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Report of the Committee on Contributions

Seventy-fifth session
(1-26 June 2015)

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Note

Symbols of United Nations documents are composed of letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

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Summary

At its seventy-fifth session, with regard to the methodology for the scale of assessments for the period 2016-2018, the Committee on Contributions:

(a) Decided to review the scale for the period 2016-2018 pursuant to rule 160 of the rules of procedure of the General Assembly and Assembly resolutions 58/1 B, 61/237 and 67/238;

(b) Recalled and reaffirmed its recommendation that the scale should be based on the most current, comprehensive and comparable data available for gross national income;

(c) Welcomed the increasing number of Member States implementing the 1993 SNA or the 2008 SNA, and expressed support for the ongoing efforts by the Statistics Division to enhance coordination, advocacy and implementation of SNA and supporting statistics at the national level, with a view to enabling Member States to submit national accounts data on a timely basis with the required scope, detail and quality;

(d) Recommended that the General Assembly encourage Member States to submit the required national accounts questionnaires under the 1993 SNA or the 2008 SNA on a timely basis;

(e) Recalled and reaffirmed its recommendation that market exchange rates should be used in preparing the scale except where that caused excessive fluctuations and distortions in income;

(f) Decided to use United Nations operational rates for Myanmar and the Syrian Arab Republic;

(g) Agreed that, once chosen, there were advantages in using the same base period for as long as possible;

(h) Agreed that a low per capita income adjustment continued to be an essential element in the scale methodology;

(i) Agreed that an alternative approach for establishing the LPCIA threshold could be the world average per capita debt-adjusted GNI;

(j) Agreed that another alternative approach for establishing the LPCIA threshold could be an inflation-adjusted threshold;

(k) Considered the application of the new data to the methodology used in preparing the current scale and included the results for information;

(l) Decided to further consider all elements of the scale methodology at its seventy-sixth session in the light of any guidance from the General Assembly.

The Committee also decided to study further the questions of large scale-to-scale changes in rates of assessment and annual recalculation on the basis of any guidance thereon by the General Assembly.

With regard to multi-year payment plans, the Committee recommended that the General Assembly encourage other Member States in arrears under Article 19 of the Charter of the United Nations to consider submitting multi-year payment plans.

With regard to exemptions from the application of Article 19 of the Charter, the Committee recommended that the following Member States be permitted to vote in the General Assembly until the end of the seventieth session of the Assembly: Comoros, Guinea-Bissau, Sao Tome and Principe, Somalia and Yemen.

Under other matters, the Committee:

(a) Recommended a flat annual fee of 50 per cent to be applied to notional rates of assessment of 0.001 per cent for the Holy See, and 0.007 per cent for the State of Palestine, as non-member States, for the period 2016-2018;

(b) Decided to hold its seventy-sixth session from 6 to 24 June 2016.

[30 June 2015]

Contents

Chapter I

Attendance

1. The Committee on Contributions held its seventy-fifth session at United Nations Headquarters from 1 to 26 June 2015. The following members were present: Andrzej T. Abraszewski, Syed Yawar Ali, Fu Daopeng, Jean Pierre Diawara, Gordon Eckersley, Edward H. Faris, Bernardo Greiver, Ihor V. Humennyi, Kunal Khatri, Nikolay Lozinskiy, Toshiro Ozawa, Pedro Luis Pedroso Cuesta, Henrique da Silveira Sardinha Pinto, Thomas Schlesinger, Ugo Sessi, Josiel Motumisi Tawana and Seongmee Yoon.

2. The Committee welcomed the new members and thanked the four outgoing members, Ali A. Kurer, Gönke Roscher, Shigeki Sumi, and Dae-jong Yoo, for their hard work and years of service in the Committee.

3. The Committee elected Mr. Greiver as Chair and Mr. Eckersley as Vice-Chair.

Chapter II
Terms of reference

4. The Committee on Contributions conducted its work on the basis of its general mandate, as contained in rule 160 of the rules of procedure of the General Assembly; the original terms of reference of the Committee contained in chapter IX, section 2, paragraphs 13 and 14, of the report of the Preparatory Commission (PC/20) and in the report of the Fifth Committee (A/44), adopted during the first part of the first session of the Assembly on 13 February 1946 (resolution 14 (I) A, para. 3); and the mandates contained in Assembly resolutions 46/221 B, 48/223 C, 53/36 D, 54/237 C and D, 55/5 B and D, 57/4 B, 58/1 A and B, 59/1 A and B, 60/237, 61/2, 61/237, 64/248 and 67/238 and Assembly decision 68/548.

5. The Committee had before it the summary records of the Fifth Committee at the sixty-ninth session of the General Assembly relating to agenda item 136, entitled “Scale of assessments for the apportionment of the expenses of the United Nations” (A/C.5/69/SR.2 and 3) and the verbatim records of the 22nd plenary meeting of the Assembly at its sixty-ninth session (A/69/PV.22), and had available the relevant report of the Fifth Committee to the Assembly (A/69/428).

Chapter III
Scale of assessments for the period 2016-2018

6. At its seventy-fifth session, the Committee on Contributions recalled that, in its resolution 55/5 B, the General Assembly had established the elements of the methodology used in preparing the scale of assessments for the period 2001-2003, which had also been used since then in preparing the scale of assessments for the subsequent four periods. The Committee also recalled that, in its resolution 58/1 B, as reaffirmed by its resolution 61/237 and subsequent resolutions, the General Assembly requested the Committee, in accordance with its mandate and the rules of procedure of the General Assembly, to review the methodology of future scales of assessments based on the principle that the expenses of the Organization should be apportioned broadly according to capacity to pay. By its resolution 61/237 and subsequent resolutions, the Assembly reaffirmed that the Committee as a technical advisory body was required to prepare the scale of assessments strictly on the basis of reliable, verifiable and comparable data.

7. The Committee on Contributions recalled that in adopting the latest scale of assessments in its resolution 67/238, the General Assembly had noted that the application of the current methodology reflects changes in the relative economic situations of the Member States of the United Nations. The Assembly had also noted that changes in Member States' shares in world gross national income (GNI) results in changes in their relative capacity to pay, which should be more accurately reflected in the scale of assessments. The Assembly had recognized that the current methodology could be enhanced, bearing in mind the principle of capacity to pay, and that there was a need to study the methodology in depth and in an effective and expeditious manner, taking into account the views expressed by Member States. The Assembly had requested the Committee, in accordance with its mandate and the rules of procedure of the Assembly, to review and make recommendations on the elements of the methodology of the scale of assessments in order to reflect the capacity of Member States to pay, and to report thereon to the Assembly by the main part of its seventieth session.

8. On the basis of the above mandates, the Committee on Contributions had reviewed the elements of the scale methodology at its seventy-third and seventy-fourth sessions and the results of those reviews were reflected in its reports.[1] Having considered the summary records of the Fifth Committee at the sixty-ninth session of the Assembly relating to agenda item 136, the Committee noted that the Assembly had not provided it with any recent guidance on the methodology for the preparation of the scale of assessments for the period 2016-2018.

9. The Committee recalled its general mandate, under rule 160 of the rules of procedure of the General Assembly, to the effect that it should advise the General Assembly on the apportionment of the expenses of the Organization among Member States broadly according to capacity to pay, as well as the requests of the General Assembly in resolutions 58/1 B, 61/237, 64/248 and 67/238 and the results of its earlier reviews.

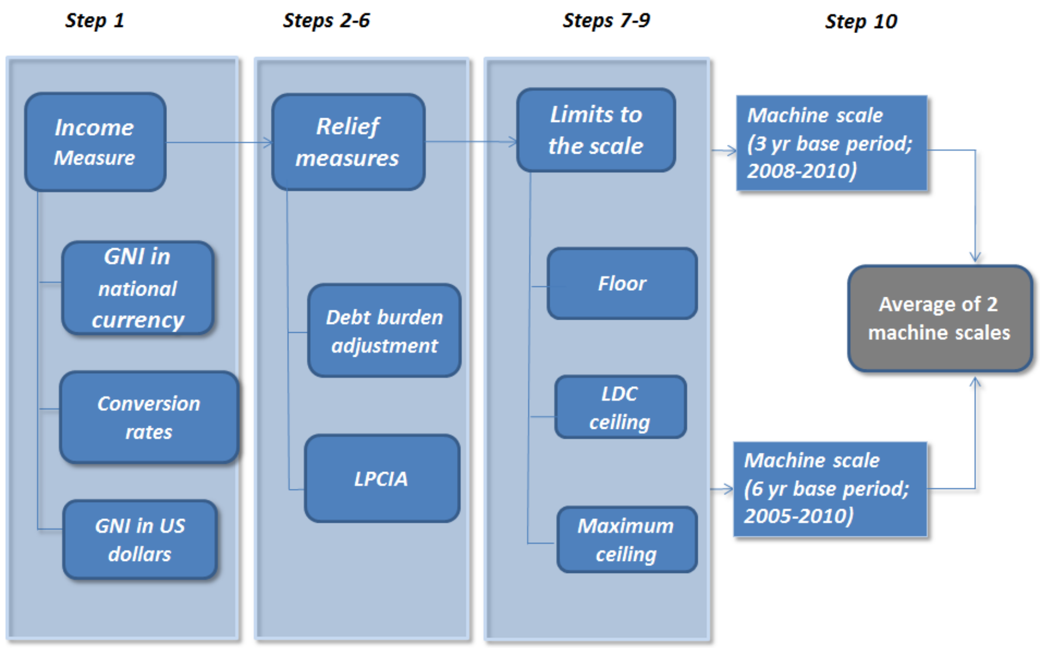
10. **On that basis, the Committee reviewed the scale of assessments for the period 2016-2018.**

[1] *Official Records of the General Assembly, Sixty-eighth Session, Supplement No. 11* (A/68/11); ibid., *Sixty-ninth Session, Supplement No. 11* (A/69/11).

A. Methodology for the preparation of the scale of assessments

11. The Committee recalled that the methodology used for the preparation of the scale of assessments had changed over time (see annex I). The Committee also recalled that the same methodology used in preparing the scale of assessments for the past four periods had been used in preparing the scale of assessments for the period 2013-2015. An overview of the methodology used in preparing the current scale is presented in the figure below. A detailed description of the methodology used in preparing the current scale is contained in annex II. In the absence of any specific guidance from the General Assembly, the Committee reviewed the elements of the current methodology further. It also considered alternative approaches suggested by members of the Committee and other possible elements for the scale methodology.

Overview of the methodology for preparing the 2013-2015 scale of assessments



Abbreviations: GNI, gross national income; LPCIA, low per capita income adjustment; LDC, least developed country.

1. Elements for making comparative estimates of national income

(a) Income measure

12. The Committee recalled that the income measure is a first approximation of capacity to pay. At its seventy-fourth session, the Committee had reaffirmed that the scale of assessments should be based on the most, current comprehensive and comparable data available for gross national income (GNI).

13. The Committee recalled that the Ad Hoc Intergovernmental Working Group on the Implementation of the Principle of Capacity to Pay had examined measures of income and agreed in 1995 that national disposable income was theoretically the most appropriate measure of capacity to pay because it represented the total income

available to residents of a country, namely, national income plus net current transfers (A/49/897). The Working Group, however, had considered that its use in the scale of assessments would be impracticable at that time due to the lower reliability and availability of that income measure.

14. The Committee reviewed the status of the availability of the gross national disposable income (GNDI) data as submitted by countries through the national accounts questionnaire as shown below, where the availability of data improves over time.

Availability of gross national disposable income data as at December 2014

Countries providing GNDI data	*2008*	*2009*	*2010*	*2011*	*2012*	*2013*
Number	125	125	123	116	108	55
Share in 2013-2015 scale	98.4	98.4	98.4	98.2	96.1	45.5

Abbreviation: GNDI, gross national disposable income.

15. The Committee noted that there was still a considerable time lag in the reporting of GNDI data, owing to the very slow collection and release of these data by countries. Given lower availability of data on that income measure, the Committee considered that it was still not feasible to use it in preparing the scale of assessments.

16. The Committee recalled that, in 2008, the Statistical Commission adopted the System of National Accounts (SNA) as the international statistical standard for compiling national accounts statistics, and encouraged Member States to implement the standard. There were no major conceptual differences between the recommendations of the 1993 SNA and the 2008 SNA for calculating gross domestic product (GDP) and GNI, and the data compiled under the two standards were generally comparable. However, the Committee had raised concerns in the past about the comparability of national accounts data between those Member States reporting according to the more recent standards (2008 SNA or 1993 SNA) and those still reporting under the 1968 System of National Accounts. The Committee noted that an increasing number of Member States have adopted the 1993 SNA or the 2008 SNA, as reflected in table below, therefore diminishing the potential impact on the comparability of the data. A total of 168 Member States were reporting under the more recent standards, of which 108 reported under the 1993 SNA and 60 under the 2008 SNA.

Member States reporting national accounts statistics under the 1993 or 2008 System of National Accounts

Year	*Number of Member States*	*Percentage of total GNI of Member States in 2013*	*Percentage of total population of Member States in 2013*
2009	134	94.0	87.7
2010	139	94.0	87.9
2011	150	95.3	90.4
2012	156	97.9	92.8
2013	163	98.0	94.0
2014	168	99.0	95.5

17. The Committee welcomed the continued increase in the number of Member States reporting under the more recent standards. However, the Committee also emphasized the importance of the remaining 25 Member States adopting and reporting on a timely basis under the 1993 SNA or the 2008 SNA. While GNI data compiled under the 1993 and the 2008 SNA (broadly comparable), data compiled under the 1968 SNA did not have the same degree of comparability because of a number of major conceptual changes introduced in the more recent standards. Further, GNI data reported under the 1993 and the 2008 SNA constituted a more accurate reflection of the full productive output of an economy than those reported under the 1968 SNA.

18. The Committee conducted a review of the statistical data available with a two-year time lag, and noted that there were still practical limitations to reducing the time lag in the data used for the scale of assessments. There were still considerable delays in the submission of data by Member States, and consequently the data submitted officially by Member States had to be supplemented by other official sources, notably from the regional commissions of the United Nations, the International Monetary Fund and the World Bank. In some cases, it was also necessary to include estimates prepared by the Statistics Division of the Department of Economic and Social Affairs of the Secretariat. In reviewing the available data, the Committee noted that, for the year 2013, officially submitted GNI data was available for approximately one-half of the United Nations membership. While some data was available from other sources for some countries, the Statistics Division was required to make estimates for 28 countries. However, in some of these cases, official GDP data was available and had been used as the underlying basis for estimation.

19. The Committee also analysed the reliability of statistical data available with a two-year time lag. Most national statistical organizations provided provisional estimates, followed by revised estimates and then final estimates. Some Member States were able to publish only provisional estimates of national accounts statistics with a time lag of two years. Provisional estimates of national accounts aggregates were often substantially revised in subsequent years. The table below shows the extent of average annual revisions of the estimates of GDP over a period of one to four years after initial publication. The extent of revision in the most recent data may be significant for some Member States.

Extent of annual revisions of nominal gross domestic product since the initial release

	Time after initial publication			
Data	*One year*	*Two years*	*Three years*	*Four years*
Extent of average revision (percentage)	5.2	4.1	3.7	3.1

20. The Committee considered in-depth the impact of the revisions made over time to the data initially submitted. In order to review the impact of such revisions, the Committee used the revised data as at end December 2014, covering the same base period as previously used for the 2013-2015 scale, to recalculate the scale of assessments for 2013-2015. The Committee noted that the use of the data as later revised by Member States generated significantly different results compared to the scale of assessments approved for 2013-2015.

21. Based on its review, the Committee noted that there were limitations in the data set available for the preparation of the scale of assessments. This was due to several factors, including the delay in submission of national accounts data by Member States, the volume of estimates that had to included, the fact that some Member States still reported under the 1968 SNA, and the significant revisions that were later submitted. In this connection, the Committee recalled that, in its resolution 67/238, the General Assembly had reaffirmed that as a technical body, the Committee was required to prepare the scale of assessments strictly on the basis of reliable, verifiable and comparable data. Given the limitations of the data set, the Committee noted that there were trade-offs in achieving a balance between timeliness, reliability, verifiability, and comparability.

22. The Committee recalled that the Statistics Division had been requested by the United Nations Statistical Commission to provide support to countries and regional organizations to enhance coordination, advocacy and resources for the implementation of the 2008 SNA, and supporting statistics at the national level, where required. The Statistics Division had been requested to take into account, inter alia, coordination, political engagement and resources at the national level, lessons learned from other international statistical initiatives, the sharing of national experiences and the engagement of national statistical systems. At its present session, the Committee noted the importance of that mandate and expressed its support for the ongoing efforts by the Statistics Division to enhance coordination, advocacy and implementation of SNA and supporting statistics at the national level, with a view to enabling Member States to submit national accounts data on a timely basis with the required scope, detail and quality.

23. In the past, the Committee had considered alternative income measures in terms of defining adjustments to GNI to better reflect the capacity to pay. To this end, the Committee had examined the possibilities of using theoretical measures combining national income with socioeconomic indicators (level of education, health quality, available infrastructure, poverty, etc.) in the form of indices. The Committee then concluded that the human development index as a concept was not useful as a means by which to measure the capacity to pay. Some of the technical issues which had been considered included the identification of suitable indicators, establishing acceptable standards for specific indicators, generating comparable statistics and defining appropriate income adjustment factors. At its present session, the Committee discussed the consideration of a vulnerability index, albeit not in depth.

24. **On the basis of its review, the Committee:**

(a) **Recalled and reaffirmed its recommendation that the scale of assessments for the period 2016-2018 be based on the most current, comprehensive and comparable data available for GNI;**

(b) **Welcomed the increasing number of Member States implementing the 1993 SNA or the 2008 SNA, and expressed support for the ongoing efforts by the Statistics Division to enhance coordination, advocacy and implementation of SNA and supporting statistics at the national level, with a view to enabling Member States to submit national accounts data on a timely basis with the required scope, detail and quality;**

(c) **Recommended that the General Assembly encourage Member States to submit the required national accounts questionnaires under the 1993 SNA or the 2008 SNA on a timely basis.**

(b) Conversion rates

25. The Committee recalled that the official national accounts statistics made available by Member States were in their national currencies. To establish a comparable measure of income for the preparation of the scale of assessments, these data were converted to United States dollar values, which was also the currency used for the budgets and assessments of the United Nations.

26. The Committee recalled also that for previous scales, market exchange rates (MERs; see annex IV) had been used, except where that would have caused excessive fluctuations and distortions in the income of some Member States, in which case price-adjusted rates of exchange (PAREs) or other appropriate conversion rates had been used. For the 2013-2015 scale of assessment, the Committee had used systematic criteria to identify MERs that caused excessive fluctuation and distortion in GNI for possible replacement with PAREs or other appropriate conversion rates, as described below.

27. The systematic criteria were as follows:

(a) The first step of the systematic criteria was to identify the Member States with exchange rates that had been fixed for a long period of time and the per capita GNI level of which, in United States dollars, using such exchange rates, seemed not to represent economic reality; for example, when their per capita GNI levels in United States dollars were not comparable to those of neighbouring countries at the same level of economic development. To carry out this step for the 2016-2018 scale of assessment, the Committee examined countries with a coefficient of variation in MERs of less than 3 per cent over the period 2008-2013 to identify countries deemed to be following a fixed exchange rate regime during that period. MERs of these countries were also compared to the United Nations operational rates and to International Monetary Fund (IMF) conversion rates;

(b) The second step was to identify Member States with a growth factor of per capita GNI that was either more than 1.5 times, or less than 0.67 times, the growth factor of the world per capita GNI between the two immediate reference periods of three years each. The growth factor was derived as the nominal (at current prices) per capita GNI, in United States dollars, using MERs, in a reference period of three years, divided by the per capita GNI in the previous reference period of three years, for example, 2008-2010 and 2011-2013 for the 2016-2018 scale;

(c) The third step was to identify Member States with an MER valuation index (MVI) greater than 1.2 or less than 0.8 times the average MVI across all Member States during the same period. The stepwise application of the systematic criteria is shown in annex III.

28. The Committee noted that both elements of the criteria, namely, the growth factor of the per capita GNI and MVI of Member States, are considered relative to their respective values based on the entire membership of the United Nations. In this way, the systematic criteria took into account the relative currency movement of all Member States relative to the United States dollar. At previous sessions, the Committee had concluded that no single criterion would automatically solve all

problems satisfactorily and that any criteria would be used solely as a point of reference to guide the Committee in identifying the Member States the MERs of which should be reviewed.

29. At its present session, the Committee used the systematic criteria to identify MERs for review for possible replacement as conversion rates in preparing the scale of assessments for 2016-2018. The Committee also revisited ways to refine the systematic criteria, by changing the range of the variations of the thresholds of its two parameters, namely the per capita GNI growth factor and the MVI, or using a statistical measure, such as a moving average, to reduce the impact of exchange rate fluctuations in the cross-country comparison of GNI. The Committee considered a number of variations, including using three-year averages, six-year averages, inflation adjusted averages, or weighted average exchange rates. The Committee decided to further study the systematic criteria at its future sessions.

30. **The Committee recalled and reaffirmed its recommendation that conversion rates based on MERs be used for the scale of assessments for the period 2016-2018, except where that would cause excessive fluctuations and distortions in GNI of some Member States expressed in United States dollars, in which case PAREs or other appropriate conversion rates should be applied, if so determined on a case-by-case basis.**

(c) Base period

31. The Committee recalled that, for the scale methodology, income data expressed in United States dollars were averaged over a designated base period. In the past, the base period used in preparing the scale of assessments had varied from 1 to 10 years (see annex I). For the 2001-2003 scale, the General Assembly had requested the Committee to review 12 proposals which encompassed different base periods. In reaching a compromise between those arguing for shorter base periods and those arguing for longer ones, the Assembly, in its resolution 55/5 B, had adopted a hybrid approach based on average statistical base periods of six and three years. In implementing that decision, two scales had been separately calculated for each of the six-year and three-year base periods, and had then been averaged to form a final scale of assessments. Since then, subsequent scales of assessments had been calculated using that approach.

32. As an alternative to the present approach, the Committee revisited the possibility of first averaging the GNI data for three-year and six-year periods and then running a single machine scale on the average, instead of running two separate machine scales for each period and averaging their results. That approach provided different results compared to the current practice, thus leading to a changed distribution of points. There would be a slight difference for most Member States but a notable impact for those crossing the threshold. The Committee noted that a single machine run was technically feasible, as reflected by the statistical information provided by the Statistics Division.

33. The Committee also reviewed statistical information detailing the impact of using base periods of various lengths in the scale methodology. The advantages and disadvantages of both shorter and longer base periods had been discussed extensively by the Committee at its previous sessions. Some members of the Committee had favoured longer base periods as a way of ensuring stability and smoothing out sharp year-to-year fluctuations in the income measure of Member

States, while others had favoured shorter base periods to better reflect the current capacity of Member States to pay.

34. The Committee noted that a statistical base period was an essential element of the scale methodology, and that the choice of base period had a material impact on the outcome of the scale methodology. The Committee also noted that there was no technical reason to change the current combined approach based on both three-year and six-year periods. Once chosen, comparability and stability were achieved over time by maintaining the same base period.

35. **The Committee agreed that, once chosen, there were advantages to using the same base period for as long as possible.**

2. Relief measures

36. The relief measures in the scale of assessments methodology consist of the debt-burden and low per capita income adjustments. An overview of these two adjustments is presented below.

Overview of the debt burden and low per capita income adjustments by scale period (average of three- and six-year base period)

Scale period	*DBA*	*LPCIA*	*Sum of redistribution of DBA and LPCIA*	*Number of LPCIA beneficiaries*	*Share of LPCIA beneficiaries at DBA stage*[a]	*Share of LPCIA beneficiaries at LPCIA stage*[b]	*Average per capita GNI of LPCIA beneficiaries*	*Average per capita GNI of LPCIA absorbers*	*World average per capita GNI*
2001-2003	0.786	8.457	9.243	132	18.577	10.120	1 112	23 418	4 851
2004-2006	0.796	8.627	9.423	130	16.449	7.822	1 064	23 328	5 097
2007-2009	0.711	9.287	9.998	132	17.713	8.426	1 252	26 237	5 630
2010-2012	0.598	9.564	10.163	134	20.553	10.989	1 778	30 634	6 988
2013-2015	0.545	9.598	10.143	130	19.839	10.241	2 319	28 059	8 647
2015 update[c]	0.588	10.132	10.720	131	26.240	16.107	3 497	33 804	10 186
Growth since 2001-2003[d]	-25.2	19.8	16.0	-0.8	41.2	59.2	214.5	44.4	110.0

Abbreviations: DBA, debt-burden adjustment; GNI, gross national income; LPCIA, low per capita income adjustment.

[a] The sum of the shares of those Members States that benefit from the LPCIA at the DBA stage of the scale methodology.

[b] The sum of the shares of those Members States that benefit from the LPCIA at the LPCIA stage of the scale methodology.

[c] 2015 update refers to the update for the 2016-2018 scale using data available in June 2015 for the 2008-2013 base period. This table presents the result of track 2 of the scale methodology (see annex II).

[d] Percentage change between the 2001-2003 scale and the 2015 update scale.

(a) Debt-burden adjustment

37. The Committee recalled that the debt-burden adjustment had been part of the scale methodology since 1986. It had been introduced in response to a debt crisis at that time, in which a number of developing countries had been unable to refinance sovereign debt that had been issued to external creditors. As a consequence, some countries had been confronted by crises of solvency that had had a severe impact on their capacity to pay. The debt-burden adjustment had therefore been introduced to provide relief to such Member States by reflecting the impact of the repayment of their external debt on their capacity to pay. Given the fact that interest on external debt was already accounted for as part of GNI, the debt-burden adjustment in the current methodology was calculated by deducting the principal payments on

external debt from GNI in United States dollars. Percentage shares were recalculated on the basis of debt-adjusted GNI, and therefore the impact of the debt-burden adjustment was indirectly distributed to all Member States. The Committee noted that the total redistribution of points at the debt-burden adjustment stage for the 2016-2018 period would be 0.588 percentage points. A total of 122 members would benefit from the debt-burden adjustment.

Overview of the debt-burden adjustment by scale period (average of three-year and six-year base period)

Scale period	*Debt-burden adjustment*	*Number of debt-burden adjustment beneficiaries*	*World Bank thresholds*
2001-2003	0.786	112	9 412
2004-2006	0.796	109	9 322
2007-2009	0.711	103	9 443
2010-2012	0.598	133	10 701
2013-2015	0.545	129	11 868
2015 update[a]	0.588	122	12 490

[a] Refers to the update for the 2016-2018 scale using data available in June 2015 for the 2008-2013 base period.

38. The Committee recalled that when the debt-burden adjustment had been introduced, public external debt had been preferred over total external debt for two main reasons. First, not all private external debt was included in total external debt. Second, private debt did not constitute the same burden as public debt. However, total external debt had been used rather than public debt because of greater availability of data and the lack of distinction between public and private debt in data then available. In recent years, the availability of data from the World Bank on public external debt and publicly guaranteed debt had improved substantially. In 1985 such data had been available for 37 countries, while they were now available for 124 Member States.

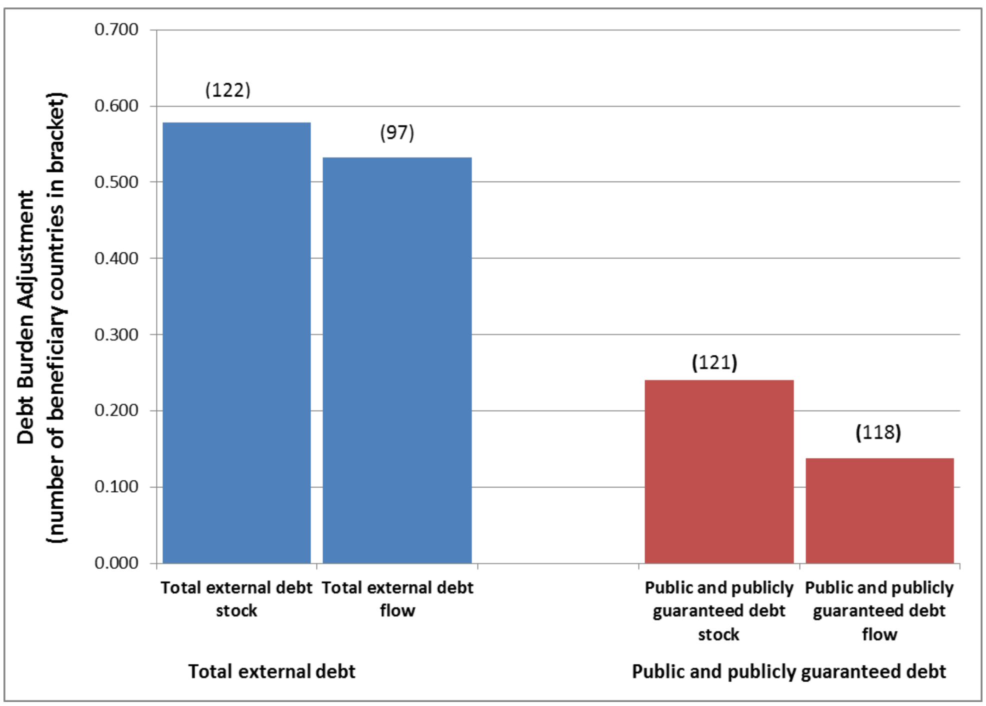
39. The Committee noted that, in addition to the 124 Member States covered in the World Bank database, 13 other Member States also qualified for the debt-burden adjustment under the current methodology. These Member States were requested to provide debt data through their permanent missions to the United Nations. This data was provided by two Member States. In those cases in which there was no response, estimates were made by the Statistics Division for those countries for which debt data for at least one year of the base period had previously been provided. For the remaining countries, several were subject to the floor adjustment, and the lack of a debt-burden adjustment would have no impact on their rate of adjustment. The Committee noted that the unavailability of data from all the Member States that qualified for the debt-burden adjustment impacted the ability to prepare the scale of assessments strictly on the basis of reliable, verifiable and comparable data.

40. The Committee recalled that limitations in the availability of data on principal payments on debt at the time the adjustment was introduced had led it to base the adjustment on a proportion of the total external debt stock of the Member States concerned. For that purpose, it had been assumed that external debt was repaid over a period of eight years, so that the adjustment to the GNI data was 12.5 per cent of

total external debt stock per year. This became known as the debt-stock approach. Alternatively, the adjustment could be based on data on actual repayments of debt principal, which became known as the debt-flow approach. With regard to the availability of information required for the application of the debt-stock and debt-flow approaches, the Committee noted that, for the 2008-2013 period, the World Bank International Debt Statistics database covered the debt stock and debt flow of 124 Member States. The countries covered were developing countries that were members of and borrowers from the World Bank and had per capita GNI below the World Bank threshold for high-income per capita GNI, which had been $12,746 in 2014. Based on the information reviewed at its present session, the Committee noted that the actual average repayment period of external debt for 2008-2013 was approximately 9.3 years, compared with the eight-year period assumed for the debt-stock approach. For that period, the actual repayment period for public and publicly guaranteed debt was 13.5 years.

41. Consequently, two issues that had been raised in relation to the current methodology of the debt-burden adjustment could be addressed using the currently available data, namely: (a) whether to use total external debt data or only public and publicly guaranteed external debt data; and (b) whether to base the adjustment on the debt-stock or the debt-flow approach. The table below summarizes the size and number of beneficiaries of the debt-burden adjustment, taking into account the different possible options.

Comparison of different debt-burden adjustment approaches with a six-year base period updated with data of June 2015



42. The Committee considered the coverage of the debt-burden adjustment. In that context, some members pointed out that the economic situation had changed significantly since the introduction of the adjustment in 1986. In particular, the

recent international financial crisis had a profound impact on the debt situation of a number of countries — including many developed countries — that did not currently benefit from the debt-burden adjustment. On the premise that debt presented a burden with respect to the capacity to pay, some argued that the debt-burden adjustment should be applied to all Member States. The Statistics Division noted, however, that the available data on the external debt of Member States were not all comparable. These members pointed out that the extreme conditions which had been the rationale for the introduction of the debt-burden adjustment in 1986 were not currently applicable to all 124 countries, although they would apply to some of the countries not included in the World Bank data set. However, other members pointed out that the debt-burden adjustment concept was based on developmental concerns and therefore, should continue to be limited to countries below the World Bank threshold for high-income per capita GNI.

43. Some members stated that the adjustment was still an essential part of the methodology in determining the capacity of many Member States to pay, and that it should therefore be retained in its present form. They argued that the debt-burden adjustment was necessary for measuring the real capacity of Member States to pay, bearing in mind that there were still a number of heavily indebted Member States.

44. With regard to the question of whether to use total external debt or public debt, these members noted that, since the GNI calculation took into account both private and public sources of income, total external debt should logically be retained in the debt-burden adjustment calculation. Those members also expressed the view that the use of total debt stock was necessary, as total external debt reflected capacity to pay, and that private debt represented an important component of the total debt stock, influencing the overall capacity of Member States to pay.

45. With regard to the question of whether to use debt stock or debt flow, those members noted that an adjustment based on debt stock was of better service to Member States most in need of relief, those that over time had not been able to make repayments and therefore had not been able to reduce their external debt. Those members emphasized that the recent international financial crisis had had a negative impact on the development prospects of many developing countries, therefore further affecting their capacity to pay and worsening their debt situation. They considered that the adjustment should continue to be part of the methodology, reflecting an important factor in the capacity of Member States to pay.

46. Other members expressed support for refinements to the debt-burden adjustment on the basis of technical merit and the improved availability of data. They noted that data availability constraints were no longer a technical obstacle to using public rather than total external debt data, nor to switching from the debt-stock to the debt-flow approach. Those members viewed such changes as technical enhancements to the current methodology. In their view, the debt-flow approach took into account actual transactions of debt repayment, and was therefore a better representation of the economic reality. If debt repayment was to be considered a burden, then that would support taking actual repayment into account.

47. Those members also raised a number of conceptual issues. They disputed the view that all debt was a burden, as assumed by the current methodology and argued that debt provided a useful tool for productive investment by Governments and that all Member States developed fiscal plans on the basis of a sustainable level of debt, whereas the current methodology assumed that Member States sought to reduce

their stock of debt to zero. Those members argued that the impact that debt had on a Member State's capacity to pay was more accurately reflected by the market interest rate on debt refinance, which was already taken into account in GNI measures. They expressed the view that external debt should be taken into account on a net basis, as any amount lent by one country to another should be treated as a resource, much in the same way as any amount borrowed by it was treated as a burden. The Statistics Division indicated that net debt data were not currently available.

48. A view was expressed that future consideration should be given to internal debt of Member States in the context of the debt-burden adjustment. The Statistics Division indicated that, at present, internal debt data were difficult to obtain from a single source, which would impact the data's reliability, comparability and verifiability.

49. The Committee noted that the unavailability of data was no longer a factor in determining whether to base the debt-burden adjustment on (a) total external debt or public external debt; and (b) the debt-stock approach or the debt-flow approach. Data were now available on public external debt and on the actual repayment period.

50. **The Committee decided to consider further the question of the debt-burden adjustment at future sessions in the light of guidance from the General Assembly.**

(b) Low per capita income adjustment

51. The Committee recalled that the low per capita income adjustment had been an important element of the scale methodology since the earliest days of the United Nations and that it had been used in the preparation of the first scale of assessments. The Committee also recalled that its terms of reference, inter alia, called for comparative income per head of population to be taken into account to prevent anomalous assessments resulting from the use of comparative estimates of national income. **The Committee agreed that a low per capita income adjustment continued to be an essential element in the scale methodology.**

52. The adjustment currently has two parameters: a threshold level of per capita GNI to determine which countries would benefit, and a gradient to set the size of the adjustment. Since the adoption of the 1995-1997 scale, the threshold, which had previously been a fixed dollar amount, has been the average per capita GNI for the membership. The gradient had grown over the years, from 40 per cent in 1948 to 85 per cent in 1983. Since the calculation of the scale for the 1998-2000 period, the gradient has been fixed at 80 per cent.

53. The total redistribution of points at the low per capita income adjustment stage for the 2016-2018 period would be 10.132 percentage points. The size of the redistribution has been increasing over time.

Overview of the low per capita income adjustment by scale period (average of three- and six-year base period)

Scale period	*LPCIA*	*Number of LPCIA beneficiaries*	*World average per capita GNI*
2001-2003	8.457	132	4 851
2004-2006	8.623	130	5 097
2007-2009	9.287	132	5 630
2010-2012	9.564	134	6 988
2013-2015	9.598	130	8 647
2015 update[a]	10.132	131	10 186

Abbreviations: GNI, gross national income; LPCIA, low per capita income adjustment.

[a] Refers to the update for the 2016-2018 scale using data available in June 2015 for the 2008-2013 base period. This table presents the result of track 2 of the scale methodology.

54. Some members of the Committee expressed the view that the low per capita adjustment was working well as part of the overall methodology and should be retained as currently formulated. Those members noted that the per capita GNI of many countries had increased over time and that such countries received lower adjustments. Further, the number of beneficiary countries had varied over time, as some countries had crossed the threshold and no longer received any adjustment and now paid for the benefits of those below the threshold. They expressed their support for the continued use of average per capita GNI for the membership in establishing the threshold and pointed out that the threshold based on the world average per capita reflected the economic reality, and was a sound basis for determining low per capita. Those members also pointed to the significant changes in recent scales of assessments, which included increases for many developing countries. They emphasized that changes to the low per capita income adjustment would need to be based on reliable data and should be a technical enhancement to the methodology as a whole and not a change solely designed to lessen the absorption of the burden on those above the threshold.

55. Other members argued that the adjustment was intended to provide targeted relief for countries with low per capita income, but that through its design, it was instead providing generalized and increasing relief to a much larger number of Member States. Those members therefore supported using a more appropriate, alternative definition of the LPCIA threshold to address inconsistencies and problems associated with the current methodology.

56. The Committee discussed various options for revising the low per capita income adjustment with the following different views expressed:

(a) The low per capita income adjustment threshold could be based on the world average per capita debt-adjusted GNI instead of the unadjusted per capita GNI used in the current methodology. Given the lack of comparable external debt data for all countries, an alternative approach would be to use unadjusted per capita GNI for both Member States and the threshold calculation. This would address the asymmetry of comparing the debt-adjusted GNI of Member States against an adjustment threshold based on the unadjusted GNI;

(b) The threshold could be redefined based on the World Bank definition of low-income, lower-middle-income or upper-middle-income countries. This could address the inconsistency with the classification used for the debt-burden adjustment, which was based on the World Bank Debtor Reporting System;

(c) The threshold could be adjusted in line with the average GNI per capita of the absorbers (those above the threshold) only, rather than the world average. This would address inconsistency in the current methodology, which could arise when, as the situation of low-income countries improved, they would push up the threshold, delaying the point at which they graduated above it;

(d) The total number of points to be redistributed by the low per capita income adjustment could be set at a certain maximum level, which could then be achieved by varying other parameters in the adjustment, such as the gradient;

(e) The discontinuity caused when crossing the threshold could be addressed by a number of different proposals, such as implementing a neutral zone around the threshold or changing the manner of distribution of the adjustment (currently absorbed only by those countries above the threshold). The proposals are further discussed in section B.1 below.

57. Information on some of the proposals considered by the Committee is summarized in the table below.

Redistribution points under various alternative definitions of the low per capita income adjustment threshold (six-year base period)

	Value of the threshold (United States dollars)	*Number of beneficiaries*	*Number of absorbers*	*Total points redistributed*
2015 update[a]	9 861	131	62	10.166
Threshold based on average per capita debt-adjusted GNI	9 781	131	62	10.084
Threshold based on median per capita GNI	4 941	98	95	3.569
2013-2015 threshold adjusted for inflation	9 495	130	63	9.796
World Bank low-income threshold	1 013	37	156	0.181
World Bank lower-middle-income threshold	4 003	88	105	3.004
World Bank upper-middle-income threshold	12 368	137	56	12.731

Abbreviation: GNI, gross national income.

[a] Refers to the update for the 2016-2018 scale using data available in June 2015 for the 2008-2013 base period.

58. **The Committee agreed that an alternative approach for establishing the threshold could be the world average per capita debt-adjusted GNI** (instead of the unadjusted per capita GNI used in the current methodology). The Committee noted that this would address the asymmetry of comparing the debt-adjusted GNI of Member States against an adjustment threshold based on the unadjusted GNI.

59. **The Committee also agreed that another alternative approach for establishing the threshold could be an inflation-adjusted threshold.** The low per capita income adjustment threshold would be fixed in real terms instead of it being set at the current average world per capita income for the scale base period. For

example, the average per capita GNI of a specific reference year could be used, but it could be updated according to the world inflation rate in order to keep its real value constant over time. In that way, a country's individual position with respect to the low per capita income adjustment threshold would be rendered independent of the performance of other countries, and both average per capita GNI and the low per capita income adjustment threshold would be adjusted for inflation.

60. **The Committee decided to consider further the low per capita income adjustment in the light of guidance from the General Assembly.**

3. Limits to the scale

(a) Floor

61. The Committee recalled that the minimum assessment rate, or floor, had been an element of the scale methodology from the outset. The setting of the floor was a subjective decision to be taken by the General Assembly. Since 1998, the floor had been reduced from 0.01 to 0.001 per cent. In the scale of assessments for the 2013-2015 period, 30 Member States, of which 17 were included in the list of the least developed countries, had been raised to the floor. Based on its analysis of the updated data, the Committee noted that, for 2016-2018, the scale of assessments for 17 Member States, of which 10 were on the list of the least developed countries, would be raised to the floor level.

62. Member States at the floor (0.001 per cent) were assessed $27,136 for the regular budget for 2015.

63. **The Committee considered the floor rate of 0.001 per cent to be the practical minimum contribution that Member States should be expected to make to the Organization. The Committee noted that there was no technical basis for changing the floor.**

64. **The Committee decided to consider further the question of the floor at future sessions in the light of guidance from the General Assembly.**

(b) Ceilings

65. The Committee recalled that the current methodology included a maximum assessment rate, or ceiling, of 22 per cent and a maximum assessment rate for the least developed countries, or least developed countries ceiling, of 0.010 per cent. The setting of both ceilings was a subjective decision to be taken by the General Assembly.

66. The maximum ceiling had been part of the scale methodology from the outset. The ceiling acted as a limit to the scale and, as such did not reflect the principle of capacity to pay. It reflected the principle that there should not be dependency on a single contributor. The ceiling and the size of the redistribution had been decreasing over time. The total redistribution of points for the 2016-2018 period would be 3.938. The Committee noted that, historically, this would be the smallest redistribution at the ceiling stage. Only one country had benefited from these points.

Overview of the total change in scale at the maximum ceiling step by scale period (average of three- and six-year base period)

Scale period	*Difference between scales at the least developed country ceiling step and maximum ceiling step*
2001-2003	8.167
2004-2006	12.329
2007-2009	11.907
2010-2012	8.965
2013-2015	5.625
2015 update[a]	3.938

[a] Refers to the update for the 2016-2018 scale using data for the 2011-2013 (three-year) and 2008-2013 (six-year) base periods, available in June 2015.

67. For the 1983-1985, 1986-1988 and 1989-1991 scales, the General Assembly had decided that there would be no increase in the rates of the least developed countries. Since 1992, the ceiling rate for least developed countries had been 0.010 per cent. The least developed countries ceiling had applied to 7 of the 49 least developed countries for the 2013-2015 scale of assessments. The Committee recalled that Samoa had graduated from the least developed countries in January 2014. Based on the updated data, the Committee noted that the least developed countries ceiling would apply to 8 of the 48 least developed countries for the 2016-2018 period. The total redistribution of points for the least developed countries ceiling for the 2016-2018 period would be 0.163 percentage points.

68. **The Committee decided to consider further the question of the ceilings at future sessions in the light of guidance from the General Assembly.**

B. Other suggestions and other possible elements for the scale methodology

1. Large scale-to-scale changes in rates of assessment and discontinuity

69. The Committee recalled that the General Assembly, in its resolution 61/237, had noted that the application of the current methodology had led to substantial increases in the rate of assessment of some Member States, including developing countries.

70. The Committee also recalled that a similar concern had led to the addition of a scheme of limits to the scale methodology in the 1986-1998 scales, which had restricted large scale-to-scale increases and decreases faced by Member States. The General Assembly had subsequently decided to phase it out over two scale periods. Since the calculation of the 2001-2003 scale, the effects of the scheme of limits had been fully eliminated.

71. The Committee noted that in a dynamic world, changes to the rates of assessment were inevitable. Since the scale was a 100 per cent scale, as the shares of some Member States went up or down, the shares of others would decrease or increase in inverse proportion, regardless of whether their GNI had increased or decreased in absolute terms. Further, under the current methodology, any Member State that moved up from the floor would inevitably experience a minimum increase of 100 per cent.

72. In looking at the situation of countries moving up from the floor rate, the Committee considered the approach of implementing a scale based on 4 decimal places between the range of 0.001 per cent to 0.002 per cent. In this way, a Member State moving up from the floor rate of 0.001 per cent would not automatically increase to 0.002 per cent. The Committee also considered data reflecting the establishment of the entire scale of assessments based on 4 decimal places, which would have the impact of allowing smaller movements in rates between two different scales for those moving from the floor rate. The Committee will revert to this issue in future sessions.

73. In reviewing cases of Member States with large changes in their rates of assessment, the Committee noted that many changes were related to relative growth of GNI in comparison to the world average, crossing the LPCIA threshold, revisions to past official data over time, proximity to the LPCIA threshold, and implementation of new SNA standard. Annex V shows annual changes over the 2013-2015 period, and annex VI provides summary information on the scale-to-scale changes for 2016-2018 using the 2013-2015 methodology, including information on the underlying factors.

74. Some members of the Committee noted that the inclusion of the six-year base period in the present methodology served as a built-in mitigation strategy, balancing the impact of a sudden sharp increase in GNI share in the more recent years.

75. Some members expressed the view that consideration could be given to addressing cases of significant increases for Member States which had experienced recent unforeseen or extraordinary situations, such as natural disasters or epidemics, which impacted their capacity to pay.

76. The Committee recalled that voluntary mitigation had been used in the past to alleviate scale increases. In the 2001-2003, 2004-2006 and 2007-2009 scales, the General Assembly had agreed to the mitigation of some increases through voluntary burden-shifting and to voluntary increases in the rate of assessment of some Member States.

77. Some members noted that annual recalculation of the scale would offer a degree of mitigation during the scale period.

78. Some members noted that the problem of discontinuity could be significantly addressed by altering the methodology related to the low per capita income adjustment. Based on the latest data, the Committee noted that the magnitude of this discontinuity in the scale was approximately 13.6 per cent. Prior to 1979, the amount of that adjustment was distributed pro rata to all Member States, including those below the low per capita income adjustment threshold. As a result, all Member States, except those affected by the ceilings or the floor, shared the burden of the adjustment. That approach smoothed the effect of the adjustment on those moving up through the threshold. It could also result, however, in countries slightly below the threshold becoming net absorbers. Owing to concern about this effect, the adjustment had been redistributed since 1979 to only Member States that were above the threshold.

79. The options for addressing the problem of discontinuity included: (a) distributing the percentage points arising from the low per capita income adjustment to all Member States; (b) allowing "indirect redistribution" similar to the debt-burden adjustment, whereby the GNI of countries below the threshold would

be reduced to the extent of the low per capita income adjustment, while countries above the threshold would not have to explicitly absorb the relief given to the countries below the threshold; and (c) creating a neutral zone above and below the low per capita income adjustment threshold, whereby Member States falling into that neutral zone would neither benefit from nor absorb relief arising from the application of the low per capita income adjustment.

80. Some members expressed reservations about introducing such proposals to the scale methodology, as any new measure could become a source of additional discontinuity. They pointed out that, in many cases, changes in rates of assessment were the result of real growth and changes in the capacity to pay. Introducing limits, such as a scheme of limits, would constitute a variance from the principle of capacity to pay and had failed in the past, creating complex and compounding distortions that were difficult to remove. Those members stressed that no such limits should be introduced.

81. **The Committee decided to further study measures to deal with large scale-to-scale changes and discontinuity in the light of guidance from the General Assembly.**

2. Annual recalculation

82. Annual recalculation is the updating of relative income shares before the second and third years of each scale period, involving the replacement of data for the first year of the base period(s) with newly available data for the year following the initial base period(s). In the case of the scale for the 2013-2015 period, for example, for which the base periods were 2005 2010 and 2008-2010, the scale for 2014 would be adjusted with data for 2011 to replace 2005 in the six-year base period and 2008 in the three-year base period. Based on these recalculated income shares and the established scale methodology, the scale for 2014 would be adjusted accordingly. Similarly, for 2015, the scale would be adjusted by replacing data for 2006 and data for 2009 in the six-year base period and three-year base period with data for 2012.

83. The Committee recalled that it had first considered the proposal for automatic annual recalculation of the scale in 1997. The Committee noted that annual recalculation was technically possible. However, as in the past, members had different views, mainly about its practical implementation and whether its benefits outweighed its potential drawbacks.

84. Some members supported annual recalculation, based on the view that it would reflect a better measure of capacity to pay, since the scale would be recalculated annually based on the most up-to-date data available. Those members referred to the problems encountered in the provision of data, the volume of estimates, and the significant revisions to previously submitted data (see paras. 18-21 above). They noted that annual recalculation would allow for newly available statistical data to be taken into account in the scale of assessments, including data from more recent years, data revisions to past years and the submission of extra information from individual Member States. In cases where a country's capacity to pay was affected by an event, such as a natural disaster, annual recalculation would provide a mechanism for the scale to be updated. Annual recalculation would also help to address discontinuity and would smooth out large scale-to-scale increases. Those members also noted that annual recalculation would be based on approved scale methodology fixed for three years, with scale rates to be recalculated annually

on the basis of updated statistical data. Such recalculation was technically feasible, as reflected in the statistical information provided by the Statistics Division.

85. Other members did not support the idea of annual recalculation. They supported the maintenance of current arrangements, which were reflected in rule 160 of the rules of procedure of the General Assembly, to the effect that the scale of assessments, once fixed by the Assembly, should not be subject to a general revision for at least three years unless it was clear that there had been substantial changes in relative capacity to pay. Those members expressed the view that annual recalculation would require annual Assembly approval of the scale of assessments. They also considered that it would make the annual assessments of Member States less stable and predictable and could affect international organizations that followed the United Nations scale of assessments. They also noted that additional costs might arise, depending on the length of the Committee's annual session and the required arrangements for servicing the Committee and the Assembly.

86. The main potential benefits and drawbacks of annual recalculation are outlined below.

Benefits	*Drawbacks*
Better approximation of the current capacity of Member States to pay, as each year the scale would be based on the most up-to-date data available	Annual assessments of Member States could be less stable and predictable, and the formulation of national budgets more complicated
Ensures that assessments always use data from two years earlier (that is, t-2) and revisions to GNI estimates are fully incorporated	Peacekeeping assessments would be issued only to the end of the calendar year (that is, for a maximum of six months); consequential impact on the Organization's short-term cash flow; administrative consequences (such as additional assessments and reports)
May help in some cases to address the issue of large scale-to-scale increases by smoothing out adjustments annually over the three-year period	May pose problems for some international organizations following the United Nations scale of assessments
Updated scale of assessments could take into account any newly available statistical information (not available when the scale was reviewed)	Implications would depend, in part, upon such decisions as the length of the Committee's annual session, the degree of delegation to the Committee, and other work modalities, besides the possible need to amend rule 160 of the rules of procedure of the General Assembly

87. **The Committee decided to study further the question of annual recalculation at future sessions in the light of guidance from the General Assembly.**

C. Statistical information

88. The Committee had before it a comprehensive database for the period 2008-2013 for all Member States and the participating non-member States on various

measures of income in local currencies, population, exchange rates and total external debt stocks, repayments of principal and total and per capita income measures in United States dollars. The primary source for income data in local currencies was the national accounts questionnaire completed for the United Nations by the countries concerned. Those countries for which full replies to the questionnaire had not been received were contacted directly, and if still necessary, data had been collected or estimates prepared by the United Nations Statistics Division based on information from other national and international sources, notably the regional commissions, IMF and the World Bank.

89. The Committee reviewed the data for all countries, paying particular attention to those the results for which, in United States dollars, suggested that there might be anomalies or distortions in the data. In all cases, the Committee was guided by the mandate given in General Assembly resolution 48/223 C and subsequent resolutions to base the scale on reliable, verifiable and comparable data and to use the most recent figures available.

1. Population

90. Midyear population estimates for the period 2008-2013 are generally drawn from *World Population Prospects: The 2012 Revision*, prepared by the Population Division of the Department of Economic and Social Affairs, and are supplemented, as required, by national estimates for countries and areas not included.

2. External debt

91. Information on total external debt and repayments of principal were extracted in most cases from the World Bank International Debt Statistics database. The Member States covered are developing countries that are members of and borrowers from the World Bank and have per capita GNI below the World Bank threshold for high-income per capita GNI, which was $12,746 in 2014.

92. Total debt stocks include public and publicly guaranteed long-term debt, private non-guaranteed long-term debt, the use of IMF credit and estimated public and private short-term debt. Principal repayments are part of total debt flows, which also include disbursements, net flows and transfers on debt and interest payments, and consist of the amounts of principal repaid in foreign currency in the year specified.

93. The Committee recalled that changes in coverage by the World Bank and the Organization for Economic Cooperation and Development had meant that debt data were not available for several countries after 2002. Those countries were contacted directly and were requested to provide the necessary data. Of those that did not do so, the Committee noted that the rates of several were at the floor, so that the lack of debt data made no practical difference. For the other Member States that did not provide the additional information, the Committee used the debt data that were available only for the earlier years and used in the preparation of the scale of assessments for the period 2013-2015.

3. Gross national income

94. The Committee reviewed the principal national accounts aggregates and related statistics for individual Member States for each of the years from 2008 to 2013. The GNI data are obtained principally from individual country submissions sent in response to the United Nations Statistics Division national accounts

questionnaire sent annually to the respective national statistical offices and/or institutions responsible for the dissemination of national accounts statistics.

95. The Committee noted that, compared to the data used for the current scale of assessments, the data that it had reviewed included not only information for the period 2011-2013 but, in a number of cases, revised information for the period 2008-2010. Included were revisions of official statistics received earlier, as well as the substitution of newly available official data for estimates used in preparing the current scale of assessments.

4. Conversion rates

96. The Committee recalled that previous scales had used MERs, except where that would cause excessive fluctuations and distortions in the income of some Member States, when price-adjusted rates of exchange (PAREs) or other appropriate conversion rates were used. For the conversion of local currency data to United States dollars, annual averages of exchange rates, communicated to IMF by national monetary authorities and used by IMF and published in *International Financial Statistics*, were used in most cases when they were available. The Committee recalled that the IMF publication contained three types of rates used by the Fund, referred to as MERs for the purposes of the scale: (a) market rates, determined largely by market forces; (b) official rates, determined by government authorities; and (c) principal rates, when countries maintain multiple exchange rate regimes. For the purpose of the scale of assessments, any of the three types of rates obtained from the publication are deemed to be MERs. Where MERs were not available from *International Financial Statistics* or from the IMF economic information system, United Nations operational rates of exchange or other information were used in the initial database (see annex IV).

97. The Committee used systematic criteria, which had also been used for the scale for 2013-2015, to identify MERs that cause excessive fluctuations and distortions in GNI for possible replacement with PAREs. The systematic criteria is described in annex III. The Committee carried out an extensive review of all cases identified by the criteria on the basis of a detailed evaluation of each country's data. In reviewing the situation of countries for which per capita GNI levels in United States dollars using the MER did not appear to reflect the economic reality in the country, owing possibly to a fixed exchange rate, the Committee recalled that, for the 2013-2015 scale, it had decided to use United Nations operational rates of exchange for Myanmar and the Syrian Arab Republic. **Based on its review, the Committee decided to use United Nations operational rates of exchange for Myanmar and the Syrian Arab Republic.**

D. Scale of assessments for the period 2016-2018

98. In order to be able to identify the impact of the inclusion of new GNI data in calculations for the 2016-2018 scale, including the decisions on data and conversion rates outlined above, the Committee considered the application of the new data to the methodology used in preparing the current scale of assessments. The results are shown below for information.

Step-by-step adjustments for 2016-2018 based on the methodology used in the scale of assessments for the period 2013-2015

Parameters

Statistical base period	2011-2013 (three-year base period) and 2008-2013 (six-year base period)
Income measure	Gross national income
Conversion rates	Market exchange rate (except United Nations operational rates of exchange for Myanmar and the Syrian Arab Republic)
Debt-burden adjustment	
Debt measure	Total external debt stock
Low per capita income adjustment	
Gradient	Single gradient (80 per cent)
Threshold	$10,511 (three-year base period) and $9,861 (six-year base period)
Eligibility	Countries below threshold
Redistribution	Countries above threshold
Floor rate	0.001 per cent
Maximum rate, least developed country	0.01 per cent
Ceiling rate	22 per cent

	Member State	*Adopted scale for 2013-2015* (1)	*Share in world gross national income* (2)	*Debt-burden adjustment* (3)	*Low per capita income adjustment* (4)	*Floor rate* (5)	*Least developed countries ceiling* (6)	*Ceiling* (7)	*Difference to 2013-2015 scale* (8)	*Percentage difference to 2013-2015 scale* (9)
1.	Afghanistan[a]	0.005	0.026	0.025	0.006	0.006	0.006	0.006	0.001	20.0
2.	Albania	0.010	0.018	0.017	0.008	0.008	0.008	0.008	-0.002	-20.0
3.	Algeria	0.137	0.267	0.268	0.159	0.159	0.159	0.161	0.024	17.5
4.	Andorra	0.008	0.005	0.005	0.005	0.005	0.005	0.006	-0.002	-25.0
5.	Angola[a]	0.010	0.148	0.145	0.087	0.087	0.010	0.010	0.000	0.0
6.	Antigua and Barbuda	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.000	0.0
7.	Argentina	0.432	0.752	0.735	0.836	0.836	0.837	0.892	0.460	106.5
8.	Armenia	0.007	0.015	0.014	0.006	0.006	0.006	0.006	-0.001	-14.3

	Member State	Adopted scale for 2013-2015 (1)	Share in world gross national income (2)	Debt-burden adjustment (3)	Low per capita income adjustment (4)	Floor rate (5)	Least developed countries ceiling (6)	Ceiling (7)	Difference to 2013-2015 scale (8)	Percentage difference to 2013-2015 scale (9)
9.	Australia	2.074	1.910	1.926	2.191	2.191	2.195	2.337	0.263	12.7
10.	Austria	0.798	0.588	0.593	0.675	0.675	0.676	0.720	-0.078	-9.8
11.	Azerbaijan	0.040	0.085	0.084	0.059	0.059	0.060	0.060	0.020	50.0
12.	Bahamas	0.017	0.011	0.011	0.013	0.013	0.013	0.014	-0.003	-17.6
13.	Bahrain	0.039	0.036	0.037	0.042	0.042	0.042	0.044	0.005	12.8
14.	Bangladesh[a]	0.010	0.205	0.202	0.055	0.055	0.010	0.010	0.000	0.0
15.	Barbados	0.008	0.006	0.006	0.007	0.007	0.007	0.007	-0.001	-12.5
16.	Belarus	0.056	0.086	0.081	0.055	0.055	0.055	0.056	0.000	0.0
17.	Belgium	0.998	0.724	0.730	0.830	0.830	0.831	0.885	-0.113	-11.3
18.	Belize	0.001	0.002	0.002	0.001	0.001	0.001	0.001	0.000	0.0
19.	Benin[a]	0.003	0.010	0.010	0.003	0.003	0.003	0.003	0.000	0.0
20.	Bhutan[a]	0.001	0.002	0.002	0.001	0.001	0.001	0.001	0.000	0.0
21.	Bolivia (Plurinational State of)	0.009	0.033	0.032	0.012	0.012	0.012	0.012	0.003	33.3
22.	Bosnia and Herzegovina	0.017	0.025	0.024	0.013	0.013	0.013	0.013	-0.004	-23.5
23.	Botswana	0.017	0.019	0.019	0.014	0.014	0.014	0.014	-0.003	-17.6
24.	Brazil	2.934	3.196	3.151	3.585	3.584	3.590	3.823	0.889	30.3
25.	Brunei Darussalam	0.026	0.024	0.024	0.027	0.027	0.027	0.029	0.003	11.5
26.	Bulgaria	0.047	0.073	0.064	0.044	0.044	0.044	0.045	-0.002	-4.3
27.	Burkina Faso[a]	0.003	0.015	0.014	0.004	0.004	0.004	0.004	0.001	33.3
28.	Burundi[a]	0.001	0.003	0.003	0.001	0.001	0.001	0.001	0.000	0.0
29.	Cabo Verde	0.001	0.002	0.002	0.001	0.001	0.001	0.001	0.000	0.0
30.	Cambodia[a]	0.004	0.017	0.016	0.004	0.004	0.004	0.004	0.000	0.0
31.	Cameroon	0.012	0.036	0.035	0.010	0.010	0.010	0.010	-0.002	-16.7
32.	Canada	2.984	2.388	2.408	2.739	2.738	2.743	2.921	-0.063	-2.1
33.	Central African Republic[a]	0.001	0.003	0.003	0.001	0.001	0.001	0.001	0.000	0.0
34.	Chad[a]	0.002	0.017	0.017	0.005	0.005	0.005	0.005	0.003	150.0
35.	Chile	0.334	0.326	0.329	0.375	0.374	0.375	0.399	0.065	19.5
36.	China	5.148	11.760	11.737	7.832	7.830	7.843	7.921	2.773	53.9
37.	Colombia	0.259	0.452	0.442	0.319	0.319	0.319	0.322	0.063	24.3

	Member State	Adopted scale for 2013-2015	Share in world gross national income	Debt-burden adjustment	Low per capita income adjustment	Floor rate	Least developed countries ceiling	Ceiling	Difference to 2013-2015 scale	Percentage difference to 2013-2015 scale
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
38.	Comoros[a]	0.001	0.001	0.001	0.000	0.001	0.001	0.001	0.000	0.0
39.	Congo	0.005	0.016	0.015	0.006	0.006	0.006	0.006	0.001	20.0
40.	Costa Rica	0.038	0.057	0.055	0.047	0.047	0.047	0.047	0.009	23.7
41.	Côte d’Ivoire	0.011	0.034	0.032	0.009	0.009	0.009	0.009	-0.002	-18.2
42.	Croatia	0.126	0.081	0.082	0.093	0.093	0.093	0.099	-0.027	-21.4
43.	Cuba	0.069	0.097	0.096	0.064	0.064	0.064	0.065	-0.004	-5.8
44.	Cyprus	0.047	0.035	0.035	0.040	0.040	0.040	0.043	-0.004	-8.5
45.	Czech Republic	0.386	0.281	0.283	0.322	0.322	0.323	0.344	-0.042	-10.9
46.	Democratic People’s Republic of Korea	0.006	0.021	0.022	0.005	0.005	0.005	0.005	-0.001	-16.7
47.	Democratic Republic of the Congo[a]	0.003	0.035	0.034	0.008	0.008	0.008	0.008	0.005	166.7
48.	Denmark	0.675	0.477	0.481	0.548	0.547	0.548	0.584	-0.091	-13.5
49.	Djibouti[a]	0.001	0.002	0.002	0.001	0.001	0.001	0.001	0.000	0.0
50.	Dominica	0.001	0.001	0.001	0.000	0.001	0.001	0.001	0.000	0.0
51.	Dominican Republic	0.045	0.077	0.075	0.045	0.045	0.045	0.046	0.001	2.2
52.	Ecuador	0.044	0.112	0.110	0.066	0.066	0.066	0.067	0.023	52.3
53.	Egypt	0.134	0.347	0.343	0.151	0.151	0.151	0.152	0.018	13.4
54.	El Salvador	0.016	0.031	0.029	0.014	0.014	0.014	0.014	-0.002	-12.5
55.	Equatorial Guinea[a]	0.010	0.017	0.017	0.019	0.019	0.010	0.010	0.000	0.0
56.	Eritrea[a]	0.001	0.004	0.004	0.001	0.001	0.001	0.001	0.000	0.0
57.	Estonia	0.040	0.031	0.031	0.035	0.035	0.035	0.038	-0.002	-5.0
58.	Ethiopia[a]	0.010	0.057	0.056	0.013	0.013	0.010	0.010	0.000	0.0
59.	Fiji	0.003	0.005	0.005	0.003	0.003	0.003	0.003	0.000	0.0
60.	Finland	0.519	0.373	0.376	0.428	0.428	0.428	0.456	-0.063	-12.1
61.	France	5.593	3.972	4.005	4.556	4.555	4.563	4.859	-0.734	-13.1
62.	Gabon	0.020	0.020	0.019	0.017	0.017	0.017	0.017	-0.003	-15.0
63.	Gambia[a]	0.001	0.001	0.001	0.000	0.001	0.001	0.001	0.000	0.0
64.	Georgia	0.007	0.020	0.018	0.008	0.008	0.008	0.008	0.001	14.3
65.	Germany	7.141	5.222	5.266	5.990	5.989	5.999	6.389	-0.752	-10.5
66.	Ghana	0.014	0.053	0.052	0.016	0.016	0.016	0.016	0.002	14.3

	Member State	Adopted scale for 2013-2015 (1)	Share in world gross national income (2)	Debt-burden adjustment (3)	Low per capita income adjustment (4)	Floor rate (5)	Least developed countries ceiling (6)	Ceiling (7)	Difference to 2013-2015 scale (8)	Percentage difference to 2013-2015 scale (9)
67.	Greece	0.638	0.385	0.388	0.441	0.441	0.442	0.471	-0.167	-26.2
68.	Grenada	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.000	0.0
69.	Guatemala	0.027	0.065	0.063	0.027	0.027	0.027	0.028	0.001	3.7
70.	Guinea[a]	0.001	0.008	0.008	0.002	0.002	0.002	0.002	0.001	100.0
71.	Guinea-Bissau[a]	0.001	0.001	0.001	0.000	0.001	0.001	0.001	0.000	0.0
72.	Guyana	0.001	0.004	0.003	0.001	0.001	0.001	0.002	0.001	100.0
73.	Haiti[a]	0.003	0.011	0.011	0.003	0.003	0.003	0.003	0.000	0.0
74.	Honduras	0.008	0.023	0.022	0.008	0.008	0.008	0.008	0.000	0.0
75.	Hungary	0.266	0.181	0.145	0.154	0.154	0.155	0.161	-0.105	-39.5
76.	Iceland	0.027	0.018	0.019	0.021	0.021	0.021	0.023	-0.004	-14.8
77.	India	0.666	2.411	2.369	0.729	0.728	0.730	0.737	0.071	10.7
78.	Indonesia	0.346	1.134	1.104	0.498	0.498	0.499	0.504	0.158	45.7
79.	Iran (Islamic Republic of)	0.356	0.668	0.671	0.466	0.466	0.466	0.471	0.115	32.3
80.	Iraq	0.068	0.230	0.219	0.127	0.127	0.128	0.129	0.061	89.7
81.	Ireland	0.418	0.273	0.276	0.314	0.314	0.314	0.335	-0.083	-19.9
82.	Israel	0.396	0.351	0.354	0.403	0.403	0.403	0.430	0.034	8.6
83.	Italy	4.448	3.063	3.089	3.514	3.513	3.519	3.748	-0.700	-15.7
84.	Jamaica	0.011	0.019	0.017	0.009	0.009	0.009	0.009	-0.002	-18.2
85.	Japan	10.833	7.912	7.978	9.076	9.074	9.089	9.680	-1.153	-10.6
86.	Jordan	0.022	0.041	0.038	0.019	0.019	0.019	0.020	-0.002	-9.1
87.	Kazakhstan	0.121	0.228	0.207	0.189	0.189	0.189	0.191	0.070	57.9
88.	Kenya	0.013	0.064	0.062	0.017	0.017	0.018	0.018	0.005	38.5
89.	Kiribati[a]	0.001	0.000	0.000	0.000	0.001	0.001	0.001	0.000	0.0
90.	Kuwait	0.273	0.233	0.235	0.267	0.267	0.268	0.285	0.012	4.4
91.	Kyrgyzstan	0.002	0.008	0.007	0.002	0.002	0.002	0.002	0.000	0.0
92.	Lao People’s Democratic Republic[a]	0.002	0.011	0.010	0.003	0.003	0.003	0.003	0.001	50.0
93.	Latvia	0.047	0.041	0.041	0.047	0.047	0.047	0.050	0.003	6.4
94.	Lebanon	0.042	0.058	0.054	0.046	0.046	0.046	0.046	0.004	9.5
95.	Lesotho[a]	0.001	0.004	0.004	0.001	0.001	0.001	0.001	0.000	0.0

	Member State	Adopted scale for 2013-2015 (1)	Share in world gross national income (2)	Debt-burden adjustment (3)	Low per capita income adjustment (4)	Floor rate (5)	Least developed countries ceiling (6)	Ceiling (7)	Difference to 2013-2015 scale (8)	Percentage difference to 2013-2015 scale (9)
96.	Liberia[a]	0.001	0.002	0.002	0.000	0.001	0.001	0.001	0.000	0.0
97.	Libya	0.142	0.102	0.103	0.117	0.117	0.118	0.125	-0.017	-12.0
98.	Liechtenstein	0.009	0.006	0.006	0.007	0.007	0.007	0.007	-0.002	-22.2
99.	Lithuania	0.073	0.059	0.060	0.068	0.068	0.068	0.072	-0.001	-1.4
100.	Luxembourg	0.081	0.053	0.053	0.060	0.060	0.061	0.064	-0.017	-21.0
101.	Madagascar[a]	0.003	0.013	0.013	0.003	0.003	0.003	0.003	0.000	0.0
102.	Malawi[a]	0.002	0.009	0.008	0.002	0.002	0.002	0.002	0.000	0.0
103.	Malaysia	0.281	0.384	0.358	0.318	0.318	0.318	0.322	0.041	14.6
104.	Maldives	0.001	0.003	0.003	0.002	0.002	0.002	0.002	0.001	100.0
105.	Mali[a]	0.004	0.013	0.013	0.003	0.003	0.003	0.003	-0.001	-25.0
106.	Malta	0.016	0.013	0.013	0.015	0.015	0.015	0.016	0.000	0.0
107.	Marshall Islands	0.001	0.000	0.000	0.000	0.001	0.001	0.001	0.000	0.0
108.	Mauritania[a]	0.002	0.007	0.006	0.002	0.002	0.002	0.002	0.000	0.0
109.	Mauritius	0.013	0.015	0.014	0.012	0.012	0.012	0.012	-0.001	-7.7
110.	Mexico	1.842	1.592	1.546	1.418	1.418	1.420	1.435	-0.407	-22.1
111.	Micronesia (Federated States of)	0.001	0.000	0.000	0.000	0.001	0.001	0.001	0.000	0.0
112.	Monaco	0.012	0.008	0.009	0.010	0.010	0.010	0.010	-0.002	-16.7
113.	Mongolia	0.003	0.014	0.012	0.005	0.005	0.005	0.005	0.002	66.7
114.	Montenegro	0.005	0.006	0.006	0.004	0.004	0.004	0.004	-0.001	-20.0
115.	Morocco	0.062	0.132	0.128	0.054	0.054	0.054	0.054	-0.008	-12.9
116.	Mozambique[a]	0.003	0.019	0.018	0.004	0.004	0.004	0.004	0.001	33.3
117.	Myanmar[a]	0.010	0.073	0.072	0.020	0.020	0.010	0.010	0.000	0.0
118.	Namibia	0.010	0.016	0.016	0.010	0.010	0.010	0.010	0.000	0.0
119.	Nauru	0.001	0.000	0.000	0.000	0.001	0.001	0.001	0.000	0.0
120.	Nepal[a]	0.006	0.026	0.025	0.006	0.006	0.006	0.006	0.000	0.0
121.	Netherlands	1.654	1.211	1.221	1.389	1.389	1.391	1.482	-0.172	-10.4
122.	New Zealand	0.253	0.219	0.221	0.251	0.251	0.251	0.268	0.015	5.9
123.	Nicaragua	0.003	0.013	0.011	0.004	0.004	0.004	0.004	0.001	33.3
124.	Niger[a]	0.002	0.009	0.009	0.002	0.002	0.002	0.002	0.000	0.0

	Member State	Adopted scale for 2013-2015 (1)	Share in world gross national income (2)	Debt-burden adjustment (3)	Low per capita income adjustment (4)	Floor rate (5)	Least developed countries ceiling (6)	Ceiling (7)	Difference to 2013-2015 scale (8)	Percentage difference to 2013-2015 scale (9)
125.	Nigeria	0.090	0.538	0.541	0.206	0.206	0.207	0.209	0.119	132.2
126.	Norway	0.851	0.694	0.700	0.796	0.796	0.797	0.849	-0.002	-0.2
127.	Oman	0.102	0.092	0.093	0.106	0.106	0.106	0.113	0.011	10.8
128.	Pakistan	0.085	0.317	0.309	0.092	0.092	0.092	0.093	0.008	9.4
129.	Palau	0.001	0.000	0.000	0.000	0.001	0.001	0.001	0.000	0.0
130.	Panama	0.026	0.043	0.041	0.034	0.034	0.034	0.034	0.008	30.8
131.	Papua New Guinea	0.004	0.017	0.014	0.004	0.004	0.004	0.004	0.000	0.0
132.	Paraguay	0.010	0.032	0.030	0.014	0.014	0.014	0.014	0.004	40.0
133.	Peru	0.117	0.227	0.220	0.135	0.135	0.135	0.136	0.019	16.2
134.	Philippines	0.154	0.393	0.385	0.163	0.163	0.164	0.165	0.011	7.1
135.	Poland	0.921	0.687	0.693	0.788	0.788	0.789	0.841	-0.080	-8.7
136.	Portugal	0.474	0.320	0.323	0.368	0.367	0.368	0.392	-0.082	-17.3
137.	Qatar	0.209	0.220	0.222	0.252	0.252	0.253	0.269	0.060	28.7
138.	Republic of Korea	1.994	1.666	1.680	1.912	1.911	1.915	2.039	0.045	2.3
139.	Republic of Moldova	0.003	0.011	0.010	0.004	0.004	0.004	0.004	0.001	33.3
140.	Romania	0.226	0.251	0.231	0.182	0.182	0.182	0.184	-0.042	-18.6
141.	Russian Federation	2.438	2.524	2.545	2.896	2.895	2.900	3.088	0.650	26.7
142.	Rwanda[a]	0.002	0.009	0.009	0.002	0.002	0.002	0.002	0.000	0.0
143.	Saint Kitts and Nevis	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.000	0.0
144.	Saint Lucia	0.001	0.002	0.002	0.001	0.001	0.001	0.001	0.000	0.0
145.	Saint Vincent and the Grenadines	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.000	0.0
146.	Samoa	0.001	0.001	0.001	0.000	0.001	0.001	0.001	0.000	0.0
147.	San Marino	0.003	0.002	0.002	0.003	0.003	0.003	0.003	0.000	0.0
148.	Sao Tome and Principe[a]	0.001	0.000	0.000	0.000	0.001	0.001	0.001	0.000	0.0
149.	Saudi Arabia	0.864	0.937	0.945	1.075	1.075	1.076	1.146	0.282	32.6
150.	Senegal[a]	0.006	0.019	0.019	0.005	0.005	0.005	0.005	-0.001	-16.7
151.	Serbia	0.040	0.058	0.053	0.032	0.032	0.032	0.032	-0.008	-20.0
152.	Seychelles	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.000	0.0
153.	Sierra Leone[a]	0.001	0.005	0.005	0.001	0.001	0.001	0.001	0.000	0.0

	Member State	Adopted scale for 2013-2015 (1)	Share in world gross national income (2)	Debt-burden adjustment (3)	Low per capita income adjustment (4)	Floor rate (5)	Least developed countries ceiling (6)	Ceiling (7)	Difference to 2013-2015 scale (8)	Percentage difference to 2013-2015 scale (9)
154.	Singapore	0.384	0.365	0.368	0.419	0.419	0.420	0.447	0.063	16.4
155.	Slovakia	0.171	0.130	0.132	0.150	0.150	0.150	0.160	-0.011	-6.4
156.	Slovenia	0.100	0.068	0.069	0.078	0.078	0.079	0.084	-0.016	-16.0
157.	Solomon Islands[a]	0.001	0.001	0.001	0.000	0.001	0.001	0.001	0.000	0.0
158.	Somalia[a]	0.001	0.002	0.001	0.000	0.001	0.001	0.001	0.000	0.0
159.	South Africa	0.372	0.511	0.494	0.360	0.360	0.360	0.364	-0.008	-2.2
160.	South Sudan[a]	0.004	0.011	0.010	0.003	0.003	0.003	0.003	-0.001	-25.0
161.	Spain	2.973	1.997	2.014	2.291	2.290	2.294	2.443	-0.530	-17.8
162.	Sri Lanka	0.025	0.079	0.076	0.030	0.030	0.030	0.031	0.006	24.0
163.	Sudan[a]	0.010	0.077	0.075	0.023	0.023	0.010	0.010	0.000	0.0
164.	Suriname	0.004	0.006	0.006	0.006	0.006	0.006	0.006	0.002	50.0
165.	Swaziland	0.003	0.005	0.005	0.002	0.002	0.002	0.002	-0.001	-33.3
166.	Sweden	0.960	0.782	0.788	0.897	0.897	0.898	0.956	-0.004	-0.4
167.	Switzerland	1.047	0.932	0.939	1.069	1.069	1.070	1.140	0.093	8.9
168.	Syrian Arab Republic	0.036	0.064	0.064	0.023	0.023	0.023	0.024	-0.012	-33.3
169.	Tajikistan	0.003	0.013	0.012	0.004	0.004	0.004	0.004	0.001	33.3
170.	Thailand	0.239	0.495	0.479	0.287	0.287	0.288	0.291	0.052	21.8
171.	The former Yugoslav Republic of Macedonia	0.008	0.014	0.013	0.007	0.007	0.007	0.007	-0.001	-12.5
172.	Timor-Leste[a]	0.002	0.006	0.006	0.003	0.003	0.003	0.003	0.001	50.0
173.	Togo[a]	0.001	0.005	0.004	0.001	0.001	0.001	0.001	0.000	0.0
174.	Tonga	0.001	0.001	0.001	0.000	0.001	0.001	0.001	0.000	0.0
175.	Trinidad and Tobago	0.044	0.027	0.028	0.031	0.031	0.031	0.034	-0.010	-22.7
176.	Tunisia	0.036	0.061	0.057	0.028	0.028	0.028	0.028	-0.008	-22.2
177.	Turkey	1.328	1.077	1.027	1.006	1.006	1.007	1.018	-0.310	-23.3
178.	Turkmenistan	0.019	0.040	0.040	0.026	0.026	0.026	0.026	0.007	36.8
179.	Tuvalu[a]	0.001	0.000	0.000	0.000	0.001	0.001	0.001	0.000	0.0
180.	Uganda[a]	0.006	0.035	0.034	0.009	0.009	0.009	0.009	0.003	50.0
181.	Ukraine	0.099	0.239	0.218	0.102	0.102	0.102	0.103	0.004	4.0
182.	United Arab Emirates	0.595	0.493	0.498	0.566	0.566	0.567	0.604	0.009	1.5

	Member State	Adopted scale for 2013-2015 (1)	Share in world gross national income (2)	Debt-burden adjustment (3)	Low per capita income adjustment (4)	Floor rate (5)	Least developed countries ceiling (6)	Ceiling (7)	Difference to 2013-2015 scale (8)	Percentage difference to 2013-2015 scale (9)
183.	United Kingdom of Great Britain and Northern Ireland	5.179	3.647	3.678	4.184	4.183	4.190	4.463	-0.716	-13.8
184.	United Republic of Tanzania[a]	0.009	0.051	0.050	0.013	0.013	0.010	0.010	0.001	11.1
185.	United States	22.000	22.572	22.762	25.892	25.889	25.931	22.000	0.000	0.0
186.	Uruguay	0.052	0.065	0.065	0.074	0.074	0.074	0.079	0.027	51.9
187.	Uzbekistan	0.015	0.068	0.067	0.022	0.022	0.022	0.023	0.008	53.3
188.	Vanuatu[a]	0.001	0.001	0.001	0.000	0.001	0.001	0.001	0.000	0.0
189.	Venezuela (Bolivarian Republic of)	0.627	0.485	0.470	0.535	0.535	0.536	0.571	-0.056	-8.9
190.	Viet Nam	0.042	0.191	0.183	0.057	0.057	0.057	0.058	0.016	38.1
191.	Yemen[a]	0.010	0.043	0.042	0.012	0.012	0.010	0.010	0.000	0.0
192.	Zambia[a]	0.006	0.025	0.025	0.007	0.007	0.007	0.007	0.001	16.7
193.	Zimbabwe	0.002	0.015	0.014	0.004	0.004	0.004	0.004	0.002	100.0
		100.000	**100.000**	**100.000**	**100.000**	**100.000**	**100.000**	**100.000**		

[a] Least developed country.

Chapter IV
Multi-year payment plans

99. In paragraph 1 of its resolution 57/4 B, the General Assembly endorsed the conclusions and recommendations of the Committee concerning multi-year payment plans (see also A/57/11, paras. 17-23), and in its resolution 67/238, the Assembly reaffirmed that endorsement.

100. In considering the matter, the Committee had before it the report of the Secretary-General on multi-year payment plans (A/70/69), prepared pursuant to the recommendations of the Committee. It was also provided with updated information on the status of the plans. No new multi-year payment plans had been submitted.

101. The Committee recalled that a number of Member States had successfully implemented multi-year plans in the past. Given this successful experience, the Committee continued to believe that the system of multi-year payment plans remained a viable means available to assist Member States in reducing their unpaid assessed contributions and demonstrating their commitment to meeting their financial obligations to the United Nations.

102. The Committee also recalled its recommendation that the General Assembly encourage other Member States in arrears, for the purpose of the application of Article 19 of the Charter of the United Nations, to consider submitting multi-year payment plans. Regular payments equal to at least the annual assessment were an important initial step in addressing the situation of Member States in arrears.

A. Status of payment plans

103. The table under paragraph 14 of the report of the Secretary-General on multi-year payment plans (A/70/69) summarizes the status of the multi-year payment plan submitted by Sao Tome and Principe in 2002 (first plan). The Committee was also provided with updated information relating to the plan as at 26 June 2015.

Status of payment plans as at 26 June 2015

(United States dollars)

	Payment plan	*Assessments as at 31 December*	*Payments/credits*	*Outstanding as at 31 December*
Sao Tome and Principe				
1999				570 783
2000		13 543	48	584 278
2001		14 254	157	598 375
2002	27 237	15 723	29 146	584 952
2003	42 237	17 124	929	601 147
2004	59 237	20 932	1 559	620 520
2005	74 237	24 264	202	644 582
2006	89 237	23 024	453	667 153
2007	114 237	32 524	810	698 867

	Payment plan	Assessments as at 31 December	Payments/credits	Outstanding as at 31 December
2008	134 237	30 943	473	729 337
2009	153 752	35 400	682	764 055
2010		35 548	356	799 247
2011		37 034	506	835 775
2012		29 713	2 193	863 295
2013		37 248	481	900 062
2014		33 317	51 846	881 533
2015		30 533	44 434	867 632[a]

[a] As at 26 June 2015.

104. The Committee welcomed the resumption of payments by Sao Tome and Principe in 2014 and 2015 in the amounts of $51,846 and $44,434, respectively, which were in excess of its annual assessments, and encouraged the country to formulate a new plan when possible.

B. Conclusions and recommendations

105. **The Committee recalled the past experience of the successful implementation of multi-year payment plans by several Member States, and reiterated its recommendation that the General Assembly encourage other Member States in arrears under Article 19 of the Charter to consider submitting multi-year payment plans.**

Chapter V

Application of Article 19 of the Charter

106. The Committee recalled its general mandate, under rule 160 of the rules of procedure of the General Assembly, to advise the Assembly on the action to be taken with regard to the application of Article 19 of the Charter. It also recalled Assembly resolution 54/237 C concerning procedures for the consideration of requests for exemption under Article 19.

107. The Committee recalled that the General Assembly, in its resolution 54/237 C, had decided that requests for exemption under Article 19 must be submitted by Member States to the President of the Assembly at least two weeks before the session of the Committee so as to ensure a complete review of the requests. In addition, the Assembly had urged all Member States in arrears requesting exemption under Article 19 to provide the fullest possible supporting information, including information on economic aggregates, government revenues and expenditure, foreign exchange resources, indebtedness, difficulties in meeting domestic or international financial obligations and any other information that might support the claim that failure to make necessary payments had been attributable to conditions beyond the control of the Member State concerned. Most recently, the Assembly, in its resolution 69/4, had once again urged all Member States requesting exemption to submit as much information as possible, and to consider submitting such information in advance of the deadline specified in resolution 54/237 C, so as to enable the collation of any additional detailed information that may be necessary.

108. The Committee noted that the request received from Sao Tome and Principe at its present session had been received by the President of the General Assembly well in advance of the deadline, and had also included a thorough list of economic indicators for the country. **The Committee encouraged all Member States in arrears requesting exemption under Article 19 to provide the fullest possible supporting information in support of their claim, including economic indicators. The Committee also urged those Member States to submit their requests as early as possible in advance of the deadline specified in resolution 54/237 C.**

109. The Committee recalled that, at its last session, five requests for exemption under Article 19 had been considered, although one Member State (the Central African Republic) had made a payment in the amount of $272,050 in 2014, and was no longer in arrears under Article 19. As a result, only four Member States had been exempted under Article 19 pursuant to resolution 69/4 of 9 October 2014. The Committee welcomed the payment by the Central African Republic, and recalled the significant challenges faced by that country, which had consecutively fallen under Article 19 for 27 years. **The Committee expressed its appreciation for the considerable efforts by the Central African Republic to address its arrears, and welcomed the successful action taken in 2014, despite the difficult situation of the country.**

110. At its present session, the Committee noted that seven requests for exemption under Article 19 had been received. The Committee had before it letters dated 15 and 18 May 2015, respectively, addressed to the Chairman of the Committee on Contributions from the Chef de Cabinet of the Office of the President of the General Assembly, transmitting letters from the Permanent Representatives of Tonga and Vanuatu to the United Nations. The Committee noted that, subsequent to the

transmission of the letters, the Governments of Tonga and Vanuatu had made the minimum payments required to restore their voting rights. **The Committee noted that no further action was required, as Tonga and Vanuatu had made the minimum payments and their voting rights had been restored.**

Requests for exemption under Article 19 of the Charter

Member State	*Number of years consecutively falling under Article 19*	*Number of years consecutively requesting an exemption under Article 19*
Comoros	23	21
Guinea-Bissau	23	18
Sao Tome and Principe	28	14
Somalia	23	14
Yemen	1	1

111. The Committee noted that when Member States made only minimum payments in order to avoid falling under Article 19, the risk of falling under Article 19 was significantly increased. **The Committee encouraged the Member States concerned to address the growth in arrears by making annual payments exceeding current assessments in order to avoid further accumulation of debt. It also encouraged the Member States to consider the submission of a multi-year payment plan and to consult with the Secretariat as may be required.**

A. Comoros

112. The Committee had before it a letter dated 21 April 2015 from the President of the General Assembly addressed to the Chair of the Committee on Contributions, transmitting a letter dated 16 April 2015 from the Permanent Representative of the Comoros to the United Nations addressed to the President of the General Assembly. It also heard an oral presentation by the Permanent Representative.

113. In its written and oral presentations, the Comoros indicated that, like most of the least developed countries, it had been severely affected by the economic, financial and food crisis of the past seven years. The slump in its exports (vanilla, clove and ylang-ylang) and the decline in the diaspora's remittances, which were a source of foreign currencies for the country, had affected its economic and social recovery. Energy and water shortages were also becoming a fast growing issue. Another fact to be taken into account was the country's vulnerability to natural hazards, including tidal waves, tropical storms, flash floods and cyclones. Such natural disasters represented a serious threat to local communities, infrastructures and economic activities. No salary payments had been made to civil servants for the past three months. The Comoros had kept the issue of the multi-year payment plan under continuous consideration and the Government would make it a priority as soon as the aforementioned situation normalized. The Government would continue to spare no effort to make all necessary payments as soon as possible.

114. The Committee was provided by the Secretariat with information concerning the situation in the Comoros, which had enjoyed a period of relative stability. However, in spite of recent political and democratic progress, the situation in the country remained precarious. Legislative, island and local elections had been held in

January and February 2015, with the related polls occurring in a tense political context. Inter-island tension related to distribution of power, resources and competences were expected to continue, although their severity may vary from time to time. The debt write-offs obtained in late 2012 had positively impacted economic growth. However, it would be difficult to achieve further increases in the short term because of the country's geographic isolation, small domestic market and a lack of credit to the private sector. Electricity shortages also persisted, further impeding economic growth. Power outages reflected chronic undersupply, partly due to maintenance failures and a lack of investment. The Comoros was one of the most densely populated countries, with an economy based largely on agriculture, including fishing, hunting and foresting. The country was prone to natural disasters (flash floods, cyclones, volcanic eruptions, and earthquakes) and outbreaks of diseases, such as cholera.

115. The Committee noted that the accumulated contributions due from the Comoros amounted to $969,014 and that a minimum payment of $861,972 was required under Article 19. The most recent payment, of $20,000, from the Comoros had been received in September 2014. A similar payment, of $20,000, had been received in September 2013. The Committee welcomed those regular payments, which demonstrated the commitment of the Comoros to reducing its arrears. The Committee noted that annual payments should exceed the level of annual assessments in order to prevent, to the extent possible, further accumulation of contributions payable. The Committee welcomed the indication that the Comoros would make another annual payment in September 2015 and would keep the issue of a multi-year payment plan under consideration, with a view to establishing such a plan as a matter of priority when the country's situation normalized. In reviewing the situation of the Comoros, the Committee noted that, while a small island developing state, Comoros had a population of approximately one million, and a relatively high per capita GNI. The Committee also noted the significant accumulation of arrears, and encouraged the Comoros to seriously consider the submission of a plan as soon as possible.

116. **The Committee concluded that the failure of the Comoros to pay the minimum amount necessary to avoid the application of Article 19 was due to conditions beyond its control. It therefore recommended that the Comoros be permitted to vote until the end of the seventieth session of the General Assembly.**

B. Guinea-Bissau

117. The Committee had before it a letter dated 7 May 2015 from the President of the General Assembly addressed to the Chair of the Committee on Contributions transmitting a letter dated 4 May 2015 from the Permanent Representative of Guinea-Bissau to the United Nations addressed to the President of the General Assembly. It also heard an oral presentation by the Permanent Representative.

118. In its written and oral presentation, Guinea-Bissau indicated that it was fully aware of its financial responsibility to the Organization as a Member State. In keeping with this acknowledgement, despite all the financial difficulties that the country had faced in past years, owing to political instability and recurring coups d'état, the Government had managed to pay $200,000 to the Organization in 2014,

and would continue to do everything possible to pay more in the near future. This effort by the country right after the elections showed that the newly elected authorities were committed to reducing the country's arrears to the Organization. However, despite all the efforts made, the Government was also confronted with the Ebola epidemic, pending socioeconomic problems, such as arrears in the salaries of civil servants owing to years of conflict, which had to be resolved to avoid social tensions, as well other pending debts with different international organizations and financial institutions. Currently, with stability and peace, the Government was working hard to rebuild the country and slowly improve the economy. On 25 March 2015, the international community had joined together in Brussels for an international donors conference on Guinea-Bissau, at which the Government had presented its strategy and framework for sustainable development for the next 10 years. As indicated in the past, the reduction of the debt to the United Nations was a matter of priority and consideration was being given to a multi-year plan to pay a minimum of $100,000 to reduce the balance in a timely fashion.

119. The Secretariat provided the Committee with information concerning the situation in Guinea-Bissau. Following the return to constitutional order after successful elections in 2014, the country was striving to move from fragility to stability. While there had been encouraging signs, significant challenges remained, particularly with respect to strengthening sustainable public accountability and governance mechanisms. State institutions in the country remained weak and the root causes of instability remained largely unaddressed. About 80 per cent of the population lived below the poverty line, and the social situation remained precarious. The situation of the country was the result of years of political instability, repeated economic shocks and persistent human poverty. Although the country was not currently facing any major acute humanitarian crisis, Guinea-Bissau remained among the least developed countries in the world. More than a decade after the end of a year-long civil war, which had resulted in the displacement of hundreds of thousands of people, the country still suffered from poor infrastructure, a fragile economy and political instability.

120. The Committee noted that the accumulated contributions due from Guinea-Bissau amounted to $479,686 and that a minimum payment of $372,644 was required under Article 19. The most recent payment, of $200,000, from Guinea-Bissau had been received in September 2014. That had been the first contribution received from the country since September 2009. The Committee expressed its appreciation for the efforts by Guinea-Bissau to address its arrears, despite the difficult situation of the country. The Committee also welcomed the indication that another payment would be made in 2015, and that the country would consider submitting a multi-year payment plan.

121. **The Committee concluded that the failure of Guinea-Bissau to pay the minimum amount necessary to avoid the application of Article 19 was due to conditions beyond its control. It therefore recommended that Guinea-Bissau be permitted to vote until the end of the seventieth session of the General Assembly.**

C. Sao Tome and Principe

122. The Committee had before it a letter dated 13 April 2015 from the Chef de Cabinet of the Office of the President of the General Assembly addressed to the Chair of the Committee on Contributions transmitting a letter dated 10 April 2015 from the Permanent Representative of Sao Tome and Principe to the United Nations addressed to the President of the General Assembly. It also heard an oral presentation by the Permanent Representative.

123. In its written and oral presentations, Sao Tome and Principe indicated that the country's authorities were aware of their obligation to meet their financial responsibilities to the Organization and, in this regard, they had done everything possible to pay the full minimum amount necessary in order to have the right to vote. However, despite all efforts made, this had been impossible owing to the negative effects caused by permanent economic constraints, which had jeopardized the country's capacity to honour the payments. The small size of the country, its insularity and its strong dependence on external aid had been among the factors that made the economy highly vulnerable. Despite some improvements related to macroeconomic performance, Sao Tome and Principe remained one of the poorest countries in the world, as stated in different reports published by the World Bank, IMF and the economic indicators provided to the Committee by the Permanent Representative. The Government would make all necessary payments, as soon as the economic situation improved. A payment of $40,000 was being processed, and the terms of the multi-year payment plan would be reviewed.

124. The Secretariat provided the Committee with information concerning the situation in Sao Tome and Principe. The effort that the Government was making to improve its socioeconomic development was bearing some fruits, particularly in the fields of education and health. The country had also made progress towards achieving targets on child mortality and the rate of malnutrition. However, Sao Tome and Principe remained vulnerable, given the fragility of the population to external shocks, due in part to food security, health and nutrition issues, and limited access to diversified resources. The country was highly dependent on imports. The economy was almost entirely based on a single cash crop, cacao, but its annual output had decreased sharply in recent years. Food availability and market stability, especially at the peak of the rainy season, were unpredictable due to limited infrastructure for food imports. Fishing activities were also limited due to the lack of adequate resources, navigation and communication equipment. Consequently, the country suffered frequent stock shortages. The country was also prone to natural disasters, such as floods and landslides, which negatively affected crops and road access and were a threat to houses and household assets.

125. The Committee noted that the accumulated contributions due from Sao Tome and Principe amounted to $912,066 and that a minimum payment of $760,590 was required under Article 19. The most recent payment, of $44,434, from Sao Tome and Principe had been received during the course of the Committee's present session in June 2015. The Committee recalled that a payment of $51,634 had been received in May 2014. The Committee welcomed these recent regular payments, which demonstrated the renewed commitment of Sao Tome and Principe to addressing its arrears. The Committee recognized the commitment made by Sao Tome and Principe in submitting a multi-year payment plan, and welcomed the indication that it would review the plan and revise the terms as soon as possible.

126. **The Committee concluded that the failure of Sao Tome and Principe to pay the minimum amount necessary to avoid the application of Article 19 was due to conditions beyond its control. It therefore recommended that Sao Tome and Principe be permitted to vote until the end of the seventieth session of the General Assembly.**

D. Somalia

127. The Committee had before it a letter dated 14 April 2015 from the Chef de Cabinet of the Office of the President of the General Assembly addressed to the Chair of the Committee on Contributions transmitting a letter dated 13 April 2015 from the Permanent Representative of Somalia to the United Nations addressed to the President of the General Assembly. It also heard an oral presentation by the Permanent Representative.

128. In its written and oral presentations, Somalia indicated that, since the 1990s, the country had endured serious internal conflict, which had created financial crises and given rise to grave economic difficulties. While modest progress had been made, the Government continued to face mammoth challenges, such as a lack of resources sufficient for the Government to deal with the acute humanitarian and economic crises. Although there were variations in conditions among regions, Somalia remained one of the poorest countries in the world. A distressing fact was that 2.4 million Somalis, which accounted for 32 per cent of the population, needed humanitarian assistance and livelihood support as a result of the continuing conflict, drought and food insecurity. A positive sign was that the Government was working to improve its revenue collection systems through the registration of businesses, the empowerment of the Central Bank, tax awareness campaigns and the consolidation of tax collection bodies, among other measures. Nevertheless, there remained challenges with regard to strengthening the public sector institutions, as the long civil war had destroyed physical infrastructure, equipment and the institutional memory of most government agencies and ministries. The Government of Somalia would make all necessary payments as soon as possible, and the submission of a multi-year payment plan would be seriously considered once the country's situation had normalized.

129. The Secretariat provided the Committee with information concerning the situation in Somalia. The country had made progress, particularly on political and security tracks, in spite of continuing challenges. The past year had seen significant progress in Somalia's federalization process, and in 2015 there had continued to be very positive momentum towards the consolidation of peacebuilding, state-building, and the ongoing process of constitutional reform. However, the humanitarian situation in Somalia remained a source of serious concern. Despite slight improvements in food security, at the end of 2014, Somalia was still one of the largest and most complex emergencies in the world today. More than 73 per cent of the population lived below the poverty line. Internally displaced persons living in urban areas were among the most vulnerable and made up 76 per cent of those in most urgent need. The fragile humanitarian situation could be further compounded in 2015 by the closure of Somali remittance operators in several countries. Over 40 per cent of the Somali population in Somalia relied on remittances to meet their basic needs. Against this already complicated scenario, Somalia now faced a new challenge. In a reversal of the movement that had sent tens of thousands of Somalis across the Gulf

of Aden to Yemen over the past two decades, more than 10,000 persons had fled the conflict in Yemen and arrived in Somalia since late March.

130. The Committee noted that the accumulated contributions due from Somalia amounted to $1,392,030 and that a minimum payment of $1,284,988 was required under Article 19. The most recent payment from Somalia had been received in October 1989. The Committee encouraged Somalia to consider the submission of a multi-year payment plan once the country's situation had normalized.

131. **The Committee concluded that the failure of Somalia to pay the minimum amount necessary to avoid the application of Article 19 was due to conditions beyond its control. It therefore recommended that Somalia be permitted to vote until the end of the seventieth session of the General Assembly.**

E. Yemen

132. The Committee had before it a letter dated 7 May 2015 from the President of the General Assembly to the Chairman of the Committee on Contributions, transmitting a letter dated 6 May 2015 from the Permanent Representative of Yemen to the United Nations addressed to the President of the General Assembly. It also heard an oral presentation by the Permanent Representative.

133. In both its written and oral presentations, Yemen indicated that the non-payment of its Government's contributions was a result of the current deteriorating political and security situation in Yemen, brought about by the Houthis. The Government was fully committed to promoting and supporting a national dialogue which would launch the resumption of a peaceful, inclusive, orderly and Yemeni-led political transition process that would meet the legitimate demands and aspirations of the Yemeni people. The Government of Yemen was deeply involved in finding an outcome to the unrest the country was facing, bearing in mind its strong commitment to the unity, sovereignty, independence and territorial integrity of Yemen and its commitment to stand by its people. As soon as Yemen's domestic situation normalized, the Government would take all the necessary steps to settle its financial obligations with the Organization.

134. The Secretariat provided the Committee with information concerning the situation in Yemen. The growing political disputes between the Government, the Houthis, and other parties, starting in October 2013, had led to increasing armed confrontations and had further escalated in 2014 and 2015. Since the start of the current escalation in late March 2015, the humanitarian situation in the Republic of Yemen had been rapidly deteriorating. Civilian infrastructure, such as hospitals, schools and power plants, had been attacked by parties to the conflict. More than one million persons had been internally displaced, and nearly 28,000 persons had fled to nearby countries since March 2015. Over 20 million persons (almost 80 per cent of the population) now required humanitarian assistance, reflecting an increase of 28 per cent since the beginning of 2015. The country was experiencing a widespread shortage of food and fuel, due to extremely limited commercial imports. Current commercial imports were estimated at only 15 per cent and fuel imports at only 2 per cent of pre-crisis levels. Yemen was 90 per cent dependent on food imports. In some areas the price of food had more than doubled, while the price of fuel had quadrupled. Fuel was a critical commodity in Yemen, and its use was necessary to produce 100 per cent of Yemen's electricity, which hospitals and water

pumping stations depended on to provide services to the population. Some parts of the country currently had as little as one hour of electricity per day.

135. The Committee noted that the accumulated contributions due from Yemen amounted to $1,140,328 and that a minimum payment of $69,948 was required under Article 19.

136. **The Committee concluded that the failure of Yemen to pay the minimum amount necessary to avoid the application of Article 19 was due to conditions beyond its control. It therefore recommended that Yemen be permitted to vote until the end of the seventieth session of the General Assembly.**

Chapter VI
Other matters

A. Assessment of non-member States

137. The Committee recalled that, in its resolution 44/197 B, the General Assembly had endorsed the proposal by the Committee on Contributions concerning revised assessment procedures for non-member States that are full participants in some of the activities financed by the regular budget of the United Nations. These procedures involved periodic review of levels of participation by non-member States in United Nations activities in order to fix a flat annual fee percentage that was applied to a notional assessment rate, based on national income data, and to the net assessment base for the regular budget.

138. After the admission of Switzerland to membership in the United Nations, only one non-member State, the Holy See, remained subject to the procedure and the most recent review in 2003 had indicated that its flat annual fee percentage would be 30 per cent of its notional rate of assessment. In view of Switzerland's prospective admission, the Committee on Contributions requested the Secretariat to consult with the non-member State remaining on a possible simplified methodology for the assessment of non-member States. Based on those consultations, the Committee recommended that the General Assembly fix the flat annual fee percentage of the Holy See at 50 per cent and that further periodic review of the flat annual fee percentage rate be suspended. In its resolution 58/1 B, the General Assembly endorsed that recommendation.

139. Following the adoption of resolution 67/19, the Committee had decided that the same procedure applied to the Holy See should also be applied to the State of Palestine. For the 2013-2015 period, both the Holy See and the State of Palestine were assessed at a flat annual fee of 50 per cent of their notional rates of assessment as adopted in General Assembly resolution 67/238 and decision 68/548. For that period, the notional rate of assessment of the Holy See had been fixed at 0.001 per cent, and for the State of Palestine at 0.005 per cent.

140. On the basis of the available statistical data, the Committee noted that a notional rate of assessment for 2016-2018 of 0.001 per cent would apply to the Holy See, and 0.007 per cent to the State of Palestine.

141. **The Committee recommended that non-member States be called upon to contribute for the period 2016-2018 based on a flat annual fee fixed at 50 per cent, which would be applied to notional rates of assessment fixed at 0.001 per cent for the Holy See, and 0.007 per cent for the State of Palestine.**

B. Participation of intergovernmental and other entities

142. Some members noted that consideration could be given to intergovernmental organizations with observer status and the related rights and privileges. Those members noted that there were currently no assessments or fees payable in respect of observer status.

143. Other members expressed the view that this was not pertinent for the Committee because of a lack of legal mandate. They also indicated that there were

no expenses to be apportioned to such organizations and entities under Article 17 of the Charter.

C. Collection of contributions

144. The Committee, at the conclusion of its present session on 26 June 2015, noted that only one Member State, Yemen, was in arrears in the payment of its assessed contribution to the United Nations under the terms of Article 19 of the Charter and had no vote in the General Assembly. In addition, the following four Member States were in arrears in the payment of their assessed contributions under the terms of Article 19 but had been permitted to vote in the Assembly until the end of the sixty-ninth session, pursuant to General Assembly resolution 69/4: Comoros, Guinea-Bissau, Sao Tome and Principe and Somalia. **The Committee decided to authorize its Chairman to issue an addendum to the present report, if necessary.**

145. The Committee also noted that, as at 31 May 2015, a total of over $3.5 billion was owed to the Organization for the regular budget, peacekeeping operations, the international tribunals and the capital master plan. That amount reflected an increase compared with the amount of $2.6 billion outstanding as at 31 May 2014.

D. Payment of contributions in currencies other than the United States dollar

146. Under the provisions of paragraph 16 (a) of its resolution 67/238, the General Assembly authorized the Secretary-General to accept, at his discretion and after consultation with the Chairman of the Committee on Contributions, a portion of the contributions of Member States for the calendar years 2013, 2014 and 2015 in currencies other than the United States dollar.

147. The Committee noted that, in 2014, the Secretary-General had accepted as contributions to the regular budget the equivalent of $3,190,011 from Cyprus, Ethiopia, Morocco and the Sudan in non-United States dollar currencies acceptable to the Organization.

E. Organization of the Committee’s work

148. The Committee wished to record its appreciation for the substantive support for its work performed by the secretariat of the Committee and the Statistics Division. The Committee also expressed its appreciation for the substantive support provided by the Department of Political Affairs, the Office for the Coordination of Humanitarian Affairs and the United Nations Development Programme in its consideration of requests for exemptions under Article 19.

F. Working methods of the Committee

149. The Committee carried out a review of its working methods, during which members expressed general satisfaction with the working methods and procedures currently in place. The Committee decided to continue to explore ways in which to improve access to information and documentation, including the online availability

of information for Member States on the outcome of its work. The Committee emphasized the importance of ensuring that its secretariat and the Statistics Division are maintained at the capacities required to support the Committee in carrying out its mandates.

G. Date of the next session

150. **The Committee decided to hold its seventy-sixth session in New York from 6 to 24 June 2016.**

Annex I

Summary of the evolution of the elements in the methodology used for the preparation of the United Nations scale of assessments

Scale of assessments	*Statistical base period*	*Low per capita income allowance*		*Ceiling (percentage)*	*Floor (percentage)*	*No increase for the least developed countries*	*Debt relief*	*Scheme of limits*
		Threshold definition (United States dollars)	*Gradient (percentage)*					
1946-1947	1938-1940	Individual allowances made on the basis of per capita income levels		39.89	0.04			
1948	1945, 1946 or 1947 single year statistics	1 000	40	39.89	0.04			
1949	1945, 1946 or 1947 single year statistics	1 000	40	39.89	0.04			
1950 (same as 1949 except for minor adjustment)	1945, 1946 or 1947 single year statistics	1 000	40	39.79	0.04			
1951	1945, 1946 or 1947 single year statistics	1 000	40	38.92	0.04			
1952	1945, 1946 or 1947 single year statistics	1 000	40	36.90	0.04			
1953	Average of 1950-1951	1 000	50	35.12	0.04			
1954	Average of 1950-1952	1 000	50	33.33	0.04			
1955	Average of 1951-1953	1 000	50	33.33	0.04			
1956-1957[a]	Average of 1952-1954	1 000	50	33.33	0.04			
1958	Average of 1952-1954	1 000	50	32.51	0.04			
1959-1961	Average of 1955-1957	1 000	50	32.51	0.04			
1962-1964	Average of 1957-1959	1 000	50	32.02	0.04			
1965-1967	Average of 1960-1962	1 000	50	31.91	0.04			
1968-1970	Average of 1963-1965	1 000	50	31.57	0.04			
1971-1973	Average of 1966-1968	1 000	50	31.52	0.04			
1974-1976	Average of 1969-1971	1 500	60	25.00	0.02			
1977[a]	Average of 1972-1974	1 800	70	25.00	0.02			
1978-1979[b]	Average of 1969-1975	1 800	70	25.00	0.01			
1980-1982	Average of 1971-1977	1 800	75	25.00	0.01			
1983-1985	Average of 1971-1980	2 100	85	25.00	0.01	X		
1986-1988	Average of 1974-1983	2 200	85	25.00	0.01	X	X	X
1989-1991	Average of 1977-1986	2 200	85	25.00	0.01	X	X	X
1992-1994	Average of 1980-1989	2 600	85	25.00	0.01	X	X	X

Scale of assessments	*Statistical base period*	*Low per capita income allowance* *Threshold definition (United States dollars)*	*Gradient (percentage)*	*Ceiling (percentage)*	*Floor (percentage)*	*No increase for the least developed countries*	*Debt relief*	*Scheme of limits*
1995-1997	Average of results of machine scales using base periods 1985-1992 and 1986-1992	World average (3 055 and 3 198)	85	25.00	0.01	X	X	50 per cent phase-out
1998-2000[c]	Average of 1990-1995	World average (4 318)	80	25.000	0.001	[d]	X[e]	Full phase-out[g]
2001-2003	Average of results of machine scales using base periods 1996-1998 and 1993-1998	World average (4 957 and 4 797)	80	22.000	0.001	[d]	X[f]	
2004-2006	Average of results of machine scales using base periods 1999-2001 and 1996-2001	World average (5 094 and 5 099)	80	22.000	0.001	[d]	X[f]	
2007-2009	Average of results of machine scales using base periods 2002-2004 and 1999-2004	World average (5 849 and 5 518)	80	22.000	0.001	[d]	X[f]	
2010-2012	Average of results of machine scales using base periods 2005-2007 and 2002-2007	World average (7 530 and 6 708)	80	22.000	0.001	[d]	X[f]	
2013-2015	Average of results of machine scales using base periods 2008-2010 and 2005-2010	World average (8 956 and 8 338)	80	22.000	0.001	[d]	X[f]	

[a] A ceiling on per capita assessments, set at the level of the per capita assessment of the Member State with the highest assessment, was applied to scales of assessment between 1956 and 1976. On the recommendation of the Committee on Contributions, the ceiling was abolished in 1974 by the General Assembly in its resolution 3228 (XXIX).

[b] Prior to 1979, the low per capita adjustment was distributed pro rata to all Member States, including those below the low per capita income adjustment threshold. Since 1979, the adjustment has been redistributed only to Member States that are above the threshold.

[c] Income measure changed from national income to gross national product.

[d] Not a specific part of the methodology, but since the least developed countries reduction of the floor to 0.001 per cent, there may be some increases in the rates of assessment of the least developed countries, but subject to the least developed countries ceiling of 0.010 per cent.

[e] Calculated using debt-flow data for 1998 and debt-stock data for 1999-2000.

[f] Calculated using the debt-stock method.

[g] Subject to a limitation of 15 per cent on the allocation of additional points to developing countries benefiting from the application of the scheme of limits.

Annex II

Outline of the methodology used for the preparation of the United Nations scale of assessments for the period 2013-2015

1. The current scale of assessments was based on the arithmetic average of results obtained using national income data for base periods of three and six years for the periods 2008-2010 and 2005-2010. The methodology used in the preparation of each set of results took as its starting point the gross national income (GNI) of the States Members of the United Nations during the respective base periods as a first approximation to the capacity to pay, and applied conversion factors, relief measures and limits to the scale in order to arrive to the final scale.

2. Information on GNI was provided by the Statistics Division of the Department of Economic and Social Affairs and was based on data provided in national currencies by Member States in response to the annual national accounts questionnaire. Since figures had to be provided for all Member States for all years of the possible statistical periods, when data were not available from the Member States the Statistics Division prepared estimates using other available sources, including the regional commissions of the United Nations, other regional organizations, the World Bank and the International Monetary Fund (IMF).

3. The GNI data for each year of the base periods were then converted to a common currency, the United States dollar, in most cases using market exchange rates. For this purpose, market exchange rates were taken to be the annual average exchange rates between the national currencies and the United States dollar as published in the IMF *International Financial Statistics*. As used by IMF, exchange rates are classified into three broad categories, reflecting the role of the authorities in determining the rates and/or the multiplicity of the exchange rates of the Member States and include the following:

(a) Market rates, determined largely by market forces;

(b) Official rates, determined by Government authorities;

(c) Principal rates, for countries maintaining multiple exchange-rate arrangements.

For the purposes of preparing the scale of assessments, the above-mentioned three categories were referred to as market exchange rates (MERs). For States that were not members of IMF, where MERs were not available, United Nations operational rates of exchange were used.

4. As part of its review process, the Committee on Contributions used systematic criteria (see annex III) to consider whether MERs resulted in excessive fluctuations or distortions in the income of particular Member States, for possible replacement with price-adjusted rates of exchange (PAREs) or other appropriate conversion rates. The PARE methodology was developed as a means of adjusting the conversion rates into United States dollars taking into account the relative price changes in the economies of the respective Member States and the United States, which is reflected in the MER valuation index (MVI). The MVIs of the Member States are considered relative to the respective value of the entire membership of the United Nations and in that way take into account the relative currency movement of all Member States relative to the United States dollar. PAREs are derived by

adjusting the MER with the ratio of the MVI of the entire membership of the Organization divided by the MVI of the Member State, limited to a range of 20 per cent above or below the MVI of the entire membership.

5. An average of the annual GNI figures in United States dollars for each base period was then aggregated with the corresponding figures for all Member States as the first step in the machine scales used for the scale of assessments for the period 2013-2015.

Summary of step 1

Annual GNI figures in national currency were converted to United States dollars using the annual average conversion rate (MER or other rate selected by the Committee). The average of these figures was calculated for each base period (three and six years). Thus, where the length of the base period is six years, the average GNI is:

$$\frac{1}{6}\left(\frac{\text{GNI}_{year_1}}{\text{Conversion rate}_{year_1}}+\cdots+\frac{\text{GNI}_{year_6}}{\text{Conversion rate}_{year_6}}\right)$$

These average GNI figures were summed and used to calculate shares of GNI of Member States in the average GNI of the entire membership.

A similar exercise was carried out for the three-year base period.

6. The next step in the scale methodology was the application of the debt-burden adjustment in each machine scale. In its resolution 55/5 B, the General Assembly decided to base this adjustment on the approach employed in the scale of assessments for the period 1995-1997. Under this approach, the debt-burden adjustment is the average of 12.5 per cent of total external debt for each year of the period (what has become known as the debt-stock method), based on an assumed repayment of external debt within eight years. Data for this adjustment came from the World Bank International Debt Statistics database, which included Member States that are members of and borrowers from the World Bank and have per capita GNI below a given threshold. In 2011 the threshold set by the World Bank was to $12,275 (using the World Bank Atlas conversion rates). The amount of the debt-burden adjustment was deducted from the GNI of those countries affected. The debt-burden adjustment was distributed to all Member States through the indirect redistribution of points, namely new shares of debt-adjusted GNI were calculated.

Summary of step 2

The debt-burden adjustment (DBA) for each base period was deducted from GNI to derive debt-adjusted GNI (GNI_{da}). This involved deducting an average of 12.5 per cent of the total debt stock for each year of the base period. Thus:

Average GNI - DBA = GNI_{da}

Total GNI_{da} = total GNI - total DBA

These figures were used to calculate new shares of GNI_{da}.

7. The next step was the application of the low per capita income adjustment in each machine scale. This involved the calculation of the average per capita GNI during each of the base periods for the membership as a whole and the average per

capita GNI_{da} for each Member State for each base period. The overall average figures for the current scale were $8,956 for the three-year base period and $8,338 for the six-year base period, and these were fixed as the starting points, or thresholds, for the respective adjustments. The share in GNI_{da} of each Member State whose average per capita GNI_{da} was below the threshold was reduced by 80 per cent of the percentage by which its average per capita GNI_{da} was below the threshold.

8. For each machine scale, the total low per capita income adjustment was reallocated to those Member States above the threshold, other than the Member State affected by the maximum assessment rate or ceiling, in proportion to their relative shares of the total GNI_{da} of that group. For illustrative purposes, a track 2 calculation was undertaken in which the ceiling Member State was not excluded from the allocation of the adjustment. This permitted the machine scales considered by the Committee to indicate what the relative assessment rates of Member States would be if the ceiling was not applied.

Summary of step 3

The average per capita GNI for the entire membership for each base period was calculated. This was used as the threshold for application of the low per capita income adjustment. Thus the average per capita GNI for the six-year base period is:

$$\frac{\left(\text{Total GNI}_{year_1}+\cdots+\text{Total GNI}_{year_6}\right)}{\left(\text{Total population}_{year_1}+\cdots+\text{Total population}_{year_6}\right)}$$

A similar exercise was carried out for the three-year base period.

Summary of step 4

The average per capita GNI_{da} for each Member State for each base period was calculated in the same manner as in step 3, using GNI_{da}. Thus the average per capita GNI_{da} for the six-base period is:

$$\frac{\left(\text{GNI}_{da,\ year_1}+\cdots+\text{GNI}_{da,\ year_6}\right)}{\left(\text{population}_{year_1}+\cdots+\text{population}_{year_6}\right)}$$

A similar exercise was carried out for the three-year base period.

Summary of step 5

In each machine scale, the low per capita income adjustment was applied to those Member States whose average per capita GNI_{da} was lower than the average per capita GNI (threshold). This adjustment reduced the affected Member State's share of GNI_{da} by the percentage that its average per capita GNI_{da} was below the threshold multiplied by the gradient (80 per cent).

Example: If the average per capita GNI is $5,000 and a Member State's per capita GNI_{da} is $1,000, and the gradient is 80 per cent, then the percentage by which the GNI_{da} share would be reduced is:

[1 - (1000/5000)] x 0.80 = 64 per cent.

Summary of step 6

In each machine scale, the total low per capita income adjustment was reallocated pro rata to Member States the average per capita GNI_{da} of which was above the threshold. In order to illustrate the outcomes with and without a ceiling scale rate, the following two alternative tracks were applied to this and subsequent steps:

Track 1

The total of the low per capita income adjustments was proportionately reallocated to all Member States the average per capita GNI_{da} of which was above the threshold, except the ceiling Member State. Since the ceiling Member State would not ultimately share in the reallocation of points arising from the low per capita income adjustment, including it in the reallocation would have the effect of having the beneficiaries of the adjustment share a part of its cost. This would occur when the points added for the ceiling Member State were reallocated pro rata to all other Member States as part of the reallocation of points arising from application of the ceiling.

Track 2

The total of the low per capita income adjustments was proportionately reallocated to all Member States the average per capita GNI_{da} of which was above the threshold, including the ceiling Member State. This yielded, for illustrative purposes, scale figures that would have applied if there had not been a ceiling rate of assessment. In machine scales, the results of track 2 calculations appear in the "low per capita income", "floor" and "least developed countries adjustment" steps.

9. Following these adjustments, three sets of limits were applied to each machine scale. Those Member States whose adjusted share was less than the minimum level, or floor, of 0.001 per cent were brought up to that level. Corresponding reductions were applied pro rata to the shares of other Member States, except, under track 1, the ceiling Member State.

Summary of step 7

The minimum assessment rate, or floor (currently 0.001 per cent), was applied to those Member States with a rate at this stage that is below the floor. Corresponding reductions were then applied pro rata to other Member States, except, under track 1, the ceiling Member State.

10. A maximum assessment rate of 0.01 per cent was then applied for each machine scale to those Member States on the list of the least developed countries. Increases corresponding to this least developed countries ceiling were then applied pro rata to other Member States, except those affected by the floor, and under track 1, the ceiling Member State.

Summary of step 8

Those least developed countries with a rate that at this point exceeded the least developed countries ceiling (0.01 per cent) had their rate reduced to 0.01 per cent. Corresponding increases were applied pro rata to other Member States, except those affected by the floor and, under track 1, the ceiling Member State.

11. A maximum assessment rate, or ceiling, of 22 per cent was then applied to each machine scale. Increases corresponding to the resulting reduction for the ceiling Member State were then applied pro rata to other Member States. As indicated above, those increases were calculated in accordance with track 1, that is, they reflected a distribution of points from the ceiling Member State that did not include any points arising from the application of the low per capita income adjustment, floor adjustment and the adjustment for the least developed countries ceiling.

Summary of step 9

The maximum assessment rate, or ceiling, of 22 per cent was then applied. Corresponding increases were then applied pro rata to other Member States, except for those affected by the floor and the least developed countries ceiling, using the track 1 approach from step 6 above.

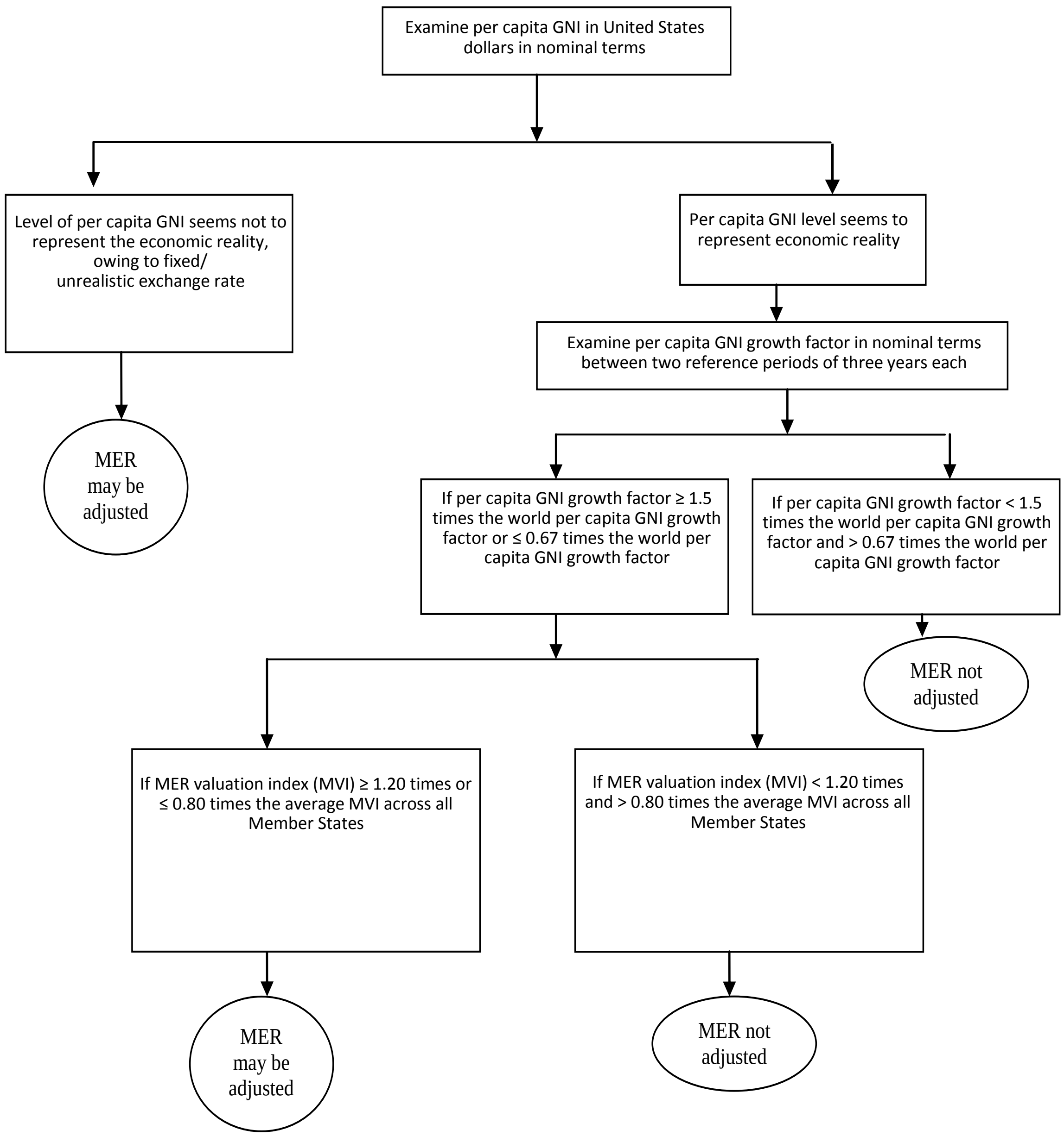
12. An arithmetic average of the final scale figures was then calculated for each Member State, using base periods of three and six years.

Summary of step 10

The results of the two machine scales, using base periods of three and six years (2008-2010 and 2005-2010), were added together and divided by two.

Annex III

Systematic criteria to identify Member States for which market exchange rates may be reviewed for possible replacement



Abbreviations: GNI, gross national income; MER, market exchange rate.

Annex IV

Explanation of exchange rates used in the scale methodology

1. As a general rule, the exchange rates used for the conversion of national currencies to United States dollars are annual averages of exchange rates as communicated to the International Monetary Fund (IMF) by the monetary authority of each Member State. These rates are published in the IMF publication *International Financial Statistics* (available at www.elibrary.imf.org/view/IMF041/21064-9781484364772/21064-9781484364772/21064-9781484364772.xml?rskey=PHpu2E&result=1). Exchange rates in *International Financial Statistics* are classified into three broad categories, reflecting the role of the authorities in determining the rates and/or the multiplicity of the exchange rates in a country. The three categories are: the market rate, describing an exchange rate determined largely by market forces; the official rate, describing an exchange rate determined by the authorities — sometimes in a flexible manner; and the principal, secondary, or tertiary rate, for countries maintaining multiple exchange arrangements.

2. Official exchange rates include not only rates that have officially been determined and/or enforced; by definition it also refers to any reference or indicative exchange rate that is computed and/or published by the central bank. The calculation of such exchange rates is often based on market exchange rates, such as exchange rates used in interbank market transactions or in a combination of interbank and bank-client transactions in a specified observation period. The published exchange rate is used as a guideline for market participants or for accounting and customs valuation purposes, in exchange transactions with the government, and sometimes mandatorily in specific exchange transactions (Annual Report on Exchange Arrangements and Exchange Restrictions 2014, p. 19 www.imf.org/external/pubs/nft/2014/areaers/ar2014.pdf).

3. As used by IMF, the term "market exchange rate" in the scale methodology could refer to one of the three types of annual average rates:

(a) Market rates, determined largely by market forces;

(b) Official rates determined by government authorities;

(c) Principal rates, for countries maintaining multiple exchange rate regimes.

4. For non-members of IMF, there are no market exchange rates available and the rates used are average annual United Nations operational rates of exchange. These rates are established primarily for accounting purposes and applied to all official transactions of the United Nations with respect to those currencies. The rates may take the form of official, commercial or tourist rates of exchange.

Annex V

Annual changes over the scale period 2013-2015

Parameters

Income measure	Gross national income
Statistical base period	Average of three and six-year base period
Conversion rates	Market exchange rate (except United Nations operational rates of exchange for Myanmar and Syrian Arab Republic)
Debt-burden adjustment	
Debt measure	Total external debt stock
Low per capita income adjustment	
Threshold	Average per capita gross national income
Gradient	Single gradient (80 per cent)
Eligibility	Countries below threshold
Redistribution	Countries above threshold
Floor rate (per cent)	0.001 per cent
Maximum rate for least developed countries (per cent)	0.01 per cent
Ceiling rate (per cent)	22 per cent

Note: Data available as at June 2015.

	2012 update (2013-2015 scale)			*2013 update*		*2014 update*		*2015 update (2016-2018 scale)*		
Base periods	*2008-2010 (3-year base period) and 2005-2010 (6-year base period)*			*2009-2011 (3-year base period) and 2006-2011 (6-year base period)*		*2010-2012 (3-year base period) and 2007-2012 (6-year base period)*		*2011-2013 (3-year base period) and 2008-2013 (6-year base period)*		
Thresholds	*$9,187 (3-year base period) and $8,556 (6-year base period)*			*$9,545 (3-year base period) and $9,079 (6-year base period)*		*$10,123 (3-year base period) and $9,527 (6-year base period)*		*$10,511 (3-year base period) and $9,861 (6-year base period)*		
	2013-2015 adopted scale	*2012 update scale*	*Percentage difference to 2013-2015 adopted scale*	*2013 update scale*	*Percentage difference to 2012 update scale*	*2014 update scale*	*Percentage difference to 2013 update scale*	*2015 update scale*	*Percentage difference to 2014 update scale*	*Percentage difference to 2013-2015 adopted scale*
Member State	*(1)*	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*
1. Afghanistan[a]	0.005	0.005	0.0	0.005	0.0	0.006	20.0	0.006	0.0	20.0
2. Albania	0.010	0.010	0.0	0.009	-10.0	0.009	0.0	0.008	-11.1	-20.0
3. Algeria	0.137	0.141	2.9	0.145	2.8	0.156	7.6	0.161	3.2	17.5
4. Andorra	0.008	0.008	0.0	0.007	-12.5	0.006	-14.3	0.006	0.0	-25.0
5. Angola[a]	0.010	0.010	0.0	0.010	0.0	0.010	0.0	0.010	0.0	0.0

	2012 update (2013-2015 scale)			2013 update		2014 update		2015 update (2016-2018 scale)		
Base periods	2008-2010 (3-year base period) and 2005-2010 (6-year base period)			2009-2011 (3-year base period) and 2006-2011 (6-year base period)		2010-2012 (3-year base period) and 2007-2012 (6-year base period)		2011-2013 (3-year base period) and 2008-2013 (6-year base period)		
Thresholds	$9,187 (3-year base period) and $8,556 (6-year base period)			$9,545 (3-year base period) and $9,079 (6-year base period)		$10,123 (3-year base period) and $9,527 (6-year base period)		$10,511 (3-year base period) and $9,861 (6-year base period)		
	2013-2015 adopted scale	2012 update scale	Percentage difference to 2013-2015 adopted scale	2013 update scale	Percentage difference to 2012 update scale	2014 update scale	Percentage difference to 2013 update scale	2015 update scale	Percentage difference to 2014 update scale	Percentage difference to 2013-2015 adopted scale
Member State	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
6. Antigua and Barbuda	0.002	0.002	0.0	0.002	0.0	0.002	0.0	0.002	0.0	0.0
7. Argentina	0.432	0.668	54.6	0.791	18.4	0.850	7.5	0.892	4.9	106.5
8. Armenia	0.007	0.007	0.0	0.007	0.0	0.007	0.0	0.006	-14.3	-14.3
9. Australia	2.074	2.030	-2.1	2.160	6.4	2.285	5.8	2.337	2.3	12.7
10. Austria	0.798	0.812	1.8	0.777	-4.3	0.738	-5.0	0.720	-2.4	-9.8
11. Azerbaijan	0.040	0.038	-5.0	0.046	21.1	0.053	15.2	0.060	13.2	50.0
12. Bahamas	0.017	0.016	-5.9	0.015	-6.3	0.014	-6.7	0.014	0.0	-17.6
13. Bahrain	0.039	0.045	15.4	0.044	-2.2	0.044	0.0	0.044	0.0	12.8
14. Bangladesh[a]	0.010	0.010	0.0	0.010	0.0	0.010	0.0	0.010	0.0	0.0
15. Barbados	0.008	0.009	12.5	0.008	-11.1	0.008	0.0	0.007	-12.5	-12.5
16. Belarus	0.056	0.053	-5.4	0.051	-3.8	0.052	2.0	0.056	7.7	0.0
17. Belgium	0.998	1.002	0.4	0.961	-4.1	0.914	-4.9	0.885	-3.2	-11.3
18. Belize	0.001	0.001	0.0	0.001	0.0	0.001	0.0	0.001	0.0	0.0
19. Benin[a]	0.003	0.003	0.0	0.003	0.0	0.003	0.0	0.003	0.0	0.0
20. Bhutan[a]	0.001	0.001	0.0	0.001	0.0	0.001	0.0	0.001	0.0	0.0
21. Bolivia (Plurinational State of)	0.009	0.009	0.0	0.010	11.1	0.011	10.0	0.012	9.1	33.3
22. Bosnia and Herzegovina	0.017	0.016	-5.9	0.015	-6.3	0.013	-13.3	0.013	0.0	-23.5
23. Botswana	0.017	0.012	-29.4	0.014	16.7	0.014	0.0	0.014	0.0	-17.6
24. Brazil	2.934	2.945	0.4	3.367	14.3	3.813	13.2	3.823	0.3	30.3
25. Brunei Darussalam	0.026	0.028	7.7	0.028	0.0	0.029	3.6	0.029	0.0	11.5
26. Bulgaria	0.047	0.045	-4.3	0.046	2.2	0.044	-4.3	0.045	2.3	-4.3
27. Burkina Faso[a]	0.003	0.003	0.0	0.003	0.0	0.003	0.0	0.004	33.3	33.3
28. Burundi[a]	0.001	0.001	0.0	0.001	0.0	0.001	0.0	0.001	0.0	0.0
29. Cabo Verde	0.001	0.001	0.0	0.001	0.0	0.001	0.0	0.001	0.0	0.0

	2012 update (2013-2015 scale)			2013 update		2014 update		2015 update (2016-2018 scale)		
Base periods	2008-2010 (3-year base period) and 2005-2010 (6-year base period)			2009-2011 (3-year base period) and 2006-2011 (6-year base period)		2010-2012 (3-year base period) and 2007-2012 (6-year base period)		2011-2013 (3-year base period) and 2008-2013 (6-year base period)		
Thresholds	$9,187 (3-year base period) and $8,556 (6-year base period)			$9,545 (3-year base period) and $9,079 (6-year base period)		$10,123 (3-year base period) and $9,527 (6-year base period)		$10,511 (3-year base period) and $9,861 (6-year base period)		
	2013-2015 adopted scale	*2012 update scale*	*Percentage difference to 2013-2015 adopted scale*	*2013 update scale*	*Percentage difference to 2012 update scale*	*2014 update scale*	*Percentage difference to 2013 update scale*	*2015 update scale*	*Percentage difference to 2014 update scale*	*Percentage difference to 2013-2015 adopted scale*
Member State	*(1)*	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*
30. Cambodia[a]	0.004	0.004	0.0	0.004	0.0	0.004	0.0	0.004	0.0	0.0
31. Cameroon	0.012	0.011	-8.3	0.011	0.0	0.010	-9.1	0.010	0.0	-16.7
32. Canada	2.984	2.975	-0.3	2.948	-0.9	2.943	-0.2	2.921	-0.7	-2.1
33. Central African Republic[a]	0.001	0.001	0.0	0.001	0.0	0.001	0.0	0.001	0.0	0.0
34. Chad[a]	0.002	0.004	100.0	0.004	0.0	0.004	0.0	0.005	25.0	150.0
35. Chile	0.334	0.344	3.0	0.364	5.8	0.383	5.2	0.399	4.2	19.5
36. China	5.148	4.922	-4.4	5.799	17.8	6.766	16.7	7.921	17.1	53.9
37. Colombia	0.259	0.244	-5.8	0.267	9.4	0.299	12.0	0.322	7.7	24.3
38. Comoros[a]	0.001	0.001	0.0	0.001	0.0	0.001	0.0	0.001	0.0	0.0
39. Congo	0.005	0.005	0.0	0.005	0.0	0.006	20.0	0.006	0.0	20.0
40. Costa Rica	0.038	0.036	-5.3	0.039	8.3	0.044	12.8	0.047	6.8	23.7
41. Côte d'Ivoire	0.011	0.010	-9.1	0.010	0.0	0.009	-10.0	0.009	0.0	-18.2
42. Croatia	0.126	0.122	-3.2	0.114	-6.6	0.105	-7.9	0.099	-5.7	-21.4
43. Cuba	0.069	0.065	-5.8	0.065	0.0	0.064	-1.5	0.065	1.6	-5.8
44. Cyprus	0.047	0.049	4.3	0.048	-2.0	0.045	-6.3	0.043	-4.4	-8.5
45. Czech Republic	0.386	0.393	1.8	0.376	-4.3	0.356	-5.3	0.344	-3.4	-10.9
46. Democratic People's Republic of Korea	0.006	0.006	0.0	0.006	0.0	0.006	0.0	0.005	-16.7	-16.7
47. Democratic Republic of the Congo[a]	0.003	0.006	100.0	0.007	16.7	0.007	0.0	0.008	14.3	166.7
48. Denmark	0.675	0.672	-0.4	0.638	-5.1	0.602	-5.6	0.584	-3.0	-13.5
49. Djibouti[a]	0.001	0.001	0.0	0.001	0.0	0.001	0.0	0.001	0.0	0.0
50. Dominica	0.001	0.001	0.0	0.001	0.0	0.001	0.0	0.001	0.0	0.0
51. Dominican Republic	0.045	0.046	2.2	0.046	0.0	0.046	0.0	0.046	0.0	2.2
52. Ecuador	0.044	0.054	22.7	0.057	5.6	0.061	7.0	0.067	9.8	52.3

	2012 update (2013-2015 scale)			2013 update		2014 update		2015 update (2016-2018 scale)		
Base periods	2008-2010 (3-year base period) and 2005-2010 (6-year base period)			2009-2011 (3-year base period) and 2006-2011 (6-year base period)		2010-2012 (3-year base period) and 2007-2012 (6-year base period)		2011-2013 (3-year base period) and 2008-2013 (6-year base period)		
Thresholds	$9,187 (3-year base period) and $8,556 (6-year base period)			$9,545 (3-year base period) and $9,079 (6-year base period)		$10,123 (3-year base period) and $9,527 (6-year base period)		$10,511 (3-year base period) and $9,861 (6-year base period)		
	2013-2015 adopted scale	2012 update scale	Percentage difference to 2013-2015 adopted scale	2013 update scale	Percentage difference to 2012 update scale	2014 update scale	Percentage difference to 2013 update scale	2015 update scale	Percentage difference to 2014 update scale	Percentage difference to 2013-2015 adopted scale
Member State	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
53. Egypt	0.134	0.128	-4.5	0.139	8.6	0.147	5.8	0.152	3.4	13.4
54. El Salvador	0.016	0.015	-6.3	0.015	0.0	0.014	-6.7	0.014	0.0	-12.5
55. Equatorial Guinea[a]	0.010	0.010	0.0	0.010	0.0	0.010	0.0	0.010	0.0	0.0
56. Eritrea[a]	0.001	0.001	0.0	0.001	0.0	0.001	0.0	0.001	0.0	0.0
57. Estonia	0.040	0.040	0.0	0.038	-5.0	0.037	-2.6	0.038	2.7	-5.0
58. Ethiopia[a]	0.010	0.010	0.0	0.010	0.0	0.010	0.0	0.010	0.0	0.0
59. Fiji	0.003	0.003	0.0	0.003	0.0	0.003	0.0	0.003	0.0	0.0
60. Finland	0.519	0.527	1.5	0.501	-4.9	0.472	-5.8	0.456	-3.4	-12.1
61. France	5.593	5.639	0.8	5.358	-5.0	5.029	-6.1	4.859	-3.4	-13.1
62. Gabon	0.020	0.017	-15.0	0.016	-5.9	0.017	6.3	0.017	0.0	-15.0
63. Gambia[a]	0.001	0.001	0.0	0.001	0.0	0.001	0.0	0.001	0.0	0.0
64. Georgia	0.007	0.007	0.0	0.007	0.0	0.007	0.0	0.008	14.3	14.3
65. Germany	7.141	7.218	1.1	6.913	-4.2	6.548	-5.3	6.389	-2.4	-10.5
66. Ghana	0.014	0.013	-7.1	0.014	7.7	0.015	7.1	0.016	6.7	14.3
67. Greece	0.638	0.640	0.3	0.583	-8.9	0.519	-11.0	0.471	-9.2	-26.2
68. Grenada	0.001	0.001	0.0	0.001	0.0	0.001	0.0	0.001	0.0	0.0
69. Guatemala	0.027	0.026	-3.7	0.026	0.0	0.027	3.8	0.028	3.7	3.7
70. Guinea[a]	0.001	0.002	100.0	0.002	0.0	0.002	0.0	0.002	0.0	100.0
71. Guinea-Bissau[a]	0.001	0.001	0.0	0.001	0.0	0.001	0.0	0.001	0.0	0.0
72. Guyana	0.001	0.001	0.0	0.001	0.0	0.001	0.0	0.002	100.0	100.0
73. Haiti[a]	0.003	0.003	0.0	0.003	0.0	0.003	0.0	0.003	0.0	0.0
74. Honduras	0.008	0.008	0.0	0.008	0.0	0.008	0.0	0.008	0.0	0.0
75. Hungary	0.266	0.212	-20.3	0.195	-8.0	0.168	-13.8	0.161	-4.2	-39.5
76. Iceland	0.027	0.028	3.7	0.025	-10.7	0.023	-8.0	0.023	0.0	-14.8
77. India	0.666	0.639	-4.1	0.700	9.5	0.730	4.3	0.737	1.0	10.7

	2012 update (2013-2015 scale)			2013 update		2014 update		2015 update (2016-2018 scale)		
Base periods	2008-2010 (3-year base period) and 2005-2010 (6-year base period)			2009-2011 (3-year base period) and 2006-2011 (6-year base period)		2010-2012 (3-year base period) and 2007-2012 (6-year base period)		2011-2013 (3-year base period) and 2008-2013 (6-year base period)		
Thresholds	$9,187 (3-year base period) and $8,556 (6-year base period)			$9,545 (3-year base period) and $9,079 (6-year base period)		$10,123 (3-year base period) and $9,527 (6-year base period)		$10,511 (3-year base period) and $9,861 (6-year base period)		
	2013-2015 adopted scale	2012 update scale	Percentage difference to 2013-2015 adopted scale	2013 update scale	Percentage difference to 2012 update scale	2014 update scale	Percentage difference to 2013 update scale	2015 update scale	Percentage difference to 2014 update scale	Percentage difference to 2013-2015 adopted scale
Member State	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
78. Indonesia	0.346	0.364	5.2	0.432	18.7	0.482	11.6	0.504	4.6	45.7
79. Iran (Islamic Republic of)	0.356	0.356	0.0	0.421	18.3	0.469	11.4	0.471	0.4	32.3
80. Iraq	0.068	0.072	5.9	0.084	16.7	0.106	26.2	0.129	21.7	89.7
81. Ireland	0.418	0.426	1.9	0.386	-9.4	0.352	-8.8	0.335	-4.8	-19.9
82. Israel	0.396	0.411	3.8	0.417	1.5	0.417	0.0	0.430	3.1	8.6
83. Italy	4.448	4.503	1.2	4.239	-5.9	3.931	-7.3	3.748	-4.7	-15.7
84. Jamaica	0.011	0.010	-9.1	0.010	0.0	0.010	0.0	0.009	-10.0	-18.2
85. Japan	10.833	10.570	-2.4	10.433	-1.3	10.221	-2.0	9.680	-5.3	-10.6
86. Jordan	0.022	0.018	-18.2	0.018	0.0	0.019	5.6	0.020	5.3	-9.1
87. Kazakhstan	0.121	0.116	-4.1	0.136	17.2	0.161	18.4	0.191	18.6	57.9
88. Kenya	0.013	0.016	23.1	0.016	0.0	0.017	6.3	0.018	5.9	38.5
89. Kiribati[a]	0.001	0.001	0.0	0.001	0.0	0.001	0.0	0.001	0.0	0.0
90. Kuwait	0.273	0.262	-4.0	0.259	-1.1	0.271	4.6	0.285	5.2	4.4
91. Kyrgyzstan	0.002	0.002	0.0	0.002	0.0	0.002	0.0	0.002	0.0	0.0
92. Lao People’s Democratic Republic[a]	0.002	0.002	0.0	0.002	0.0	0.003	50.0	0.003	0.0	50.0
93. Latvia	0.047	0.057	21.3	0.053	-7.0	0.051	-3.8	0.050	-2.0	6.4
94. Lebanon	0.042	0.040	-4.8	0.043	7.5	0.045	4.7	0.046	2.2	9.5
95. Lesotho[a]	0.001	0.001	0.0	0.001	0.0	0.001	0.0	0.001	0.0	0.0
96. Liberia[a]	0.001	0.001	0.0	0.001	0.0	0.001	0.0	0.001	0.0	0.0
97. Libya	0.142	0.155	9.2	0.127	-18.1	0.132	3.9	0.125	-5.3	-12.0
98. Liechtenstein	0.009	0.008	-11.1	0.008	0.0	0.008	0.0	0.007	-12.5	-22.2
99. Lithuania	0.073	0.079	8.2	0.075	-5.1	0.072	-4.0	0.072	0.0	-1.4
100. Luxembourg	0.081	0.075	-7.4	0.070	-6.7	0.067	-4.3	0.064	-4.5	-21.0
101. Madagascar[a]	0.003	0.003	0.0	0.003	0.0	0.003	0.0	0.003	0.0	0.0

	2012 update (2013-2015 scale)			2013 update		2014 update		2015 update (2016-2018 scale)		
Base periods	2008-2010 (3-year base period) and 2005-2010 (6-year base period)			2009-2011 (3-year base period) and 2006-2011 (6-year base period)		2010-2012 (3-year base period) and 2007-2012 (6-year base period)		2011-2013 (3-year base period) and 2008-2013 (6-year base period)		
Thresholds	$9,187 (3-year base period) and $8,556 (6-year base period)			$9,545 (3-year base period) and $9,079 (6-year base period)		$10,123 (3-year base period) and $9,527 (6-year base period)		$10,511 (3-year base period) and $9,861 (6-year base period)		
	2013-2015 adopted scale	2012 update scale	Percentage difference to 2013-2015 adopted scale	2013 update scale	Percentage difference to 2012 update scale	2014 update scale	Percentage difference to 2013 update scale	2015 update scale	Percentage difference to 2014 update scale	Percentage difference to 2013-2015 adopted scale
Member State	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
102. Malawi[a]	0.002	0.002	0.0	0.002	0.0	0.002	0.0	0.002	0.0	0.0
103. Malaysia	0.281	0.277	-1.4	0.293	5.8	0.312	6.5	0.322	3.2	14.6
104. Maldives	0.001	0.002	100.0	0.002	0.0	0.002	0.0	0.002	0.0	100.0
105. Mali[a]	0.004	0.003	-25.0	0.003	0.0	0.003	0.0	0.003	0.0	-25.0
106. Malta	0.016	0.017	6.3	0.016	-5.9	0.016	0.0	0.016	0.0	0.0
107. Marshall Islands	0.001	0.001	0.0	0.001	0.0	0.001	0.0	0.001	0.0	0.0
108. Mauritania[a]	0.002	0.002	0.0	0.002	0.0	0.002	0.0	0.002	0.0	0.0
109. Mauritius	0.013	0.013	0.0	0.012	-7.7	0.012	0.0	0.012	0.0	-7.7
110. Mexico	1.842	1.585	-14.0	1.495	-5.7	1.459	-2.4	1.435	-1.6	-22.1
111. Micronesia (Federated States of)	0.001	0.001	0.0	0.001	0.0	0.001	0.0	0.001	0.0	0.0
112. Monaco	0.012	0.011	-8.3	0.011	0.0	0.010	-9.1	0.010	0.0	-16.7
113. Mongolia	0.003	0.003	0.0	0.004	33.3	0.005	25.0	0.005	0.0	66.7
114. Montenegro	0.005	0.005	0.0	0.005	0.0	0.004	-20.0	0.004	0.0	-20.0
115. Morocco	0.062	0.060	-3.2	0.058	-3.3	0.055	-5.2	0.054	-1.8	-12.9
116. Mozambique[a]	0.003	0.004	33.3	0.004	0.0	0.004	0.0	0.004	0.0	33.3
117. Myanmar[a]	0.010	0.010	0.0	0.010	0.0	0.010	0.0	0.010	0.0	0.0
118. Namibia	0.010	0.009	-10.0	0.010	11.1	0.010	0.0	0.010	0.0	0.0
119. Nauru	0.001	0.001	0.0	0.001	0.0	0.001	0.0	0.001	0.0	0.0
120. Nepal[a]	0.006	0.006	0.0	0.006	0.0	0.006	0.0	0.006	0.0	0.0
121. Netherlands	1.654	1.738	5.1	1.654	-4.8	1.547	-6.5	1.482	-4.2	-10.4
122. New Zealand	0.253	0.251	-0.8	0.253	0.8	0.260	2.8	0.268	3.1	5.9
123. Nicaragua	0.003	0.004	33.3	0.004	0.0	0.004	0.0	0.004	0.0	33.3
124. Niger[a]	0.002	0.002	0.0	0.002	0.0	0.002	0.0	0.002	0.0	0.0
125. Nigeria	0.090	0.174	93.3	0.179	2.9	0.193	7.8	0.209	8.3	132.2

	2012 update (2013-2015 scale)			2013 update		2014 update		2015 update (2016-2018 scale)		
Base periods	2008-2010 (3-year base period) and 2005-2010 (6-year base period)			2009-2011 (3-year base period) and 2006-2011 (6-year base period)		2010-2012 (3-year base period) and 2007-2012 (6-year base period)		2011-2013 (3-year base period) and 2008-2013 (6-year base period)		
Thresholds	$9,187 (3-year base period) and $8,556 (6-year base period)			$9,545 (3-year base period) and $9,079 (6-year base period)		$10,123 (3-year base period) and $9,527 (6-year base period)		$10,511 (3-year base period) and $9,861 (6-year base period)		
	2013-2015 adopted scale	2012 update scale	Percentage difference to 2013-2015 adopted scale	2013 update scale	Percentage difference to 2012 update scale	2014 update scale	Percentage difference to 2013 update scale	2015 update scale	Percentage difference to 2014 update scale	Percentage difference to 2013-2015 adopted scale
Member State	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
126. Norway	0.851	0.847	-0.5	0.836	-1.3	0.842	0.7	0.849	0.8	-0.2
127. Oman	0.102	0.101	-1.0	0.101	0.0	0.107	5.9	0.113	5.6	10.8
128. Pakistan	0.085	0.085	0.0	0.089	4.7	0.091	2.2	0.093	2.2	9.4
129. Palau	0.001	0.001	0.0	0.001	0.0	0.001	0.0	0.001	0.0	0.0
130. Panama	0.026	0.024	-7.7	0.026	8.3	0.029	11.5	0.034	17.2	30.8
131. Papua New Guinea	0.004	0.003	-25.0	0.004	33.3	0.004	0.0	0.004	0.0	0.0
132. Paraguay	0.010	0.010	0.0	0.011	10.0	0.012	9.1	0.014	16.7	40.0
133. Peru	0.117	0.099	-15.4	0.109	10.1	0.123	12.8	0.136	10.6	16.2
134. Philippines	0.154	0.141	-8.4	0.146	3.5	0.154	5.5	0.165	7.1	7.1
135. Poland	0.921	0.911	-1.1	0.878	-3.6	0.854	-2.7	0.841	-1.5	-8.7
136. Portugal	0.474	0.480	1.3	0.452	-5.8	0.415	-8.2	0.392	-5.5	-17.3
137. Qatar	0.209	0.189	-9.6	0.211	11.6	0.241	14.2	0.269	11.6	28.7
138. Republic of Korea	1.994	2.081	4.4	2.058	-1.1	2.043	-0.7	2.039	-0.2	2.3
139. Republic of Moldova	0.003	0.003	0.0	0.003	0.0	0.003	0.0	0.004	33.3	33.3
140. Romania	0.226	0.213	-5.8	0.199	-6.6	0.188	-5.5	0.184	-2.1	-18.6
141. Russian Federation	2.438	2.478	1.6	2.797	12.9	2.973	6.3	3.088	3.9	26.7
142. Rwanda[a]	0.002	0.002	0.0	0.002	0.0	0.002	0.0	0.002	0.0	0.0
143. Saint Kitts and Nevis	0.001	0.001	0.0	0.001	0.0	0.001	0.0	0.001	0.0	0.0
144. Saint Lucia	0.001	0.001	0.0	0.001	0.0	0.001	0.0	0.001	0.0	0.0
145. Saint Vincent and the Grenadines	0.001	0.001	0.0	0.001	0.0	0.001	0.0	0.001	0.0	0.0
146. Samoa	0.001	0.001	0.0	0.001	0.0	0.001	0.0	0.001	0.0	0.0
147. San Marino	0.003	0.004	33.3	0.004	0.0	0.003	-25.0	0.003	0.0	0.0
148. Sao Tome and Principe[a]	0.001	0.001	0.0	0.001	0.0	0.001	0.0	0.001	0.0	0.0
149. Saudi Arabia	0.864	0.972	12.5	1.013	4.2	1.086	7.2	1.146	5.5	32.6

	2012 update (2013-2015 scale)			2013 update		2014 update		2015 update (2016-2018 scale)		
Base periods	2008-2010 (3-year base period) and 2005-2010 (6-year base period)			2009-2011 (3-year base period) and 2006-2011 (6-year base period)		2010-2012 (3-year base period) and 2007-2012 (6-year base period)		2011-2013 (3-year base period) and 2008-2013 (6-year base period)		
Thresholds	$9,187 (3-year base period) and $8,556 (6-year base period)			$9,545 (3-year base period) and $9,079 (6-year base period)		$10,123 (3-year base period) and $9,527 (6-year base period)		$10,511 (3-year base period) and $9,861 (6-year base period)		
	2013-2015 adopted scale	2012 update scale	Percentage difference to 2013-2015 adopted scale	2013 update scale	Percentage difference to 2012 update scale	2014 update scale	Percentage difference to 2013 update scale	2015 update scale	Percentage difference to 2014 update scale	Percentage difference to 2013-2015 adopted scale
Member State	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
150. Senegal[a]	0.006	0.006	0.0	0.006	0.0	0.005	-16.7	0.005	0.0	-16.7
151. Serbia	0.040	0.037	-7.5	0.035	-5.4	0.033	-5.7	0.032	-3.0	-20.0
152. Seychelles	0.001	0.001	0.0	0.001	0.0	0.001	0.0	0.001	0.0	0.0
153. Sierra Leone[a]	0.001	0.001	0.0	0.001	0.0	0.001	0.0	0.001	0.0	0.0
154. Singapore	0.384	0.387	0.8	0.413	6.7	0.433	4.8	0.447	3.2	16.4
155. Slovakia	0.171	0.170	-0.6	0.167	-1.8	0.161	-3.6	0.160	-0.6	-6.4
156. Slovenia	0.100	0.100	0.0	0.094	-6.0	0.088	-6.4	0.084	-4.5	-16.0
157. Solomon Islands[a]	0.001	0.001	0.0	0.001	0.0	0.001	0.0	0.001	0.0	0.0
158. Somalia[a]	0.001	0.001	0.0	0.001	0.0	0.001	0.0	0.001	0.0	0.0
159. South Africa	0.372	0.365	-1.9	0.390	6.8	0.391	0.3	0.364	-6.9	-2.2
160. South Sudan[a]	0.004	0.005	25.0	0.004	-20.0	0.003	-25.0	0.003	0.0	-25.0
161. Spain	2.973	2.981	0.3	2.799	-6.1	2.579	-7.9	2.443	-5.3	-17.8
162. Sri Lanka	0.025	0.024	-4.0	0.027	12.5	0.028	3.7	0.031	10.7	24.0
163. Sudan[a]	0.010	0.010	0.0	0.010	0.0	0.010	0.0	0.010	0.0	0.0
164. Suriname	0.004	0.005	25.0	0.005	0.0	0.005	0.0	0.006	20.0	50.0
165. Swaziland	0.003	0.003	0.0	0.003	0.0	0.003	0.0	0.002	-33.3	-33.3
166. Sweden	0.960	0.996	3.8	0.974	-2.2	0.960	-1.4	0.956	-0.4	-0.4
167. Switzerland	1.047	1.111	6.1	1.139	2.5	1.129	-0.9	1.140	1.0	8.9
168. Syrian Arab Republic	0.036	0.035	-2.8	0.033	-5.7	0.029	-12.1	0.024	-17.2	-33.3
169. Tajikistan	0.003	0.003	0.0	0.003	0.0	0.003	0.0	0.004	33.3	33.3
170. Thailand	0.239	0.254	6.3	0.267	5.1	0.281	5.2	0.291	3.6	21.8
171. The former Yugoslav Republic of Macedonia	0.008	0.008	0.0	0.008	0.0	0.007	-12.5	0.007	0.0	-12.5
172. Timor-Leste[a]	0.002	0.002	0.0	0.002	0.0	0.003	50.0	0.003	0.0	50.0
173. Togo[a]	0.001	0.001	0.0	0.001	0.0	0.001	0.0	0.001	0.0	0.0

	2012 update (2013-2015 scale)			2013 update		2014 update		2015 update (2016-2018 scale)		
Base periods	2008-2010 (3-year base period) and 2005-2010 (6-year base period)			2009-2011 (3-year base period) and 2006-2011 (6-year base period)		2010-2012 (3-year base period) and 2007-2012 (6-year base period)		2011-2013 (3-year base period) and 2008-2013 (6-year base period)		
Thresholds	$9,187 (3-year base period) and $8,556 (6-year base period)			$9,545 (3-year base period) and $9,079 (6-year base period)		$10,123 (3-year base period) and $9,527 (6-year base period)		$10,511 (3-year base period) and $9,861 (6-year base period)		
	2013-2015 adopted scale	2012 update scale	Percentage difference to 2013-2015 adopted scale	2013 update scale	Percentage difference to 2012 update scale	2014 update scale	Percentage difference to 2013 update scale	2015 update scale	Percentage difference to 2014 update scale	Percentage difference to 2013-2015 adopted scale
Member State	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
174. Tonga	0.001	0.001	0.0	0.001	0.0	0.001	0.0	0.001	0.0	0.0
175. Trinidad and Tobago	0.044	0.040	-9.1	0.037	-7.5	0.035	-5.4	0.034	-2.9	-22.7
176. Tunisia	0.036	0.034	-5.6	0.032	-5.9	0.030	-6.3	0.028	-6.7	-22.2
177. Turkey	1.328	1.176	-11.4	1.042	-11.4	1.042	0.0	1.018	-2.3	-23.3
178. Turkmenistan	0.019	0.020	5.3	0.020	0.0	0.022	10.0	0.026	18.2	36.8
179. Tuvalu[a]	0.001	0.001	0.0	0.001	0.0	0.001	0.0	0.001	0.0	0.0
180. Uganda[a]	0.006	0.009	50.0	0.009	0.0	0.009	0.0	0.009	0.0	50.0
181. Ukraine	0.099	0.100	1.0	0.093	-7.0	0.099	6.5	0.103	4.0	4.0
182. United Arab Emirates	0.595	0.563	-5.4	0.562	-0.2	0.578	2.8	0.604	4.5	1.5
183. United Kingdom of Great Britain and Northern Ireland	5.179	5.324	2.8	4.933	-7.3	4.667	-5.4	4.463	-4.4	-13.8
184. United Republic of Tanzania[a]	0.009	0.010	11.1	0.010	0.0	0.010	0.0	0.010	0.0	11.1
185. United States	22.000	22.000	0.0	22.000	0.0	22.000	0.0	22.000	0.0	0.0
186. Uruguay	0.052	0.055	5.8	0.067	21.8	0.073	9.0	0.079	8.2	51.9
187. Uzbekistan	0.015	0.015	0.0	0.018	20.0	0.020	11.1	0.023	15.0	53.3
188. Vanuatu[a]	0.001	0.001	0.0	0.001	0.0	0.001	0.0	0.001	0.0	0.0
189. Venezuela (Bolivarian Republic of)	0.627	0.609	-2.9	0.592	-2.8	0.589	-0.5	0.571	-3.1	-8.9
190. Viet Nam	0.042	0.045	7.1	0.048	6.7	0.052	8.3	0.058	11.5	38.1
191. Yemen[a]	0.010	0.010	0.0	0.010	0.0	0.010	0.0	0.010	0.0	0.0
192. Zambia[a]	0.006	0.006	0.0	0.006	0.0	0.007	16.7	0.007	0.0	16.7
193. Zimbabwe	0.002	0.003	50.0	0.003	0.0	0.003	0.0	0.004	33.3	100.0
	100.000	**100.000**		**100.000**		**100.000**		**100.000**		

[a] Least developed country.

Annex VI

Review of scale-to-scale changes between the 2013-2015 scale and the 2016-2018 scale, calculated using the 2013-2015 scale methodology

Member State	*2013-2015 adopted scale*	*2016-2018 machine scale*	*Change (per cent)*	*2013-2015 scale GNI share*	*2016-2018 scale GNI share*	*Change (per cent)*	*Per capita GNI (United States dollars): Average of the 3- and 6-year base period*	*Average annual percentage change from 2008 to 2013: Nominal GDP (United States dollars)*	*Real GDP*	*Implicit price deflator[a]: United States dollars*	*Implicit price deflator[a]: National currency*	*Comments on the 2008 to 2013 period[b]*
World	…	…	…	…	…	…	**10 186**	**4.7**	**1.8**	**2.9**	…	
Afghanistan	0.005	0.006	20.0	0.020	0.026	29.9	625	13.8	7.0	6.4	8.2	
Albania	0.010	0.008	-20.0	0.020	0.018	-11.8	3 975	3.3	3.3	0.0	2.6	*2008 SNA*
Algeria	0.137	0.161	17.5	0.235	0.267	13.8	5 030	7.5	2.7	4.7	7.1	
Andorra	0.008	0.006	-25.0	0.006	0.005	-26.0	42 917	-3.4	-5.1	1.8	2.3	
Angola	0.010	0.010	0.0	0.106	0.148	39.8	5 196	13.9	5.0	8.5	12.7	
Antigua and Barbuda	0.002	0.002	0.0	0.002	0.002	-10.7	13 001	-1.2	-3.0	1.8	1.8	
Argentina	0.432	0.892	106.5	0.511	0.752	47.3	13 167	10.7	4.1	6.4	17.0	The revisions to the official data resulted in an increase in the level of GNI. Real GDP growth higher than world growth. Argentina crossed the LPCIA threshold in both the 3- and 6-year base period in the 2016-2018 scale.
Armenia	0.007	0.006	-14.3	0.016	0.015	-7.4	3 591	2.1	1.4	0.7	3.7	
Australia	2.074	2.337	12.7	1.678	1.910	13.8	59 914	8.0	2.6	5.2	2.8	*2008 SNA*
Austria	0.798	0.720	-9.8	0.645	0.588	-8.9	49 679	1.7	0.6	1.1	1.6	*2008 SNA*
Azerbaijan	0.040	0.060	50.0	0.066	0.085	28.7	6 570	14.4	5.5	8.5	6.9	Higher growth in real GDP relative to the world.
Bahamas	0.017	0.014	-17.6	0.013	0.011	-16.7	21 643	0.2	-0.4	0.6	0.6	
Bahrain	0.039	0.044	12.8	0.031	0.036	15.4	20 217	7.2	4.0	3.0	3.0	
Bangladesh	0.010	0.010	0.0	0.164	0.205	25.0	956	11.4	5.9	5.1	7.3	
Barbados	0.008	0.007	-12.5	0.006	0.006	-6.2	14 841	-1.1	-0.5	-0.6	-0.6	
Belarus	0.056	0.056	0.0	0.085	0.086	0.9	6 510	8.3	4.3	3.8	31.5	

Member State	2013-2015 adopted scale	2016-2018 machine scale	Change (per cent)	2013-2015 scale GNI share	2016-2018 scale GNI share	Change (per cent)	Per capita GNI (United States dollars): Average of the 3- and 6-year base period	Average annual percentage change from 2008 to 2013: Nominal GDP (United States dollars)	Average annual percentage change from 2008 to 2013: Real GDP	Average annual percentage change from 2008 to 2013: Implicit price deflator[a]: United States dollars	Average annual percentage change from 2008 to 2013: Implicit price deflator[a]: National currency	Comments on the 2008 to 2013 period[b]
Belgium	0.998	0.885	-11.3	0.807	0.724	-10.4	46 855	1.8	0.5	1.3	1.8	*2008 SNA*
Belize	0.001	0.001	0.0	0.002	0.002	0.3	4 507	3.9	2.3	1.5	1.5	
Benin	0.003	0.003	0.0	0.011	0.010	-1.8	751	7.1	4.1	2.9	3.4	*1968 SNA*
Bhutan	0.001	0.001	0.0	0.002	0.002	11.5	2 173	6.9	6.3	0.5	6.5	
Bolivia (Plurinational State of)	0.009	0.012	33.3	0.027	0.033	22.1	2 262	15.2	5.1	9.6	7.2	*1968 SNA*
Bosnia and Herzegovina	0.017	0.013	-23.5	0.029	0.025	-12.8	4 681	2.4	1.0	1.5	2.0	
Botswana	0.017	0.014	-17.6	0.021	0.019	-6.6	6 998	5.4	4.4	0.9	6.4	
Brazil	2.934	3.823	30.3	2.741	3.196	16.6	11 570	9.4	3.4	5.8	7.6	*2008 SNA.* Brazil has crossed the LPCIA threshold upward in the 6-year base period in the 2016-2018 scale.
Brunei Darussalam	0.026	0.029	11.5	0.021	0.024	13.0	41 921	4.9	0.2	4.7	1.5	*2008 SNA*
Bulgaria	0.047	0.045	-4.3	0.076	0.073	-4.4	7 080	3.8	0.8	3.0	3.5	*2008 SNA*
Burkina Faso	0.003	0.004	33.3	0.013	0.015	8.6	646	10.2	6.1	3.9	4.4	
Burundi	0.001	0.001	0.0	0.002	0.003	35.5	230	10.9	14.6	-3.3	2.7	
Cabo Verde	0.001	0.001	0.0	0.002	0.002	21.6	3 521	3.5	2.0	1.4	1.9	
Cambodia	0.004	0.004	0.0	0.015	0.017	14.3	834	9.9	5.7	4.0	3.9	
Cameroon	0.012	0.010	-16.7	0.038	0.036	-6.6	1 189	6.4	3.7	2.5	3.1	
Canada	2.984	2.921	-2.1	2.414	2.388	-1.1	49 310	3.9	1.3	2.6	1.9	*2008 SNA*
Central African Republic	0.001	0.001	0.0	0.003	0.003	-9.2	454	-1.6	-5.2	3.8	4.3	
Chad	0.002	0.005	150.0	0.008	0.017	120.9	982	8.8	6.3	2.3	2.8	Higher growth in real GDP relative to the world. Revisions to the official data resulted in a significant increase in the level of GDP and GNI.
Chile	0.334	0.399	19.5	0.285	0.326	14.4	13 456	8.1	3.9	4.1	3.2	

							Per capita GNI (United States dollars)	Average annual percentage change from 2008 to 2013				
										Implicit price deflator[a]		
Member State	*2013-2015 adopted scale*	*2016-2018 machine scale*	*Change (per cent)*	*2013-2015 scale GNI share*	*2016-2018 scale GNI share*	*Change (per cent)*	*Average of the 3- and 6-year base period*	*Nominal GDP (United States dollars)*	*Real GDP*	*United States dollars*	*National currency*	*Comments on the 2008 to 2013 period*[b]
China	5.148	7.921	53.9	8.948	11.760	31.4	6 004	16.4	8.0	7.7	7.7	Higher growth in real GDP relative to the world. Revisions to the official data resulted in an increase in the level of GNI due to a third national economic census in 2013 and other reforms of national accounting method.
Colombia	0.259	0.322	24.3	0.391	0.452	15.4	6 835	10.6	4.1	6.3	4.4	
Comoros	0.001	0.001	0.0	0.001	0.001	-10.9	784	5.0	2.3	2.6	3.2	*1968 SNA*
Congo	0.005	0.006	20.0	0.013	0.016	16.6	2 608	11.2	5.4	5.4	6.0	*1968 SNA*
Costa Rica	0.038	0.047	23.7	0.049	0.057	15.5	8 571	11.0	3.3	7.5	6.9	
Côte d’Ivoire	0.011	0.009	-18.2	0.038	0.034	-10.8	1 237	6.4	3.7	2.7	3.2	*1968 SNA*
Croatia	0.126	0.099	-21.4	0.102	0.081	-20.4	13 407	-0.6	-1.8	1.2	2.2	*2008 SNA*
Cuba	0.069	0.065	-5.8	0.101	0.097	-3.8	6 151	4.7	2.8	1.9	1.9	
Cyprus	0.047	0.043	-8.5	0.038	0.035	-6.6	29 640	0.2	-0.8	1.0	1.6	*2008 SNA*
Czech Republic	0.386	0.344	-10.9	0.312	0.281	-9.9	18 865	1.7	0.1	1.6	1.0	*2008 SNA*
Democratic People’s Republic of Korea	0.006	0.005	-16.7	0.025	0.021	-13.9	623	2.4	0.4	2.0	-3.6	*1968 SNA*
Democratic Republic of the Congo	0.003	0.008	166.7	0.018	0.035	95.8	388	12.2	6.4	5.5	16.1	Real GDP growth higher than world growth. 2016-2018 scale based on revised data reported by the national statistical office. Revisions to the official data resulted in significant level of increase in GDP and GNI.
Denmark	0.675	0.584	-13.5	0.546	0.477	-12.6	60 981	0.9	-0.7	1.6	2.1	*2008 SNA*
Djibouti	0.001	0.001	0.0	0.002	0.002	4.5	1 604	9.4	4.9	4.3	4.3	*1968 SNA*
Dominica	0.001	0.001	0.0	0.001	0.001	-9.3	6 721	3.4	1.2	2.2	2.2	
Dominican Republic	0.045	0.046	2.2	0.074	0.077	4.1	5 411	5.8	3.7	2.0	5.9	*2008 SNA*

Member State	2013-2015 adopted scale	2016-2018 machine scale	Change (per cent)	2013-2015 scale GNI share	2016-2018 scale GNI share	Change (per cent)	Per capita GNI (United States dollars): Average of the 3- and 6-year base period	Average annual percentage change from 2008 to 2013: Nominal GDP (United States dollars)	Average annual percentage change from 2008 to 2013: Real GDP	Average annual percentage change from 2008 to 2013: Implicit price deflator[a]: United States dollars	Average annual percentage change from 2008 to 2013: Implicit price deflator[a]: National currency	Comments on the 2008 to 2013 period[b]
Ecuador	0.044	0.067	52.3	0.086	0.112	31.2	5 239	10.8	4.7	5.9	5.9	Higher growth in real GDP relative to the world. 2016-2018 scale based on revised data reported by the national statistical office. Revisions to the data resulted in increase in GDP and GNI level. 2008 SNA
Egypt	0.134	0.152	13.4	0.318	0.347	9.0	3 108	11.1	5.6	5.2	8.7	
El Salvador	0.016	0.014	-12.5	0.034	0.031	-9.0	3 569	3.2	0.9	2.3	2.3	*1968 SNA*
Equatorial Guinea	0.010	0.010	0.0	0.013	0.017	31.5	16 616	9.4	3.4	5.8	6.3	*1968 SNA*
Eritrea	0.001	0.001	0.0	0.003	0.004	30.1	452	17.3	2.0	15.0	15.0	*1968 SNA*
Estonia	0.040	0.038	-5.0	0.033	0.031	-5.8	16 952	1.9	-0.8	2.7	3.2	*2008 SNA*
Ethiopia	0.010	0.010	0.0	0.046	0.057	24.2	453	14.3	10.7	3.3	16.6	
Fiji	0.003	0.003	0.0	0.005	0.005	-7.4	4 106	2.9	1.9	0.9	3.2	
Finland	0.519	0.456	-12.1	0.420	0.373	-11.2	49 302	0.8	-0.8	1.6	2.1	*2008 SNA*
France	5.593	4.859	-13.1	4.524	3.972	-12.2	43 125	0.9	0.3	0.6	1.1	*2008 SNA*
Gabon	0.020	0.017	-15.0	0.021	0.020	-5.9	8 809	5.3	3.3	1.9	2.4	
Gambia	0.001	0.001	0.0	0.001	0.001	-12.5	506	2.1	4.1	-1.9	4.3	
Georgia	0.007	0.008	14.3	0.018	0.020	8.8	3 266	8.0	3.6	4.2	4.2	
Germany	7.141	6.389	-10.5	5.776	5.222	-9.6	44 907	1.4	0.5	0.8	1.3	*2008 SNA*
Ghana	0.014	0.016	14.3	0.046	0.053	16.3	1 524	11.6	8.7	2.6	16.0	
Greece	0.638	0.471	-26.2	0.516	0.385	-25.4	24 600	-4.5	-4.9	0.4	0.9	*2008 SNA*
Grenada	0.001	0.001	0.0	0.001	0.001	-13.5	7 352	1.8	-0.8	2.6	2.6	*1968 SNA*
Guatemala	0.027	0.028	3.7	0.062	0.065	4.5	3 139	7.9	2.9	4.9	5.3	
Guinea	0.001	0.002	100.0	0.007	0.008	21.4	508	7.6	2.8	4.7	13.7	Higher growth in real GDP relative to the world.
Guinea-Bissau	0.001	0.001	0.0	0.001	0.001	2.8	597	6.7	3.2	3.4	4.0	
Guyana	0.001	0.002	100.0	0.003	0.004	13.0	3 323	9.4	4.2	5.0	5.3	Higher growth in real GDP relative to the world.
Haiti	0.003	0.003	0.0	0.010	0.011	10.3	770	5.5	1.9	3.6	6.5	*1968 SNA*

Member State	*2013-2015 adopted scale*	*2016-2018 machine scale*	*Change (per cent)*	*2013-2015 scale GNI share*	*2016-2018 scale GNI share*	*Change (per cent)*	*Per capita GNI (United States dollars)*	*Average annual percentage change from 2008 to 2013*				*Comments on the 2008 to 2013 period*[b]
										Implicit price deflator[a]		
							Average of the 3- and 6-year base period	*Nominal GDP (United States dollars)*	*Real GDP*	*United States dollars*	*National currency*	
Honduras	0.008	0.008	0.0	0.022	0.023	2.0	2 093	7.0	2.7	4.2	5.5	
Hungary	0.266	0.161	-39.5	0.215	0.181	-16.0	12 889	-0.6	-0.5	-0.1	3.3	*Hungary crossed the LPCIA threshold downward in the 3-year base period in the 2016-2018 scale. 2008 SNA*
Iceland	0.027	0.023	-14.8	0.022	0.018	-14.8	40 679	-5.4	-0.1	-5.4	5.4	*2008 SNA*
India	0.666	0.737	10.7	2.202	2.411	9.5	1 406	8.3	6.6	1.6	7.7	Higher growth in real GDP relative to the world.
Indonesia	0.346	0.504	45.7	0.877	1.134	29.3	3 317	12.0	5.8	5.9	8.3	*Higher growth in real GDP relative to the world. 2008 SNA*
Iran (Islamic Republic of)	0.356	0.471	32.3	0.560	0.668	19.2	6 306	7.8	1.2	6.5	19.4	
Iraq	0.068	0.129	89.7	0.144	0.230	60.4	5 131	18.3	7.7	9.8	8.5	Higher growth in real GDP relative to the world. Revisions to the official data submitted in 2013 resulted in significant increase in level of GNI. 1968 SNA
Ireland	0.418	0.335	-19.9	0.338	0.273	-19.1	42 942	-2.4	-1.1	-1.3	-0.8	*2008 SNA*
Israel	0.396	0.430	8.6	0.321	0.351	9.5	33 220	8.6	3.6	4.9	2.6	*2008 SNA*
Italy	4.448	3.748	-15.7	3.597	3.063	-14.8	35 950	-0.4	-1.4	1.0	1.5	*2008 SNA*
Jamaica	0.011	0.009	-18.2	0.021	0.019	-8.8	4 983	1.8	-0.8	2.7	9.2	
Japan	10.833	9.680	-10.6	8.761	7.912	-9.7	44 340	2.0	0.1	1.9	-1.2	
Jordan	0.022	0.020	-9.1	0.040	0.041	2.5	4 296	11.9	3.8	7.8	7.8	*1968 SNA*
Kazakhstan	0.121	0.191	57.9	0.179	0.228	27.1	10 094	14.1	5.0	8.7	12.7	Higher growth in real GDP relative to the world. Revisions to the official data resulted in increase in level of GNI.
Kenya	0.013	0.018	38.5	0.050	0.064	27.8	1 071	9.3	4.4	4.7	9.1	*2008 SNA*
Kiribati	0.001	0.001	0.0	0.000	0.000	29.1	2 468	5.5	0.7	4.8	2.4	
Kuwait	0.273	0.285	4.4	0.221	0.233	5.6	52 905	7.4	1.0	6.3	6.3	*1968 SNA*
Kyrgyzstan	0.002	0.002	0.0	0.007	0.008	13.9	1 092	11.6	4.5	6.8	11.6	

Member State	2013-2015 adopted scale	2016-2018 machine scale	Change (per cent)	2013-2015 scale GNI share	2016-2018 scale GNI share	Change (per cent)	Per capita GNI (United States dollars): Average of the 3- and 6-year base period	Average annual percentage change from 2008 to 2013: Nominal GDP (United States dollars)	Average annual percentage change from 2008 to 2013: Real GDP	Average annual percentage change from 2008 to 2013: Implicit price deflator[a]: United States dollars	Average annual percentage change from 2008 to 2013: Implicit price deflator[a]: National currency	Comments on the 2008 to 2013 period[b]
Lao People's Democratic Republic	0.002	0.003	50.0	0.009	0.011	30.3	1 224	16.9	7.9	8.4	4.8	Higher growth in real GDP relative to the world.
Latvia	0.047	0.050	6.4	0.046	0.041	-10.5	14 044	0.0	-1.3	1.3	1.8	*2008 SNA*
Lebanon	0.042	0.046	9.5	0.054	0.058	7.3	9 098	11.3	5.6	5.4	5.4	*2008 SNA*
Lesotho	0.001	0.001	0.0	0.004	0.004	0.6	1 342	5.0	5.1	-0.1	5.3	
Liberia	0.001	0.001	0.0	0.001	0.002	93.0	342	15.6	10.1	5.0	5.0	
Libya	0.142	0.125	-12.0	0.115	0.102	-11.0	11 926	2.9	-3.9	7.1	7.3	
Liechtenstein	0.009	0.007	-22.2	0.007	0.006	-14.6	118 110	3.5	-1.3	4.8	0.4	
Lithuania	0.073	0.072	-1.4	0.065	0.059	-8.7	13 851	2.6	0.2	2.4	3.0	*2008 SNA*
Luxembourg	0.081	0.064	-21.0	0.065	0.053	-19.3	72 612	3.4	0.7	2.6	3.2	*2008 SNA*
Madagascar	0.003	0.003	0.0	0.014	0.013	-2.9	440	6.3	1.5	4.7	7.6	*1968 SNA*
Malawi	0.002	0.002	0.0	0.007	0.009	17.9	395	2.8	5.5	-2.6	14.2	*2008 SNA*
Malaysia	0.281	0.322	14.6	0.339	0.384	13.4	9 509	8.3	4.3	3.8	2.3	
Maldives	0.001	0.002	100.0	0.002	0.003	44.3	6 235	7.6	6.2	1.3	4.4	Higher growth in real GDP relative to the world. Revisions to the data used from World Bank resulted in increase in level of GNI.
Mali	0.004	0.003	-25.0	0.014	0.013	-5.0	660	7.4	3.3	4.0	4.5	*1968 SNA*
Malta	0.016	0.016	0.0	0.013	0.013	0.4	21 242	4.0	2.0	2.0	2.7	*2008 SNA*
Marshall Islands	0.001	0.001	0.0	0.000	0.000	-5.5	4 341	3.0	1.6	1.3	1.3	*1968 SNA*
Mauritania	0.002	0.002	0.0	0.006	0.007	13.2	1 255	8.6	3.6	4.8	7.5	
Mauritius	0.013	0.012	-7.7	0.015	0.015	1.7	8 927	7.4	3.8	3.4	3.1	
Mexico	1.842	1.435	-22.1	1.671	1.592	-4.8	9 487	3.2	1.8	1.3	4.0	*2008 SNA*. Mexico crossed the LPCIA threshold downward in the 6-year base period in the 2016-2018 scale.
Micronesia (Federated States of)	0.001	0.001	0.0	0.001	0.000	-9.4	3 144	3.4	0.0	3.4	3.4	

Member State	2013-2015 adopted scale	2016-2018 machine scale	Change (per cent)	2013-2015 scale GNI share	2016-2018 scale GNI share	Change (per cent)	Per capita GNI (United States dollars)	Average annual percentage change from 2008 to 2013				Comments on the 2008 to 2013 period[b]
										Implicit price deflator[a]		
							Average of the 3- and 6-year base period	Nominal GDP (United States dollars)	Real GDP	United States dollars	National currency	
Monaco	0.012	0.010	-16.7	0.010	0.008	-12.6	162 202	1.9	1.2	0.7	1.2	
Mongolia	0.003	0.005	66.7	0.008	0.014	68.0	3 508	17.0	9.1	7.3	12.1	Higher growth in real GDP relative to the world. Revised official data resulted in significant increase in level of GDP and GNI. 2008 SNA.
Montenegro	0.005	0.004	-20.0	0.007	0.006	-9.8	7 019	3.1	1.2	1.9	2.4	
Morocco	0.062	0.054	-12.9	0.142	0.132	-6.7	2 932	5.5	4.3	1.1	1.6	
Mozambique	0.003	0.004	33.3	0.015	0.019	26.3	540	9.2	6.8	2.2	4.9	
Myanmar	0.010	0.010	0.0	0.047	0.073	54.7	1 031	24.0	8.7	14.0	8.0	*1968 SNA*
Namibia	0.010	0.010	0.0	0.016	0.016	1.8	5 234	6.7	4.0	2.6	8.1	
Nauru	0.001	0.001	0.0	0.000	0.000	120.7	12 438	33.2	16.9	13.9	11.2	
Nepal	0.006	0.006	0.0	0.023	0.026	9.1	669	8.8	4.4	4.3	10.3	
Netherlands	1.654	1.482	-10.4	1.338	1.211	-9.5	51 744	0.4	-0.2	0.6	1.1	*2008 SNA*
New Zealand	0.253	0.268	5.9	0.204	0.219	7.0	35 328	5.6	1.3	4.3	2.4	*2008 SNA*
Nicaragua	0.003	0.004	33.3	0.010	0.013	26.2	1 534	6.9	3.2	3.6	8.8	
Niger	0.002	0.002	0.0	0.009	0.009	6.1	391	10.2	5.9	4.1	4.6	
Nigeria	0.090	0.209	132.2	0.288	0.538	86.5	2 324	11.5	5.9	5.3	9.3	Higher growth in real GDP relative to the world. Revised official data resulted in significant increase in level of GDP and GNI. 2008 SNA
Norway	0.851	0.849	-0.2	0.689	0.694	0.8	100 032	4.5	0.6	3.9	3.9	*2008 SNA*
Oman	0.102	0.113	10.8	0.082	0.092	11.9	20 818	10.9	4.8	5.8	5.8	
Pakistan	0.085	0.093	9.4	0.291	0.317	8.8	1 279	6.3	3.1	3.1	12.3	*2008 SNA*
Palau	0.001	0.001	0.0	0.000	0.000	-2.4	9 275	2.3	-0.7	3.1	3.1	
Panama	0.026	0.034	30.8	0.036	0.043	21.1	8 269	12.7	8.5	3.8	3.8	
Papua New Guinea	0.004	0.004	0.0	0.012	0.017	34.6	1 696	16.0	7.4	8.0	3.1	
Paraguay	0.010	0.014	40.0	0.025	0.032	29.2	3 471	13.1	5.3	7.5	4.8	
Peru	0.117	0.136	16.2	0.204	0.227	11.1	5 449	11.9	6.1	5.5	2.9	*2008 SNA*

							Per capita GNI (United States dollars)	Average annual percentage change from 2008 to 2013				
										Implicit price deflator[a]		
Member State	*2013-2015 adopted scale*	*2016-2018 machine scale*	*Change (per cent)*	*2013-2015 scale GNI share*	*2016-2018 scale GNI share*	*Change (per cent)*	*Average of the 3- and 6-year base period*	*Nominal GDP (United States dollars)*	*Real GDP*	*United States dollars*	*National currency*	*Comments on the 2008 to 2013 period[b]*
Philippines	0.154	0.165	7.1	0.372	0.393	5.6	2 937	10.5	5.1	5.2	3.7	*2008 SNA*
Poland	0.921	0.841	-8.7	0.745	0.687	-7.8	12 824	3.5	3.1	0.4	2.6	*2008 SNA*
Portugal	0.474	0.392	-17.3	0.384	0.320	-16.5	21 531	-0.9	-1.2	0.3	0.8	*2008 SNA*
Qatar	0.209	0.269	28.7	0.169	0.220	30.0	81 901	16.9	11.9	4.5	4.5	
Republic of Korea	1.994	2.039	2.3	1.612	1.666	3.4	24 392	2.5	3.1	-0.6	2.2	*2008 SNA*
Republic of Moldova	0.003	0.004	33.3	0.010	0.011	7.7	2 176	10.4	3.9	6.3	6.9	
Romania	0.226	0.184	-18.6	0.279	0.251	-10.0	8 208	1.9	0.8	1.0	6.4	*2008 SNA*
Russian Federation	2.438	3.088	26.7	2.241	2.524	12.6	12 590	8.1	1.7	6.3	10.3	The Russian Federation crossed the LPCIA threshold upward in the 6-year base period in the 2016-2018 scale.
Rwanda	0.002	0.002	0.0	0.008	0.009	14.5	581	12.2	7.7	4.2	7.1	
Saint Kitts and Nevis	0.001	0.001	0.0	0.001	0.001	-11.4	13 226	1.5	-0.5	2.0	2.0	
Saint Lucia	0.001	0.001	0.0	0.002	0.002	6.3	6 544	2.6	0.1	2.5	2.5	
Saint Vincent and the Grenadines	0.001	0.001	0.0	0.001	0.001	-13.9	6 234	0.6	-0.3	0.9	0.9	
Samoa	0.001	0.001	0.0	0.001	0.001	14.0	3 877	3.9	0.1	3.8	1.6	
San Marino	0.003	0.003	0.0	0.002	0.002	1.3	55 254	-5.2	-6.3	1.2	1.7	
Sao Tome and Principe	0.001	0.001	0.0	0.000	0.000	10.8	1 354	13.1	5.0	7.7	13.4	
Saudi Arabia	0.864	1.146	32.6	0.699	0.937	33.9	23 991	10.2	4.4	5.5	5.5	Higher growth in real GDP relative to the world.
Senegal	0.006	0.005	-16.7	0.020	0.019	-6.2	1 017	5.0	2.9	2.0	2.5	
Serbia	0.040	0.032	-20.0	0.066	0.058	-11.4	5 740	2.1	0.9	1.1	7.7	*2008 SNA*
Seychelles	0.001	0.001	0.0	0.001	0.001	0.1	11 615	5.5	4.0	1.5	11.9	
Sierra Leone	0.001	0.001	0.0	0.003	0.005	44.0	578	14.8	9.0	5.2	12.0	
Singapore	0.384	0.447	16.4	0.311	0.365	17.6	50 034	9.0	5.0	3.9	0.7	*2008 SNA*
Slovakia	0.171	0.160	-6.4	0.138	0.130	-5.5	17 096	4.1	1.7	2.4	0.9	*2008 SNA*

Member State	2013-2015 adopted scale	2016-2018 machine scale	Change (per cent)	2013-2015 scale GNI share	2016-2018 scale GNI share	Change (per cent)	Per capita GNI (United States dollars)	Average annual percentage change from 2008 to 2013				
										Implicit price deflator[a]		
							Average of the 3- and 6-year base period	Nominal GDP (United States dollars)	Real GDP	United States dollars	National currency	Comments on the 2008 to 2013 period[b]
Slovenia	0.100	0.084	-16.0	0.081	0.068	-15.1	23 627	0.0	-1.1	1.1	1.6	*2008 SNA*
Solomon Islands	0.001	0.001	0.0	0.001	0.001	22.4	1 396	10.5	4.4	5.9	5.1	
Somalia	0.001	0.001	0.0	0.003	0.002	-42.8	136	-9.1	2.6	-11.4	-3.4	*1968 SNA*
South Africa	0.372	0.364	-2.2	0.497	0.511	2.9	7 022	3.4	2.0	1.3	6.8	*2008 SNA*
South Sudan	0.004	0.003	-25.0	0.013	0.011	-18.7	739	-3.3	-6.7	3.6	10.4	*2008 SNA*
Spain	2.973	2.443	-17.8	2.405	1.997	-17.0	30 596	-1.0	-1.1	0.1	0.6	*2008 SNA*
Sri Lanka	0.025	0.031	24.0	0.068	0.079	16.4	2 689	13.0	6.5	6.0	8.8	
Sudan	0.010	0.010	0.0	0.094	0.077	-18.0	1 501	3.3	2.9	0.4	15.9	*1968 SNA*
Suriname	0.004	0.006	50.0	0.005	0.006	21.4	8 498	10.3	3.9	6.2	9.5	Higher growth in real GDP relative to the world
Swaziland	0.003	0.002	-33.3	0.006	0.005	-6.7	3 213	2.0	2.0	0.0	5.4	
Sweden	0.960	0.956	-0.4	0.777	0.782	0.7	58 979	2.9	0.6	2.3	1.6	*2008 SNA*
Switzerland	1.047	1.140	8.9	0.847	0.932	10.0	83 858	6.2	1.3	4.8	0.4	*2008 SNA*
Syrian Arab Republic	0.036	0.024	-33.3	0.082	0.064	-21.9	2 105	-2.2	-5.6	3.6	21.0	*1968 SNA*
Tajikistan	0.003	0.004	33.3	0.011	0.013	19.0	1 156	14.8	5.9	8.4	14.4	
Thailand	0.239	0.291	21.8	0.439	0.495	12.8	5 306	8.2	3.1	5.0	2.9	
The former Yugoslav Republic of Macedonia	0.008	0.007	-12.5	0.015	0.014	-5.0	4 754	4.4	2.1	2.2	2.8	*2008 SNA*
Timor-Leste	0.002	0.003	50.0	0.004	0.006	51.4	3 813	8.9	0.8	8.0	8.0	Revisions to the official data resulted in significant increase in level of GNI. 2008 SNA.
Togo	0.001	0.001	0.0	0.005	0.005	-8.5	504	8.6	4.3	4.2	4.7	*1968 SNA*
Tonga	0.001	0.001	0.0	0.001	0.001	6.4	4 193	5.7	1.5	4.1	2.3	
Trinidad and Tobago	0.044	0.034	-22.7	0.036	0.027	-23.9	14 633	2.6	0.3	2.4	2.7	
Tunisia	0.036	0.028	-22.2	0.068	0.061	-11.4	4 006	2.9	2.5	0.4	4.5	

							Per capita GNI (United States dollars)	Average annual percentage change from 2008 to 2013				
										Implicit price deflator[a]		
Member State	2013-2015 adopted scale	2016-2018 machine scale	Change (per cent)	2013-2015 scale GNI share	2016-2018 scale GNI share	Change (per cent)	Average of the 3- and 6-year base period	Nominal GDP (United States dollars)	Real GDP	United States dollars	National currency	Comments on the 2008 to 2013 period[b]
Turkey	1.328	1.018	-23.3	1.131	1.077	-4.8	10 479	4.1	3.2	0.8	7.4	Turkey crossed the LPCIA threshold downward in both the 3 and 6-year base period in the 2016-2018 scale. Higher growth in real GDP relative to the world.
Turkmenistan	0.019	0.026	36.8	0.033	0.040	22.6	5 611	8.3	10.9	-2.3	15.5	
Tuvalu	0.001	0.001	0.0	0.000	0.000	5.7	5 788	6.0	1.7	4.3	1.8	*1968 SNA*
Uganda	0.006	0.009	50.0	0.026	0.035	34.0	697	7.1	5.7	1.3	8.3	Real GDP growth higher than world growth. Revised official data resulted in significant increase in level of GDP and GNI. 2008 SNA
Ukraine	0.099	0.103	4.0	0.232	0.239	3.2	3 740	4.2	-0.8	5.0	13.4	*2008 SNA*
United Arab Emirates	0.595	0.604	1.5	0.481	0.493	2.5	40 142	7.7	2.3	5.2	5.2	
United Kingdom of Great Britain and Northern Ireland	5.179	4.463	-13.8	4.186	3.647	-12.9	41 597	-1.7	0.2	-1.9	2.3	*2008 SNA*
United Republic of Tanzania	0.009	0.010	11.1	0.035	0.051	45.3	782	12.9	6.5	6.1	10.6	
United States	22.000	22.000	0.0	24.304	22.572	-7.1	51 040	2.5	0.9	1.5	1.5	*2008 SNA*
Uruguay	0.052	0.079	51.9	0.050	0.065	29.0	13 647	16.2	5.5	10.2	7.7	Higher growth in real GDP relative to the world. Revised official data resulted in increase in level of GNI. Uruguay crossed the LPCIA threshold upward in the 6-year base period in the 2016-2018 scale.
Uzbekistan	0.015	+0.023	53.3	0.050	0.068	35.8	1 730	17.0	8.2	8.1	17.5	Higher growth in real GDP relative to the world. Revised data from World Bank for 2012 resulted in significant increase in level of GNI.
Vanuatu	0.001	0.001	0.0	0.001	0.001	8.8	3 013	7.3	2.7	4.4	3.0	

Member State	2013-2015 adopted scale	2016-2018 machine scale	Change (per cent)	2013-2015 scale GNI share	2016-2018 scale GNI share	Change (per cent)	Per capita GNI (United States dollars): Average of the 3- and 6-year base period	Average annual percentage change from 2008 to 2013: Nominal GDP (United States dollars)	Average annual percentage change from 2008 to 2013: Real GDP	Implicit price deflator[a]: United States dollars	Implicit price deflator[a]: National currency	Comments on the 2008 to 2013 period[b]
Venezuela (Bolivarian Republic of)	0.627	0.571	-8.9	0.519	0.485	-6.5	11 679	8.3	1.9	6.3	26.3	
Viet Nam	0.042	0.058	38.1	0.147	0.191	29.9	1 515	15.8	5.9	9.4	14.2	
Yemen	0.010	0.010	0.0	0.045	0.043	-6.3	1 293	5.2	0.8	4.3	5.6	
Zambia	0.006	0.007	16.7	0.020	0.025	23.5	1 311	11.7	6.7	4.6	10.0	*1968 SNA*
Zimbabwe	0.002	0.004	100.0	0.010	0.015	54.6	809	14.4	13.5	0.8	0.8	Higher growth in real GDP relative to the world

Abbreviations: GDP, gross domestic product; GNI, gross national income; IPD, implicit price deflator; LPCIA, low per capita income adjustment; MER, market exchange rate; PARE, price-adjusted rates of exchange; SNA, System of National Accounts.

[a] The United States dollar deflator is calculated as GDP at current prices in United States dollars divided by GDP at constant prices in United States dollars:

$$\text{IDP}=\frac{\text{GDP at current United States dollars}}{\text{GDP at constant United States dollars}}*100$$

The national currency deflator is calculated as GDP at current prices in national currency divided by GDP at constant prices in national currency:
The national currency deflator is calculated as:

$$\text{IDP}=\frac{\text{GDP at current prices}}{\text{GDP at constant prices}}*100$$

[b] There is no reference when country provides data according to the 1993 SNA.

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