE | Middle East & North Africa | Lower middle income |

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|-----------------|-------------|----------------------------|---------------------|
| Yemen, Rep. | YEM | Middle East & North Africa | Lower middle income |
| Zambia | ZMB | Sub-Saharan Africa | Lower middle income |
| Zimbabwe | ZWE | Sub-Saharan Africa | Low income |

