United Nations

Report of the Committee on Contributions

Seventy-ninth session (3–21 June 2019)

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Summary

At its seventy-ninth session, the Committee on Contributions reviewed the methodology of the scale of assessments pursuant to rule 160 of the rules of procedure of the General Assembly and Assembly resolutions 58/1 B and 73/271.

With regard to the methodology for the scale of assessments, the Committee:

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

(b) Welcomed the increasing number of Member States implementing the more recent standards under the 2008 System of National Accounts (SNA) or the 1993 SNA, and expressed support for efforts by the Statistics Division of the Department of Economic and Social Affairs of the Secretariat 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 2008 SNA on a timely basis;

(d) In the interests of completeness and comparability of data, encouraged Member States to submit statistics on remittances to meet 2008 SNA standards and indicators 10.C.1 and 17.3.2 of the Sustainable Development Goals and urged the International Monetary Fund, the Statistics Division and the World Bank to adopt uniform data standards and procedures for reporting that data;

(e) Recalled and reaffirmed its recommendation that market exchange rates be used for the scale of assessments, except where that would cause excessive fluctuations and distortions in the gross national income of some Member States expressed in United States dollars, in which case price-adjusted rates of exchange or other appropriate conversion rates should be applied, if so determined on a case-by-case basis;

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

(g) Agreed that a low per capita income adjustment (LPCIA) continued to be an essential element of the scale methodology, which should be based on reliable, verifiable and comparable data;

(h) Decided to further consider all elements of the scale methodology at its future sessions in the light of guidance from the General Assembly.

The Committee also decided to study further the questions of large scale-to-scale changes and discontinuity in the light of guidance from the General Assembly.

The Committee agreed that any scheme of limits should not be an element of the scale methodology.

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

With regard to multi-year payment plans, the Committee noted that no new multi-year payment plans had been submitted. The Committee recalled the past experience of the successful implementation of plans by several Member States, and recommended that the General Assembly encourage those Member States in arrears

under Article 19 of the Charter of the United Nations to consider submitting multi-year payment plans.

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 General Assembly resolution 54/237 C.

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.

The Committee expressed its appreciation for the considerable efforts by Guinea-Bissau to address its arrears, and welcomed the successful action taken in 2018, despite the difficult situation of the country.

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 its seventy-fourth session: the Comoros, Sao Tome and Principe and Somalia. The Committee authorized its Chair to issue an addendum to the present report if necessary.

The Committee decided to add to its website historical information on the adopted scales of assessment and the statistical data used to calculate the scales of assessment.

The Committee decided to hold its eightieth session in New York from 1 to 19 June 2020.

[21 June 2019]

Contents

I. Attendance

1. The Committee on Contributions held its seventy-ninth session at United Nations Headquarters from 3 to 21 June 2019. The following members were present: Syed Yawar Ali, Jakub Chmielewski, Gordon Eckersley, Bernardo Greiver del Hoyo, Michael Holtsch, Vadim Laputin, Robert Ngei Mule, Sang-deok Na, Baudelaire Ndong Ella, Toshiro Ozawa, Tõnis Saar, Henrique da Silveira Sardinha Pinto, Brett Schaefer, Ugo Sessi, Alejandro Torres Lépori, Steven Townley and Zhang Wei.

2. The Committee welcomed the new members and thanked the five outgoing members, Jasminka Dinić, Edward Faris, Evgeny Kalugin, Josiel Motumisi Tawana and Seongmee Yoon, for their hard work and years of service in the Committee.

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

II. Terms of reference

4. The Committee on Contributions carried out 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, 67/238, 70/245 and 73/271.

5. The Committee had before it the summary records of the Fifth Committee at the seventy-third session of the General Assembly relating to agenda item 140, entitled "Scale of assessments for the apportionment of the expenses of the United Nations" (A/C.5/73/SR.1, A/C.5/73/SR.2 and A/C.5/73/SR.26) and the verbatim records of the 19th and 65th plenary meetings of the Assembly at its seventy-third session (A/73/PV.19 and A/73/PV.65), and had available the relevant reports of the Fifth Committee to the Assembly (A/73/421 and A/73/421/Add.1).

III. Review of the methodology for the preparation of the scale of assessments

6. At its seventy-ninth 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 six periods. The Committee also recalled that, in its resolution 58/1 B, as reaffirmed by its resolution 61/237 and subsequent resolutions, the Assembly had requested the Committee, in accordance with its mandate and the rules of procedure of the 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 73/271, 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.

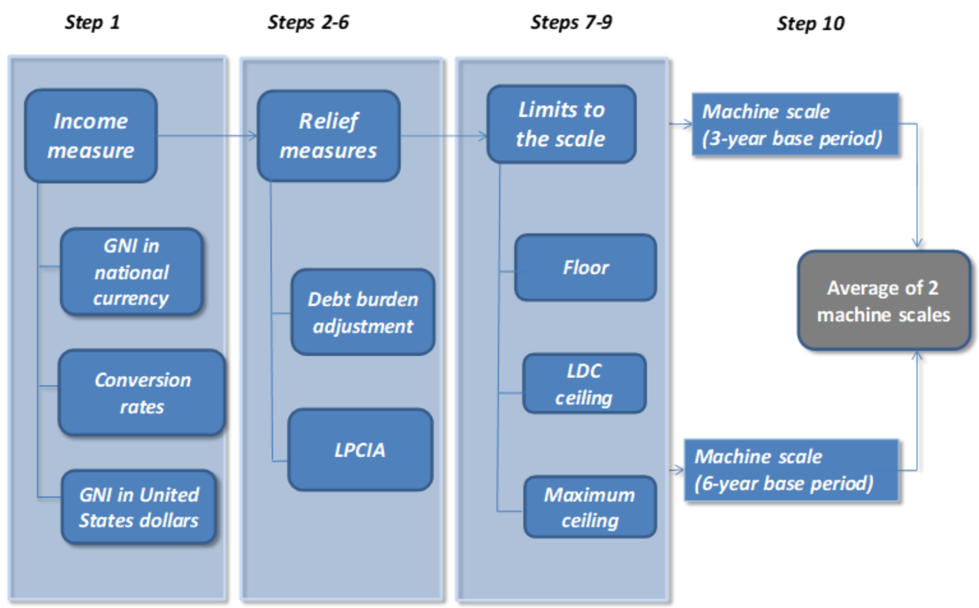
7. The Committee recalled that, in adopting the latest scale of assessments in its resolution 73/271, the General Assembly had recognized that the current methodology

could be enhanced, bearing in mind the principle of capacity to pay. 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 seventy-sixth session.

A. Elements of the methodology for the preparation of the scale of assessments

8. The Committee recalled that the same methodology used to prepare the scale of assessments for the period 2001–2003 had been used to prepare the scale of assessments for the period 2019–2021. An overview of the methodology used in preparing the current scale is presented in the figure below. A more detailed description of the methodology is contained in annex I to the present report, including a step-by-step explanation of the process.

Overview of the methodology for preparing the scale of assessments



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

9. On the basis of the general mandate given to it under rule 160 of the rules of procedure of the General Assembly, as well as the requests contained in Assembly resolutions 58/1 B and 73/271, the Committee carried out a review of the elements of the current methodology.

1. Elements for making comparative estimates of national income

(a) Income measure

10. The income measure is a first approximation of capacity to pay. 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 (see A/49/897). The Working Group, however, had considered that its use in the scale of assessments would be impracticable at that time owing to the lower reliability and availability of that income measure.

11. 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.

Availability of gross national disposable income data as at December 2018

	2012	*2013*	*2014*	*2015*	*2016*	*2017*
Number of Member States providing GNDI data	135	127	124	118	100	38
Percentage contribution of those Member States to the scale of assessments for 2019–2021	99.4	99.2	96.8	96.7	92.3	31.1

12. The Committee noted the importance of transfers, including remittances, in measuring a country's capacity to pay in a changing global economy. Based on its review of the latest data, 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 those data by countries. Although the availability of GNDI data had improved over the years, they were still not being provided by the majority of Member States in a timely manner. By December 2018, data were available for the year 2012 for 135 Member States; however, for the year 2017, data were available for only 38 Member States. Given the lower availability of GNDI data, the Committee considered that it was still not feasible to use the data for the preparation of the scale of assessments. The Committee requested the Statistics Division of the Department of Economic and Social Affairs of the Secretariat to continue to review the availability and possible sources of GNDI data. The Committee discussed the possibility of using remittance data reported by the providing country rather than such data reported by the receiving country.

13. At its seventy-ninth 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).

14. The Committee recalled that, in 2008, the Statistical Commission had adopted the 2008 System of National Accounts (SNA) as the international statistical standard for compiling national accounts statistics, and had 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 (the 2008 SNA or the 1993 SNA) and those still reporting under the 1968 SNA. The Committee noted that an increasing number of Member States had adopted the 1993 SNA or the 2008 SNA, as shown in the table below, therefore diminishing the potential impact on the comparability of the data. A total of 183 Member States were reporting under the more recent standards, of which 94 reported under the 1993 SNA and 89 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 2017*	*Percentage of total population of Member States in 2017*
2011	150	95.5	90.1
2012	156	98.0	92.5
2013	163	98.1	93.9
2014	167	98.8	94.8
2015	172	99.1	95.7
2016	176	99.1	96.0
2017	183	99.3	97.2
2018	183	99.3	97.2

15. The Committee noted that, while GNI data compiled under the 1993 and the 2008 SNA were 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. Furthermore, GNI data reported under the 1993 and the 2008 SNA constituted a more accurate reflection of the full productive capacity of an economy than those reported under the 1968 SNA. The Committee welcomed the continued increase in the number of Member States reporting under the more recent standards, and emphasized the importance of the remaining 10 Member States adopting and reporting on a timely basis under the 2008 SNA. According to the statistical data for the period 2012–2017, the total share of world GNI for Member States still reporting under the 1968 SNA was 0.706 per cent and their share in the scale was 0.447 per cent.

16. The Committee reviewed the statistical data available with a two-year time lag and noted that they were the most timely data available[1] for calculating the scale of assessments. There were still considerable delays in the timely submission of data by some Member States, and consequently the data submitted officially by Member States had to be supplemented by other official sources, including from the regional commissions of the United Nations, the International Monetary Fund (IMF), the World Bank and the publications of Member States. In some cases, it was also necessary to include estimates prepared by the Statistics Division of the Department of Economic and Social Affairs. In reviewing the available data, the Committee noted that, for the year 2017, officially submitted GNI data were available for approximately 38 per cent of the United Nations' membership, as shown in the following table. While some data were available from other sources for some countries, the Statistics Division was required to make estimates for 70 countries. However, in most of those cases, official GDP data were available and had been used as the underlying basis for estimation.

[1] In accordance with statistical standards for the timeliness of data, it is expected that data for a particular reference period be available before the end of the next period (e.g. data for 2017 are reported before the end of 2018).

Sources of information for gross national income data, December 2018

Year	*National accounts questionnaires submitted directly*	*International Monetary Fund*	*World Bank*	*Other*[a]	*Estimated*	*Total*
2012	146	1	31	7	8	193
2013	141	1	36	8	8	193
2014	135	–	40	12	6	193
2015	133	–	42	12	6	193
2016	117	–	47	13	16	193
2017	74	–	39	10	70	193

[a] Statistical offices, United Nations regional commissions and central/regional banks.

17. At its previous sessions, the Committee had reviewed the reliability of statistical data available, including the impact of the revisions made over time to the data initially submitted by Member States. The Committee noted that the use of the data as later revised by Member States generated significantly different results in some cases compared with the already approved scale of assessments. The Committee also noted that 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. Provisional estimates of national accounts aggregates were often substantially revised in subsequent years. The Committee considered the extent to which revisions to the most recent data could be significant.

18. Following its review of the data available for the preparation of the scale of assessments, the Committee had noted that, given the limitations of the data set, there were trade-offs in achieving a balance among timeliness, reliability, verifiability and comparability. The Committee had noted that those limitations were the result of several factors, including the delay in the submission of national accounts data by some Member States, the volume of estimates that had to be included, the fact that some Member States still reported under the 1968 SNA, and the significant revisions that were later submitted. In adopting the scale of assessments in its resolution 73/271, the General Assembly had encouraged Member States to submit national accounts data under the 2008 SNA on a timely basis. In the same resolution, the 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. The Assembly had also supported the efforts of the Statistics Division in supporting statistics at the national level and in providing support to countries and regional organizations to enhance coordination, advocacy and resources for the implementation of the 2008 SNA.

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

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

(b) **Welcomed the increasing number of Member States implementing 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 2008 SNA on a timely basis;**

(d) **In the interests of completeness and comparability of data, encouraged Member States to submit statistics on remittances to meet 2008 SNA standards and indicator 10.c.1 and 17.3.2 of the Sustainable Development Goals and urged the International Monetary Fund, UN Statistics Division, and the World Bank to adopt uniform data standards and procedures for reporting that data.**

(b) Conversion rates

20. A conversion factor is needed to convert the GNI data received from Member States in their national currencies to a common monetary unit. In accordance with General Assembly resolutions, a United States dollar conversion factor based on market exchange rates (MERs) is used for the scale methodology "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 should be employed" (see, for example, resolution 70/245, para. 6 (c)).

21. The Committee noted that the exchange rates (conversion rates) used by the Statistics Division to convert GNI data in national currencies to United States dollars are the annual averages of market exchange rates provided to IMF by the monetary authority of each Member State, which are set out in the IMF publication entitled *International Financial Statistics*. As used by IMF, the term "market exchange rate" could refer to any one of the three types of annual average rates: (a) market rates, determined largely by market forces; (b) official rates, determined by government authorities; and (c) principal rates, in cases in which countries maintain multiple exchange rate regimes. For the purpose of the scale of assessments, rates of all three types obtained from the publication are considered to be MERs.

22. The Committee also noted that, when MERs are not available from the publication or from the IMF economic information system, the Statistics Division uses average annual United Nations operational rates of exchange. Those rates are established primarily for accounting purposes and are applied to all official transactions of the United Nations with respect to a country's currency. The rates may take the form of official, commercial or tourist rates of exchange.

23. The Committee recalled that, for previous scales, MERs had been used, except where that would have caused excessive fluctuations and distortions in the income of some Member States, in which case PAREs or other appropriate conversion rates had been used. For the 2019–2021 scale of assessment, the Committee had used systematic criteria to identify MERs that had caused excessive fluctuations and distortions in GNI for possible replacement with PAREs or other appropriate conversion rates.

24. The stepwise application of the systematic criteria, shown in annex II to the present report, might be summarized as follows (as applied for the scale of assessments for 2019–2021):

(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 with those of neighbouring countries at the same level of economic development. To carry out that step for the scale of assessments for 2019–2021, the Committee examined countries with a coefficient of variation in

MERs of less than 3 per cent over the period 2011–2016 to identify countries deemed to be following a fixed exchange rate regime during that period. The MERs of those countries were also compared with the United Nations operational rates and with 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, 2011–2013 and 2014–2016 for the 2019–2021 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.

25. The Committee recalled that both elements of the criteria, namely, the growth factor of the per capita GNI and MVI of Member States, were considered relative to their respective values based on the entire membership of the United Nations. In that way, the systematic criteria took into account the relative movement of the currencies 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 for which the MERs should be reviewed.

26. At its present session, the Committee used the systematic criteria to identify MERs for review for possible replacement in preparing the scale of assessments for the 2019 update of the 2019–2021 scale. Through that review, the Committee concluded that using MERs or modified conversion rates for 2017 in the case of the Bolivian Republic of Venezuela would lead to a distortion in the per capita GNI of that Member State. To address the distortion, the Committee decided to present, for information purposes, the updated scale using the United Nations operational rates of exchange for 2017. The outcome of that approach is presented in annex IV to the present report.

27. 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. It also used a statistical measure, 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 and inflation-adjusted exchange rates. The Committee noted that, apart from the inflation-adjusted averages of exchange rates, changing the range of the variations of the thresholds of its two parameters and applying three-year and six-year averages of exchange rates to the current data did not improve the reliability of the results, and the systematic criteria as currently formulated remained a generally effective instrument to assist in identifying Member States with MERs that needed additional review. The Committee decided to further study the systematic criteria at its future sessions.

28. **The Committee recommended that conversion rates based on MERs be used for the scale of assessments, except where that would cause excessive fluctuations and distortions in the GNI of some Member States expressed in United States dollars, in which case other appropriate conversion rates such as United Nations operational rates, PAREs or modified conversion rates should be applied, if so determined on a case-by-case basis.**

(c) Base period

29. For the scale methodology, income data expressed in United States dollars are averaged over a designated base period. In the past, the base period used in preparing the scale of assessments varied from 1 to 10 years. The Committee recalled that, for the 2001–2003 scale, the General Assembly, in its resolution 55/5 B, had adopted a hybrid approach based on average statistical base periods of six and three years, reflecting a compromise between those arguing for shorter base periods and those arguing for longer ones. 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.

30. The Committee recalled that at previous sessions it had discussed extensively the alternative approach 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. The Committee had concluded that a single machine run was technically feasible, as reflected by the statistical information provided by the Statistics Division. Some members had supported running a single machine scale; however, others had not. Some members expressed the view that it would be a simpler technical approach to reflect the average of the three-year and six-year periods, and would not constitute a change to the current methodology. The Statistics Division illustrated to the Committee that averaging the two scales required additional adjustments to correct for rounding. Other members expressed the view that two scales should continue to be calculated and the results averaged, consistent with the approach that had been used since the adoption by the General Assembly of its resolution 55/5 B.

31. The Committee also recalled that at its previous sessions it had discussed the advantages and disadvantages of both shorter and longer base periods. Some members 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.

32. The Committee noted that the choice of base period had a material impact on the outcome of the scale methodology. However, once chosen, comparability and stability were achieved over time by maintaining the same base period. Since the current approach had been used for a relatively long time, those objectives had been achieved for the methodology.

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

2. Relief measures

34. The relief measures in the scale of assessments methodology consist of the debt-burden and low per capita income adjustments. An overview of those 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 periods)

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
2016–2018	0.588	10.132	10.720	131	26.240	16.107	3 497	33 804	10 186
2019–2021	0.720	9.647	10.367	130	28.589	18.942	3 920	32 862	10 440
2019 update[c]	0.689	9.661	10.351	131	31.610	21.948	4 206	36 283	10 509
Growth since 2001–2003[d]	-12.3	14.2	12.0	-0.8	70.2	116.9	278.2	54.9	116.6

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

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

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

[c] 2019 update refers to the update to the scale for 2019–2021 using data available in December 2018 for the 2012–2017 base period.

[d] Percentage change between the 2001–2003 scale and the 2019 update.

(a) Debt-burden adjustment

35. 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 nominal 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 using updated statistical data for the 2012–2017 period would be 0.689 percentage points. A total of 119 members would benefit from the debt-burden adjustment.

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

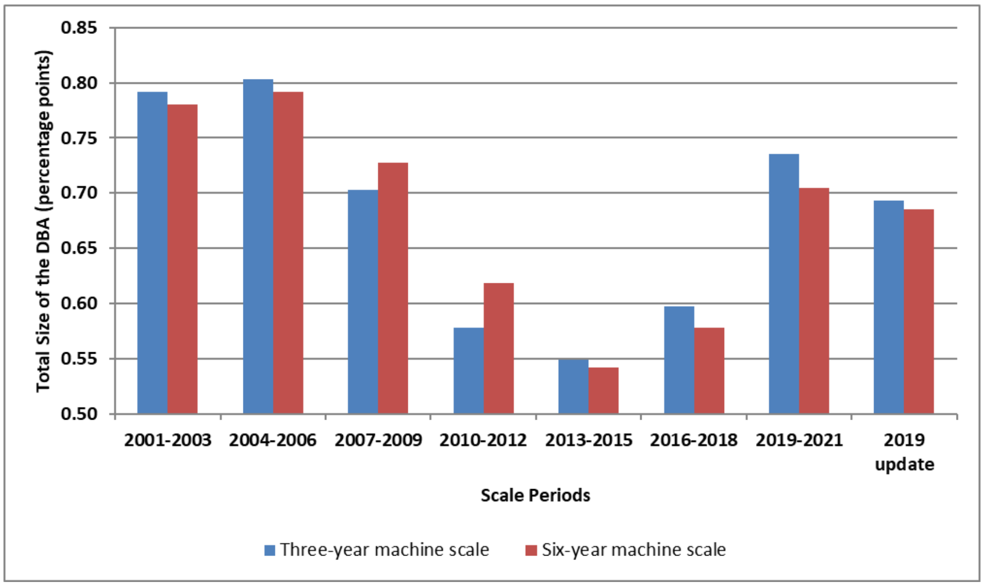
Scale period	*Number of debt-burden adjustment beneficiaries*	*Debt-burden adjustment (percentage points)*	*Top five beneficiaries (percentage points)*	*World Bank thresholds (United States dollars)*
2001–2003	112	0.786	0.528	9 412
2004–2006	109	0.796	0.513	9 322
2007–2009	103	0.711	0.452	9 443
2010–2012	133	0.598	0.391	10 701
2013–2015	129	0.545	0.337	11 868
2016–2018	122	0.588	0.370	12 490
2019–2021	122	0.720	0.424	12 236
2019 update[a,b]	119	0.689	0.380	12 056

[a] 2019 update refers to the update of the 2019–2021 scale using data available in December 2018 for the 2012–2017 base period.

[b] Market exchange rate (except United Nations operational rates of exchange for Myanmar (2012) and the Syrian Arab Republic (2012–2017) and modified conversion rates for the Bolivarian Republic of Venezuela (2014–2017)).

36. The Committee noted that the latest statistical data for the 2012–2017 period reflected a decrease in the size of the debt-burden adjustment.

Overview of the total size of the debt-burden adjustment by scale period



Abbreviation: DBA, debt-burden adjustment.

37. 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. The Committee's consideration of this matter was summarized in its report on its forty-eighth session (see A/43/11, paras. 11–21). 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 Member States, while they were now available for 121 Member States.

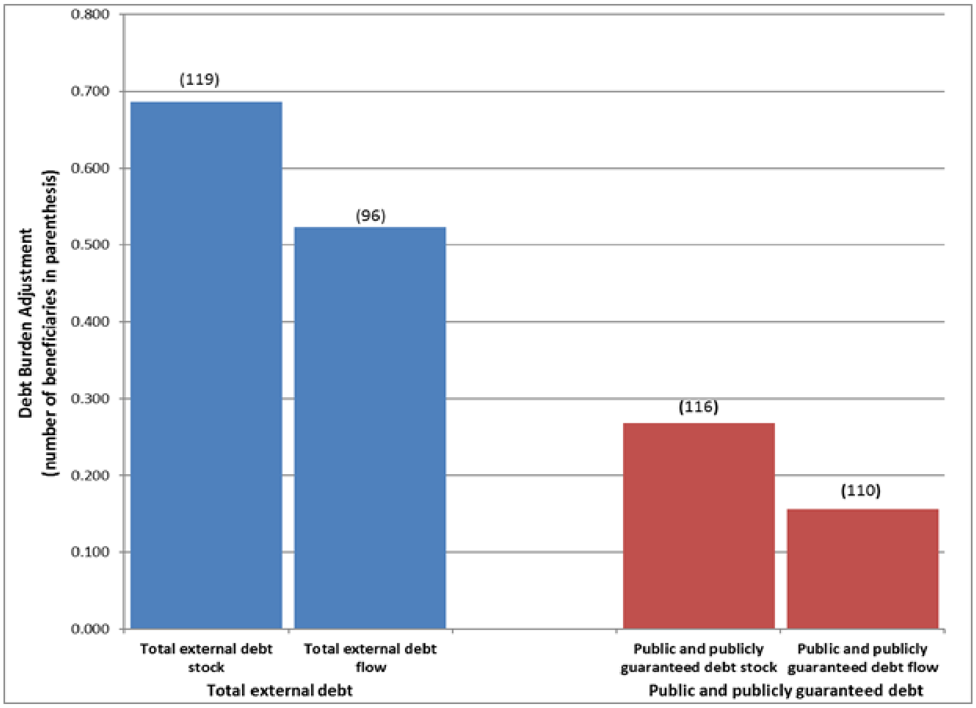
38. The Committee noted that, in addition to the 121 Member States covered in the World Bank database, 14 other Member States qualified for the debt-burden adjustment under the current methodology. Three of those Member States had provided debt data in response to requests that were transmitted through their permanent missions to the United Nations. 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 Member States, several were subject to the floor adjustment, and the lack of a debt-burden adjustment would have had no impact on their rate of adjustment. The Committee noted that gaps in data from some Member States that qualified for the debt-burden adjustment had an impact on the ability to prepare the scale of assessments strictly on the basis of reliable, verifiable and comparable data.

39. The Committee recalled that limitations in the availability of data on principal payments on debt at the time when the adjustment had been 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. That 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. In its report on its fifty-sixth session, it was noted that, notwithstanding the view of some members that the overall level of debt itself constituted a significant burden, the Committee had agreed that the adjustment should be based on data on actual principal repayments, rather than on a proportion of debt stocks (see A/50/11/Add.2, para. 41).

40. 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 2012–2017 period, the World Bank International Debt Statistics database covered the debt stock and debt flow of 121 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 per capita GNI threshold for high-income economies, which had been $12,056 in 2017. On the basis of the information reviewed at its present session, the Committee noted that the actual average repayment period of external debt for 2012–2017 was approximately 11.0 years, compared with the 8-year period assumed for the debt-stock approach. For that period, the actual average repayment period for public and publicly guaranteed debt was 13.3 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 figure 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 December 2018 data)



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, in more recent times the international financial crisis had had an 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 that external debt statistics for all Member States were still not readily available from one single data source and that available data were not comparable. However, as was done for 14 Member States (see para. 38 above), requests and estimates could be made for high-income countries should the General Assembly decide to apply the debt burden adjustment to all Member States. Those members pointed out that the particular conditions that had been the rationale for the introduction of the debt-burden adjustment in 1986 were not currently applicable to all 121 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 noted that the 2019–2021 scale showed that the size of the adjustment was increasing. 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, those 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. They 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 which 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, as it reflected 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, or to switching from the debt-stock to the debt-flow approach. They 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. Those members also expressed the view that, if the debt stock approach was maintained, it could be significantly improved by updating the repayment period, which was based on the assumption of repayment occurring over a period of eight years at the time of introduction of the debt burden adjustment in 1986. That would bring the debt stock closer to the current economic reality.

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. 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 questioned whether, as a relief measure, the debt burden adjustment should be applied to upper-middle-income countries as defined by the World Bank whose per capital GNI is above the threshold used to determine eligibility for the LPCIA, and noted that applying the current LPCIA threshold to the debt burden adjustment, which would affect only five countries under the 2019 update, would increase consistency among the relief measures and focus relief on countries with lower incomes and less capacity to pay.

48. The Committee noted that reliable, verifiable and comparable data was now also available to base the debt burden adjustment on public external debt, the debt-flow approach and the actual average repayment period.

49. **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

50. The Committee noted 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 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 of the scale methodology, which should be based on reliable, verifiable and comparable data.

51. The adjustment has two parameters to set the size of the adjustment: a threshold level of per capita GNI to determine which countries would benefit, and a gradient. Prior to 1979, the amount of the adjustment was distributed pro rata to all Member States; however, from that year onward the adjustment was changed to be redistributed only to Member States above the low per capita income threshold. 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.

52. The total redistribution of points at the low per capita income adjustment stage using updated statistical data for 2012–2017 would be 9.661 percentage points.

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

Scale period	*Number of LPCIA beneficiaries*	*Total LPCIA (percentage points)*	*Top five beneficiaries (percentage points)*	*World average per capita GNI*
2001–2003	132	8.457	3.736	4 851
2004–2006	130	8.627	3.368	5 097
2007–2009	132	9.287	3.441	5 630
2010–2012	134	9.564	3.575	6 988
2013–2015	130	9.598	3.188	8 647
2016–2018	131	10.132	3.425	10 186
2019–2021	130	9.647	3.674	10 440
2019 update[a,b]	131	9.661	3.919	10 509

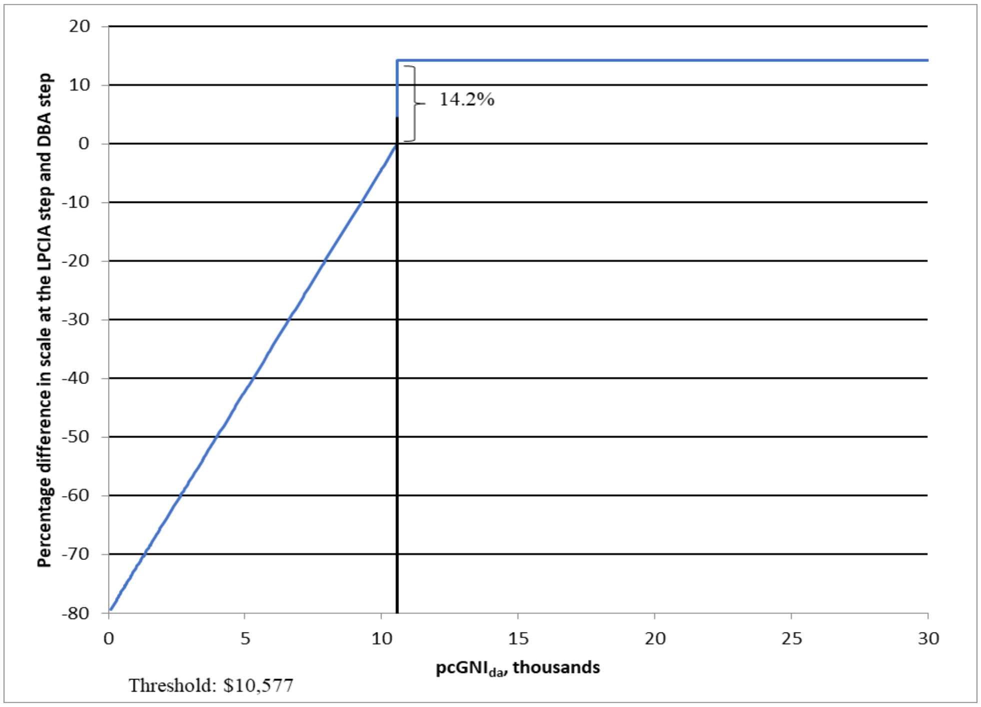
Abbreviation: LPCIA, low per capita income adjustment.

[a] 2019 update refers to the update of the 2019–2021 scale using data available in December 2018 for the 2012–2017 base period.

[b] Market exchange rate (except United Nations operational rates of exchange for Myanmar (2012) and the Syrian Arab Republic (2012–2017) and modified conversion rates for the Bolivarian Republic of Venezuela (2014–2017)).

53. At its present session, the Committee reviewed the LPCIA as currently formulated, using updated statistics. The figure below presents the LPCIA as a percentage of the debt-adjusted GNI share, shown in relation to the per capita debt-adjusted GNI. With a gradient of 80 per cent, for those Member States below the threshold, the LPCIA ranges from 80 per cent to zero, with the relative size of the adjustment decreasing as the per capita debt-adjusted GNI approaches the threshold. For all Member States above the threshold, the LPCIA results in a uniform increase of 14.2 per cent of their debt-adjusted GNI, as shown in the figure below.

Low per capita income adjustment as a percentage of debt-burden adjusted gross national income share, in relation to per capita debt-adjusted gross national income (for illustrative purposes, with a six-year base period that results in a threshold of $10,577)



Abbreviation: DBA, debt-burden adjustment.

54. Some members of the Committee expressed the view that, according to the review of the latest statistical data, the LPCIA continued to work 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. Furthermore, 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 GNI reflected the economic reality and was a sound basis for determining low per capita income. They also pointed to the significant changes in recent scales of assessment, which included increases for many developing countries. They emphasized that changes to the LPCIA would need to be based on reliable data and should be a technical enhancement to the methodology as a whole, not a change designed solely to lessen the absorption of the burden on those above the threshold.

55. Other members argued that the adjustment had been intended to provide targeted relief for countries with low per capita income but that, through its current design, it was instead providing very generalized and significant relief to a much larger number of Member States, including Member States that the World Bank classified as upper-middle-income countries – while the current threshold is $10,577 (six-year base period), the World Bank classification for low-income countries is $1,025. 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 recalled the various options for revising the LPCIA, with different views expressed. Those options are summarized as follows:

(a) The LPCIA 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 on the basis of 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 based on the median per capita GNI 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 threshold could be fixed in real terms at an initial fixed amount, such as $10,000, similar to the $1,000 fixed threshold used from 1948 to 1973. The $10,000 amount could then be adjusted for inflation in future years;

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

(f) 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 (which was currently absorbed only by those countries above the threshold). The proposals are further discussed in section III.B.1 (b) 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 only)

	Value of the threshold (United States dollars)	*Number of beneficiaries*	*Number of absorbers*	*Total points redistributed*
2019 update[a,b]	10 577	131	62	9.753
Threshold based on average per capita debt-adjusted GNI	10 467	131	62	9.593
Threshold based on average per capita GNI, using GNI per capita of Member States without debt adjustment	10 577	131	62	9.355
Threshold based on median per capita GNI	5 143	98	95	3.767
2019–2021 threshold adjusted for inflation	10 352	130	63	9.422
World Bank low-income threshold	1 025	30	163	0.139
World Bank lower-middle-income threshold	4 037	86	107	2.986
World Bank upper-middle-income threshold	12 477	136	57	12.312

(Footnotes on following page)

(Footnotes to table)

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Abbreviation: GNI, gross national income.

[a] 2019 update refers to the update of the 2019–2021 scale using data available in December 2018 for the 2012–2017 base period.

[b] Market exchange rate (except United Nations operational rates of exchange for Myanmar (2012) and the Syrian Arab Republic (2012–2017) and modified conversion rates for the Bolivarian Republic of Venezuela (2014–2017)).

58. In the past, the Committee had 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. Under that alternative approach, using the updated statistical data for 2012–2017, the size of the points redistributed would change, but the number of beneficiaries and number of absorbers would remain the same.

59. The Committee had also agreed that another alternative approach for establishing the threshold could be an inflation-adjusted threshold. The LPCIA threshold would be fixed in real terms instead of 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. Under that approach, a country's individual position with respect to the LPCIA threshold would be rendered independent of the performance of other countries. Under that alternative approach, using the updated statistical data for 2012–2017 and the 2019–2021 threshold adjusted for inflation, the size of the points redistributed would change, but the number of beneficiaries and number of absorbers would remain the same.

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 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 2019–2021 period, 16 Member States, of which 9 were included in the list of the least developed countries, had been raised to the floor. On the basis of its analysis of the updated statistical data for 2012–2017, the Committee noted that the same Member States had been raised to the floor.

62. Member States at the floor (0.001 per cent) were each assessed $27,883 for the regular budget for 2019. The Committee considered the floor of 0.001 per cent to be the practical minimum contribution that Member States should be expected to make to the Organization.

Minimum amounts payable for the regular budget (years are those in which the floor rate was adjusted and immediately prior years, and current update scale)

Year	*Actual regular budget assessment amount (US$)*	*Minimum assessment rate (%)*	*World inflation[a] (2019=100)*	*Actual regular budget assessment amount (2019 US$)*	*Change (%)*	*0.001 per cent of actual regular budget assessment amount (2019 US$)*	*Change (%)*
1946	7 692	0.04	8.7	88 273		2 207	
1973	74 979	0.04	22.0	340 521		8 513	
1974	44 584	0.02	24.4	183 011	(46.3)	9 151	7.5
1977	67 607	0.02	30.0	225 483		11 274	
1978	40 296	0.01	34.1	118 150	(47.6)	11 815	4.8
1997	106 508	0.01	63.3	168 154		16 815	
1998	10 516	0.001	63.7	16 505	(90.2)	16 505	(1.8)
2016	24 482	0.001	91.4	26 771		26 771	
2017	25 223	0.001	94.3	26 759		26 759	
2018	24 307	0.001	97.1	25 036		25 036	
2019	27 883	0.001	100.0	27 883		27 883	

[a] The world implicit price deflator was constructed by dividing world GDP at current prices with world GDP at constant prices, using GDP data in United States dollars available from the United States of America for the period 1945–1959, the World Bank for the period 1960–1969, and the Statistics Division for the period 1970–2017. To calculate the implicit price deflator for the period 2018–2019, it was it was assumed that the growth rate of the deflator for those two years was the same as its growth rate between 2016 and 2017.

63. **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

64. 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 decision to be taken by the General Assembly.

65. Since 1992, the least developed countries ceiling had been 0.010 per cent. That ceiling had applied to 8 of the 47 least developed countries for the scale of assessments for 2019–2021. Using the updated statistical data for 2012–2017, the Committee noted that the least developed countries ceiling would also apply to 8 of the remaining 47 least developed countries. The total redistribution using the updated data for 2012–2017 was 0.192 points. Angola and Vanuatu are scheduled to graduate in 2021 and 2020, respectively.

66. The maximum ceiling has been part of the scale methodology from the outset. Since 2001, the maximum ceiling rate has been reduced from 25 to 22 per cent. The total redistribution of points using updated statistical data was 5.982. Only one country has benefited from those points.

Overview of the scale step adjustments relating to the maximum 22 per cent ceiling by scale period (average of three- and six-year base periods)

			Redistribution points				
			Relief measures		Limits to the scale		
Scale period	*Share in world GNI*	*Difference between share in world GNI and ceiling scale of 22 per cent*	*Debt adjustment*	*LPCIA*	*Floor*	*LDC*	*Ceiling*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*
2001–2003	27.043	5.043	0.275	2.841	(0.005)	0.012	(8.166)
2004–2006	30.747	8.747	0.313	3.260	(0.006)	0.016	(12.329)
2007–2009	30.195	8.195	0.272	3.437	(0.006)	0.009	(11.907)
2010–2012	27.410	5.410	0.215	3.328	(0.006)	0.017	(8.965)
2013–2015	24.304	2.304	0.185	3.108	(0.004)	0.029	(5.622)
2016–2018	22.572	0.572	0.190	3.130	(0.004)	0.042	(3.938)
2019–2021	23.575	1.575	0.264	3.376	(0.004)	0.049	(5.260)
2019 update[a,b]	24.119	2.119	0.257	3.557	(0.004)	0.054	(5.982)

Abbreviations: GNI, gross national income; LDC, least developed country; LPCIA, low per capita income adjustment.
Note: The table above shows track 2 of the default methodology. Figures may not add up due to rounding.
[a] "2019 update" refers to the update to the scale for 2019–2021 using data available in December 2018 for the period 2012–2017.
[b] Market exchange rate (except United Nations operational rates of exchange for Myanmar (2012) and the Syrian Arab Republic (2012–2017), and modified conversion rates for the Bolivarian Republic of Venezuela (2014–2017)).

67. **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

(a) Large scale-to-scale changes in rates of assessment

68. The Committee recalled that over the years it had considered the question of large scale-to-scale changes in the rates of assessment of Member States. It also recalled that the scale methodology for the 1986–1998 scales had included a scheme of limits, which had restricted large scale-to-scale increases and decreases faced by Member States. Nevertheless, owing to the complexities related to the operation of the scheme of limits, which itself created distortions, the General Assembly had subsequently decided to phase out the scheme of limits over two scale periods. Since the calculation of the 2001–2003 scale, its effects had been fully eliminated. Additional details on the rationale for that decision are provided in the report of the Committee on its seventy-eighth session (A/73/11) and previous reports of the Committee.

69. The Committee studied the cases of Member States with large changes in their rates of assessment, using the updated statistical data for the 2012–2017 period. The rates of assessment based on the updated data and the application of the methodology approved for the scale for 2019–2021 are contained in annexes III and IV to the present report. In addition, annex V provides summary information on the scale-to-scale changes using updated statistical data compared with the approved scale for 2019–2021, including information on the underlying factors. The Committee noted that, as had been the case in the past, many changes were related to relative growth of GNI in comparison with the world average, crossing of the LPCIA threshold,

revisions to past official data over time, proximity to the LPCIA threshold and implementation of the new SNA standard.

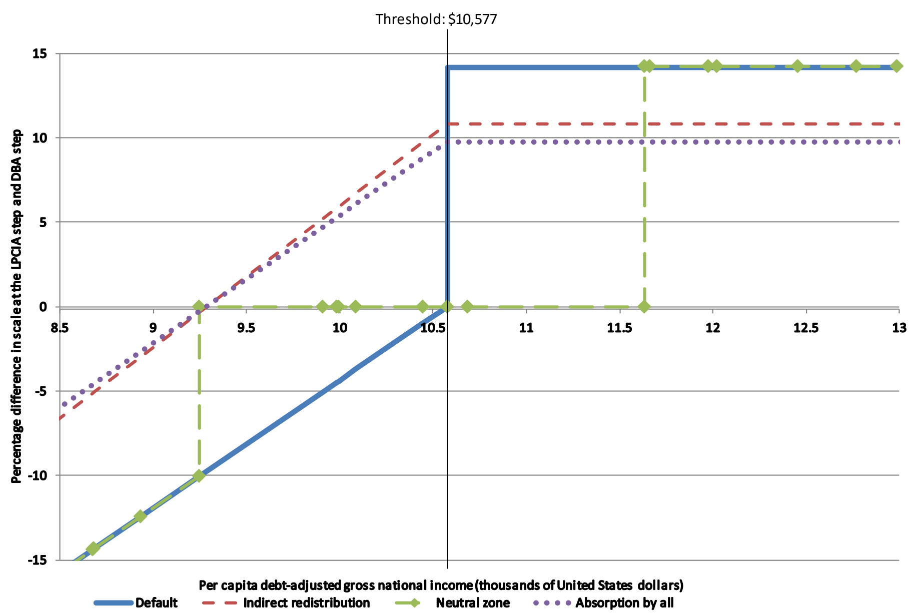
70. **The Committee agreed that any scheme of limits should not be an element of the scale methodology.**

(b) Discontinuity

71. In discussing the issue of discontinuity at its present session, the Committee focused on dealing with the discontinuity caused when a Member State crossed the LPCIA threshold. The Committee noted that Member States crossing the threshold would no longer receive a reduction and would instead be subject to an increase at the LPCIA stage. Therefore, the size of the discontinuity for a Member State crossing the threshold would be the reduction that the Member State received as a beneficiary under the old scale, plus the increase borne as an absorber under the new scale (approximately 14.2 per cent using the latest statistical data). Prior to 1979, the amount of the adjustment had been distributed pro rata to all Member States, including those below the LPCIA threshold. As a result, all Member States, except those affected by the ceilings or the floor, had shared the burden of the adjustment. That approach had mitigated 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 that effect, the adjustment had been redistributed since 1979 to only Member States that were above the threshold.

72. The options for addressing the problem of discontinuity included: (a) distributing the percentage points arising from the LPCIA 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 LPCIA, 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 LPCIA threshold, whereby Member States falling into that neutral zone would neither benefit from nor absorb relief arising from the application of the LPCIA. The effect of these options to address discontinuity is reflected in the chart below.

Effect of different methodologies to address discontinuity at the low per capita income adjustment threshold (six-year base period)



Abbreviation: DBA, debt-burden adjustment.

73. Some members expressed reservations about introducing such proposals into 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. Those members noted that the inclusion of the six-year base period in the current methodology provided some built-in mitigation to address discontinuity.

74. **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

75. 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 2019–2021 period, for example, for which the base periods were 2011–2016 and 2014–2016, data for 2017 would replace both data for 2011 in the six-year base period and data for 2014 in the three-year base period. On the basis of those recalculated income shares and the established scale methodology, the scale for 2020 would be adjusted accordingly. Similarly, for 2021 the scale would be adjusted by replacing data for 2012 in the six-year base period and data for 2015 in the three-year base period with data for 2018.

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

77. Some members supported annual recalculation, on the basis of the view that it would reflect a better measure of capacity to pay, since the scale would be recalculated annually on the basis of the most up-to-date data available. They considered that this would also be better aligned with the annual budget of the United Nations. Those members referred to the problems encountered in the provision of data, the volume of estimates and the significant revisions made by some Member States to previously submitted data. 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, revisions to data from past years and the extra information submitted by individual Member States. Annual recalculation would also help to address discontinuity and 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.

78. Other members did not support the idea of annual recalculation. They supported the maintenance of current arrangements, which are 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 approval by the Assembly of the scale of assessments, as well as changes to the timing and frequency of peacekeeping assessments, potentially having an impact on the cash position of individual peacekeeping operations. 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. It was pointed out that annual recalculation would have a negative

impact on the formulation of the national budgets of some Member States. They 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.

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

Benefits	*Drawbacks*
Better reflects 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 and revisions to GNI estimates are fully incorporated	Peacekeeping assessments would be issued at least twice a year (in January and July, for a maximum of six months); consequential impact on the Organization's short-term cash flow; and 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 that follow the United Nations scale of assessments
The updated scale of assessments could take into account any newly available statistical information that was 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, in addition to the possible need to amend rule 160 of the rules of procedure of the General Assembly

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

IV. Multi-year payment plans

81. 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 73/271, the Assembly reaffirmed that endorsement.

82. In considering the matter, the Committee had before it the report of the Secretary-General on multi-year payment plans (A/74/68), 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.

83. 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.

84. 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

85. The table under paragraph 14 of the report of the Secretary-General on multi-year payment plans (A/74/68) summarizes the status of the multi-year payment plan submitted by Sao Tome and Principe in 2002. The Committee was also provided with updated information relating to the plan as at 21 June 2019.

Status of payment plans

(United States dollars)

	Payment plan	*Assessments as at 31 December*	*Payments/credits*	*Outstanding as at 31 December*
Sao Tome and Principe				
2001				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
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		34 498	44 888	871 143
2016		35 846	50 865	856 124
2017		32 629	502	888 251
2018		29 744	50 255	867 740
2019		31 787		899 527[a]

[a] As at 21 June 2019.

86. The Committee welcomed the resumption of payments by Sao Tome and Principe in recent years, in amounts which were in excess of its annual assessments. The Committee noted that the last payment had been received in 2018 and encouraged the country to formulate a new plan when possible.

B. Conclusions and recommendations

87. **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.

V. Application of Article 19 of the Charter

88. 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.

89. 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 73/4, 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 might be necessary.

90. The Committee noted that all the requests for exemption considered at its present session had been received by the President of the General Assembly in advance of the deadline. **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.**

91. The Committee recalled that, at its last session, four requests for exemption under Article 19 had been considered, although one Member State (Guinea-Bissau) had made a payment in the amount of $181,352 in 2018, and was no longer in arrears under Article 19. As a result, only three Member States had been exempted under Article 19 pursuant to resolution 73/4 of 12 October 2018. The Committee welcomed the payment by Guinea-Bissau to eliminate its arrears, and recalled the significant challenges faced by that country, which had consecutively fallen under Article 19 for 26 years. **The Committee expressed its appreciation for the considerable efforts by Guinea-Bissau to address its arrears, and welcomed the successful action taken in 2018, despite the difficult situation of the country.**

92. At its present session, the Committee noted that three requests for exemption under Article 19 had been received.

Requests for exemption

Member State	Number of years consecutively falling under Article 19	Number of years consecutively requesting an exemption under Article 19	Total payments received while falling under Article 19 (in United States dollars)	Contributions due as at 21 June 2019 (in United States dollars)
Comoros	27	25	496 070	984 507
Sao Tome and Principe	32	18	967 841	899 527
Somalia	27	18	4 923	1 519 402

93. In reviewing the three requests, the Committee recognized the continuing difficult situation of the Member States concerned. It acknowledged the great efforts that had been made in some cases to make some payment of contributions over the years. The Committee recalled that, by its resolution 52/215, the General Assembly had decided to reduce the floor rate from 0.01 per cent to 0.001 per cent, starting with the 1998–2000 scale of assessment period. As a result, in most cases, the bulk of the accumulated contributions still due from those Member States stemmed from the period prior to 1998.

94. **The Committee encouraged the Member States concerned to address their growing arrears by making annual payments exceeding current assessments in order to avoid further accumulation of arrears. 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.**

1. Comoros

95. The Committee had before it a letter dated 7 May 2019 from the President of the General Assembly addressed to the Chair of the Committee on Contributions, transmitting a letter dated 3 May 2019 from the Chargé d'affaires a.i. of the Permanent Mission of the Comoros to the United Nations addressed to the President of the General Assembly. It also heard an oral presentation by the Chargé d'affaires a.i. of the Permanent Mission of Comoros.

96. In its written and oral presentations, the Comoros indicated that, while the Government was channelling investments into public infrastructure, a steady and significant flow of remittances from the diaspora continued to support the economy. However, public investments affected the country's debt situation, especially when interest rates were rising. Despite the great efforts made over the past three years, more investments were needed to maintain the sustainability of electricity coverage in all areas, which was essential to pursuing economic growth. There had been positive developments in the private sector, including the arrival of Turkish Airlines, the construction of a new resort, and the building of a second landing station for submarine fibre-optic cables. In April 2019, the archipelago was severely hit by Cyclone Kenneth, which caused extensive damage to the agriculture, fishing, energy and infrastructure sectors and led to a significant displacement of the population. Overall, the estimated amount necessary to meet immediate emergency relief needs exceeded 4 million euros. Comoros had kept in mind the issue of a multi-year payment plan, and remained committed to regularly reducing its arrears by paying $33,000 annually.

97. The Secretariat provided the Committee with information concerning the situation in the Comoros. The Comoros remained a fragile State facing long-standing political and socioeconomic challenges, which hampered development efforts and carried the risk of recurring political and institutional instability. Over the last year,

the country experienced increased political tension, in particular during the July 2018 referendum and the 2019 electoral processes. The fragile and delicate situation in the country further deteriorated with the recent impact of the cyclone Kenneth which caused major devastation and loss of life and shifted the focus from political debate to humanitarian response.

98. The Committee noted that the accumulated contributions due from the Comoros amounted to $984,507 and that a minimum payment of $884,810 was required under Article 19. The most recent payment, of $31,802, from the Comoros had been received in September 2018. The Committee welcomed that payments had also been received annually since 2012, and the indication that the Comoros 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.

99. **The Committee concluded that the failure of the Comoros to pay the minimum amount necessary to avoid the application of Article 19 was a result of conditions beyond its control. It therefore recommended that the Comoros be permitted to vote until the end of the seventy-fourth session of the General Assembly.**

2. Sao Tome and Principe

100. The Committee had before it a letter dated 7 May 2019 from the President of the General Assembly addressed to the Chair of the Committee on Contributions, transmitting a letter dated 2 May 2019 from the Chargé d'affaires a.i. of the Permanent Mission 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 Chargé d'affaires a.i. of the Permanent Mission of Sao Tome and Principe.

101. In its written and oral presentations, Sao Tome and Principe emphasized the small size of the country, its insularity and its strong dependence on external aid. While the country was not facing any acute humanitarian crisis, it was prone to natural disasters, including floods and landslides. Agriculture has been a strong sector, with exports of cocoa, coffee and palm oil. Tourism was an important and growing activity, but was not able to support economic growth on a countrywide scale. The country was affected by structural and recurrent current account deficits, mostly owing to the large share of domestic spending on imports and a small export base. Sao Tome and Principe continues to face significant challenges to overcoming insularity, small market size, vulnerability to natural shocks and climate change, limited human capital and scarce tradable resources. The Government stated that it would make all payments necessary as soon as possible to preserve the country's right to vote.

102. The Secretariat provided the Committee with information concerning the situation in Sao Tome and Principe and concurred with the country's description of its economic challenges. The country has a history of political instability and remains a politically and economically fragile country. Owing to progress made on sustainable development, Sao Tome and Principe would graduate from the rank of least developed country to middle income country. Given the difficult situation and the lack of preparedness for graduation, the General Assembly granted Sao Tome and Príncipe an exceptional 6 years to transition (with official graduation in 2024).

103. The Committee noted that the accumulated contributions due from Sao Tome and Principe amounted to $899,527 and that a minimum payment of $799,830 was required under Article 19. The most recent payment, of $50,000, from Sao Tome and Principe was received in January 2018. The Committee recalled that payments of $50,400, $44,434 and $51,634 had been received in September 2016, June 2015 and May 2014, respectively. The Committee welcomed those recent payments which it noted were above its annual assessment. The Committee recognized the commitment

made by Sao Tome and Principe in submitting a multi-year payment plan and encouraged the country to review the plan and revise the terms as soon as possible.

104. **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 a result of conditions beyond its control. It therefore recommended that Sao Tome and Principe be permitted to vote until the end of the seventy-fourth session of the General Assembly.**

3. Somalia

105. The Committee had before it a letter dated 20 May 2019 from the President of the General Assembly addressed to the Chair of the Committee on Contributions, transmitting a letter dated 9 May 2019 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 a representative of Somalia.

106. In its written and oral presentations, Somalia indicated that, since the 1990s, the country had endured serious internal conflict and grave economic difficulties. While modest progress had been made, the Government continued to face significant challenges, such as insufficient resources to enable the Government to deal with the acute humanitarian and economic crises and terrorism. Although there were variations in conditions among regions, Somalia remained one of the poorest countries in the world. The Government continued to work on improving its revenue collection systems, but there remained challenges with regard to strengthening public sector institutions, as the long civil war had destroyed physical infrastructure, equipment and the institutional capacity of most government agencies and ministries. The Government of Somalia stated that it 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.

107. The Secretariat provided the Committee with information concerning the situation in Somalia. Over the last year, the country had made some political progress as well as improved its macroeconomic and fiscal outlook. The Federal Government of Somalia had developed four road maps in the areas of politics, security, economic and social development, demonstrating Somalia's commitment to long-term, sustainable development. However, as the state-building process advanced, Somalia still faced significant development, humanitarian and security challenges. According to the latest available data, the vast majority of the population continued to live in poverty. The humanitarian situation was rapidly deteriorating. Drought conditions had spread across the country following two failed rain seasons, resulting in critical water shortages, widespread crop failure and diminished livestock conditions. Although some rain was received in May, the rainfall arrived too little and too late to mitigate the impact of the drought. Furthermore, the communities impacted by the drought have not yet had time to recover from the 2016–2017 drought crisis that had brought Somalia to the brink of famine. Overall, 2.6 million people had been internally displaced by armed conflict, insecurity or drought. The economy remained dependent on remittances and foreign aid, and the country's weak institutions and economic structures were insufficiently resilient to enable preventive responses to disasters.

108. The Committee noted that the accumulated contributions due from Somalia amounted to $1,519,402 and that a minimum payment of $1,419,706 was required under Article 19. The Committee recalled that at its previous session, it had encouraged Somalia to consider making even a symbolic payment as soon as possible. At its present session, the Committee noted that a payment of $4,923 had been received from Somalia in May 2019. This was the first payment since October 1989,

which will enable the closure of two peacekeeping accounts. **The Committee welcomed the symbolic payment by Somalia and encouraged Somalia to continue making payments to address its arrears. The Committee recommended that the General Assembly request the Secretary-General to pay special attention to this issue in his consultations with Somalia.**

109. **The Committee concluded that the failure of Somalia to pay the minimum amount necessary to avoid the application of Article 19 was a result of conditions beyond its control. It therefore recommended that Somalia be permitted to vote until the end of the seventy-fourth session of the General Assembly.**

VI. Other matters

A. Participation of intergovernmental and other entities

110. Some members noted that consideration could be given in any year to intergovernmental organizations with observer status and the related rights and privileges. They also noted that there were currently no assessments or fees payable in respect of observer status. They recalled that the Committee had considered that issue at its fifty-ninth session, held in 1999, and at its sessions held since 2015.

111. Other members considered that this was not pertinent to the Committee because of the lack of a legal mandate. They indicated that there were no expenses to be apportioned to such organizations and entities under Article 17 of the Charter. Those members noted that there had been no consensus on the issue at the time of its consideration at previous sessions.

112. Some members expressed the view that, if and when the Committee discussed the matter, all intergovernmental organizations needed to be addressed, and that the merits and demerits of imposing assessments or fees payable for services for such organizations should be evaluated carefully.

B. Process of decision-making on the scale of assessments

113. The Committee took note of the intense discussions in the Fifth Committee with regard to the regular budget and peacekeeping scales of assessments. Those discussions had required an unprecedented level of resources and support from the Statistics Division. Some members expressed the view that the Committee could provide its experience and advice on the peacekeeping scale of assessments, should the General Assembly so request.

C. Collection of contributions

114. The Committee, at the conclusion of its present session on 21 June 2019, noted that the following three Member States were in arrears in the payment of their assessed contributions under the terms of Article 19 of the Charter but had been permitted to vote in the General Assembly until the end of the seventy-third session, pursuant to Assembly resolution 73/4: the Comoros, Sao Tome and Principe and Somalia. **The Committee authorized its Chair to issue an addendum to the present report, if necessary.**

115. The Committee also noted that, as at 31 May 2019, a total of $3.6 billion was owed to the Organization for the regular budget, peacekeeping operations and the international tribunals. Of that amount, $1.5 billion related to assessments issued in prior years and $2.1 billion related to the current year. The overall amount

($3.6 billion) reflected a decrease compared with the amount of $3.7 billion outstanding as at 31 May 2018.

116. The Committee discussed and received documentation relating to previous decisions of the General Assembly to establish special accounts for contributions owed to the Organization and noted that two of those special accounts were not considered in the application of Article 19.

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

117. Under the provisions of paragraph 19 (a) of its resolution 70/245, the General Assembly authorized the Secretary-General to accept, at his discretion and after consultation with the Chair of the Committee on Contributions, a portion of the contributions of Member States for the calendar years 2016, 2017 and 2018 in currencies other than the United States dollar.

118. The Committee noted that, in 2018, the Secretary-General had accepted as contributions to the regular budget the equivalent of $14,383,253.59 from the Islamic Republic of Iran in non-United States dollar currencies acceptable to the Organization.

E. Organization of the Committee's work

119. 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 was briefed by its secretariat and by the Statistics Division on the consideration of its report on its seventy-eighth session by the Fifth Committee in 2018. The Committee emphasized the importance of ensuring that its secretariat and the Statistics Division were maintained at the capacities required to support the Committee in carrying out its mandates. The Committee also expressed its appreciation for the substantive support provided by the Department of Political and Peacebuilding 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

120. 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. Information on the work of the Committee is available at www.un.org/en/ga/contributions. **The Committee decided to add to its website historical information on the adopted scales of assessment as well as the statistical data used for the calculation of the scales of assessment.**

G. Date of the next session

121. **The Committee decided to hold its eightieth session in New York from 1 to 19 June 2020.**

Annex I

Outline of the methodology used for the preparation of the United Nations scale of assessments for the period 2019–2021

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 2014–2016 and 2011–2016. 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 corresponding base periods as a first approximation of the capacity to pay, and applied conversion factors, relief measures and limits to the scale in order to arrive at 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 national and 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 regimes.

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 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 of America, 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 movement of the currencies 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 2019–2021.

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 the 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 statistics for Member States that are members of and borrowers from the World Bank and have per capita GNI below a given threshold. In 2016, the threshold set by the World Bank was $12,236 (using the World Bank Atlas conversion rates). The amount of the debt-burden adjustment was deducted from the GNI of the countries affected. The debt-burden adjustment was distributed to all Member States through the indirect redistribution of points; that is, 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:

$\text{Average GNI - DBA} = \text{GNI}_{da}$

$\text{Total GNI}_{da} = \text{total GNI - total DBA}$

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 $10,403 for the three-year base period and $10,476 for the six-year base period, and these were fixed as the starting points, or thresholds, for the corresponding 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 all Member States above the threshold, except 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 were 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-year 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 the 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 by which 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 whose average per capita GNI_{da} 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 whose average per capita GNI_{da} 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 cause the beneficiaries of the adjustment to 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 the application of the ceiling.

Track 2

The total of the low per capita income adjustments was proportionately reallocated to all Member States whose average per capita GNI_{da} 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 those adjustments, three sets of limits were applied to each machine scale. The 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 all 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 the Member States that had a rate at this stage that was below the floor. Corresponding reductions were then applied pro rata to all 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 all other Member States except those affected by the floor and, under track 1, the ceiling Member State.

Summary of step 8

The least developed countries that had 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, the 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 all other Member States except those affected by the floor and the least developed countries ceiling, using the track 1 approach from step 6 above.

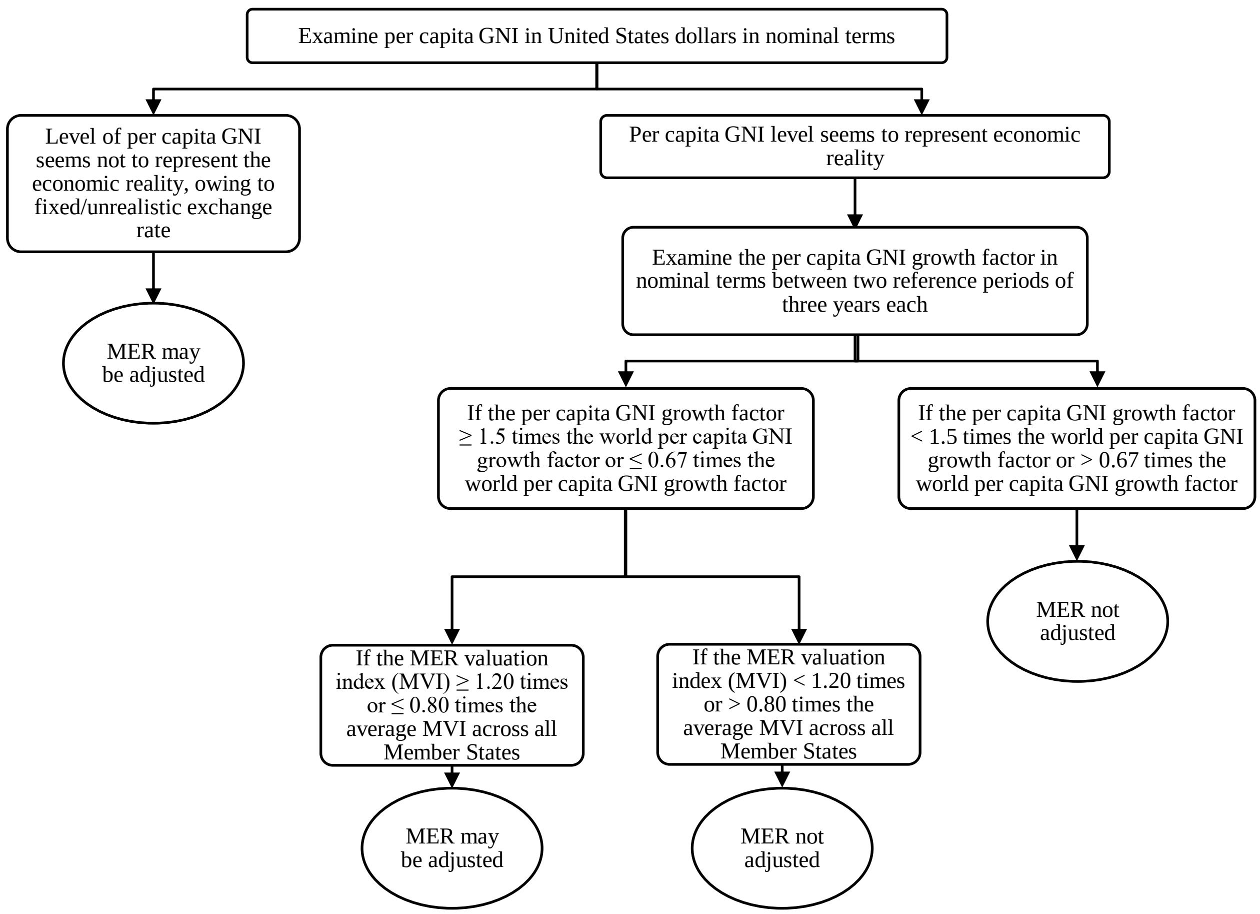
12. An arithmetical average of the final scale figures was then calculated for each Member State, using base periods of three and six years.

Summary of step 10

The results of the two machine scales, using base periods of three and six years (2014–2016 and 2011–2016), were added together and divided by two.

Annex II

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



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

Annex III

2019 update of the scale of assessments for the period 2019–2021

Parameters

Statistical base period	2015–2017 (three-year base period) and 2012–2017 (six-year base period)
Income measure	Gross national income
Conversion rates	Market exchange rate (except United Nations operational rates of exchange for Myanmar (2012) and the Syrian Arab Republic (2012–2017), and modified conversion rates for the Bolivarian Republic of Venezuela (2014–2017))
Debt-burden adjustment	
Debt measure	Total external debt stock
Low per capita income adjustment	
Gradient	Single gradient (80 per cent)
Threshold	$10,440 (three-year base period) and $10,577 (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 2019–2021 (1)	Share in world GNI (2)	Debt adjustment (3)	Low per capita income adjustment (4)	Floor rate (5)	Least developed countries ceiling (6)	Ceiling (7)	Percentage difference compared with 2019–2021 scale (8)
1	Afghanistan[a]	0.007	0.027	0.027	0.007	0.007	0.007	0.007	0.0
2	Albania	0.008	0.016	0.015	0.007	0.007	0.007	0.008	0.0
3	Algeria	0.138	0.223	0.225	0.119	0.119	0.120	0.123	-10.9
4	Andorra	0.005	0.004	0.004	0.004	0.004	0.004	0.005	0.0
5	Angola[a]	0.010	0.146	0.143	0.071	0.071	0.010	0.010	0.0
6	Antigua and Barbuda	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.0
7	Argentina	0.915	0.764	0.772	0.885	0.885	0.886	0.982	7.3
8	Armenia	0.007	0.015	0.013	0.006	0.006	0.006	0.006	-14.3
9	Australia	2.210	1.691	1.709	1.958	1.958	1.962	2.172	-1.7
10	Austria	0.677	0.520	0.526	0.602	0.602	0.603	0.668	-1.3
11	Azerbaijan	0.049	0.063	0.061	0.036	0.036	0.036	0.037	-24.5
12	Bahamas	0.018	0.014	0.014	0.016	0.016	0.016	0.018	0.0
13	Bahrain	0.050	0.040	0.040	0.046	0.046	0.046	0.051	2.0
14	Bangladesh[a]	0.010	0.294	0.291	0.089	0.089	0.010	0.010	0.0
15	Barbados	0.007	0.006	0.006	0.007	0.007	0.007	0.007	0.0
16	Belarus	0.049	0.072	0.066	0.041	0.041	0.041	0.042	-14.3
17	Belgium	0.821	0.627	0.634	0.727	0.726	0.728	0.806	-1.8
18	Belize	0.001	0.002	0.002	0.001	0.001	0.001	0.001	0.0
19	Benin[a]	0.003	0.011	0.011	0.003	0.003	0.003	0.003	0.0
20	Bhutan[a]	0.001	0.003	0.002	0.001	0.001	0.001	0.001	0.0
21	Bolivia (Plurinational State of)	0.016	0.042	0.041	0.017	0.017	0.017	0.018	12.5
22	Bosnia and Herzegovina	0.012	0.022	0.020	0.011	0.011	0.011	0.011	-8.3
23	Botswana	0.014	0.020	0.020	0.014	0.014	0.014	0.015	7.1
24	Brazil	2.948	2.562	2.503	2.287	2.287	2.291	2.362	-19.9
25	Brunei Darussalam	0.025	0.018	0.018	0.021	0.021	0.021	0.023	-8.0
26	Bulgaria	0.046	0.070	0.063	0.045	0.045	0.045	0.047	2.2
27	Burkina Faso[a]	0.003	0.014	0.014	0.003	0.003	0.003	0.003	0.0
28	Burundi[a]	0.001	0.004	0.004	0.001	0.001	0.001	0.001	0.0

	Member State	Adopted scale for 2019–2021 (1)	Share in world GNI (2)	Debt adjustment (3)	Low per capita income adjustment (4)	Floor rate (5)	Least developed countries ceiling (6)	Ceiling (7)	Percentage difference compared with 2019–2021 scale (8)
29	Cabo Verde	0.001	0.002	0.002	0.001	0.001	0.001	0.001	0.0
30	Cambodia[a]	0.006	0.023	0.021	0.006	0.006	0.006	0.006	0.0
31	Cameroon	0.013	0.041	0.041	0.012	0.012	0.012	0.013	0.0
32	Canada	2.734	2.079	2.101	2.408	2.407	2.412	2.670	-2.3
33	Central African Republic[a]	0.001	0.002	0.002	0.001	0.001	0.001	0.001	0.0
34	Chad[a]	0.004	0.015	0.015	0.004	0.004	0.004	0.004	0.0
35	Chile	0.407	0.323	0.327	0.374	0.374	0.375	0.415	2.0
36	China	12.005	15.307	15.229	12.557	12.555	12.579	12.991	8.2
37	Colombia	0.288	0.396	0.382	0.254	0.254	0.255	0.263	-8.7
38	Comoros[a]	0.001	0.001	0.001	0.000	0.001	0.001	0.001	0.0
39	Congo	0.006	0.015	0.014	0.005	0.005	0.005	0.005	-16.7
40	Costa Rica	0.062	0.067	0.064	0.062	0.062	0.063	0.065	4.8
41	Côte d’Ivoire	0.013	0.043	0.042	0.013	0.013	0.013	0.013	0.0
42	Croatia	0.077	0.066	0.067	0.077	0.077	0.077	0.085	10.4
43	Cuba	0.080	0.112	0.111	0.085	0.085	0.085	0.088	10.0
44	Cyprus	0.036	0.027	0.028	0.032	0.032	0.032	0.035	-2.8
45	Czechia	0.311	0.243	0.245	0.281	0.281	0.282	0.312	0.3
46	Democratic People’s Republic of Korea	0.006	0.022	0.022	0.005	0.005	0.006	0.006	0.0
47	Democratic Republic of the Congo[a]	0.010	0.047	0.046	0.011	0.011	0.010	0.010	0.0
48	Denmark	0.554	0.422	0.426	0.488	0.488	0.489	0.541	-2.3
49	Djibouti[a]	0.001	0.002	0.002	0.001	0.001	0.001	0.001	0.0
50	Dominica	0.001	0.001	0.001	0.000	0.001	0.001	0.001	0.0
51	Dominican Republic	0.053	0.086	0.083	0.054	0.054	0.054	0.056	5.7
52	Ecuador	0.080	0.125	0.121	0.078	0.078	0.078	0.080	0.0
53	Egypt	0.186	0.373	0.367	0.157	0.157	0.157	0.162	-12.9
54	El Salvador	0.012	0.029	0.026	0.012	0.012	0.012	0.012	0.0
55	Equatorial Guinea	0.016	0.013	0.013	0.011	0.011	0.011	0.011	-31.3
56	Eritrea[a]	0.001	0.006	0.006	0.002	0.002	0.002	0.002	100.0

	Member State	Adopted scale for 2019–2021 (1)	Share in world GNI (2)	Debt adjustment (3)	Low per capita income adjustment (4)	Floor rate (5)	Least developed countries ceiling (6)	Ceiling (7)	Percentage difference compared with 2019–2021 scale (8)
57	Estonia	0.039	0.030	0.031	0.035	0.035	0.035	0.039	0.0
58	Eswatini	0.002	0.004	0.004	0.002	0.002	0.002	0.002	0.0
59	Ethiopia[a]	0.010	0.090	0.087	0.022	0.022	0.010	0.010	0.0
60	Fiji	0.003	0.006	0.005	0.003	0.003	0.003	0.003	0.0
61	Finland	0.421	0.322	0.325	0.373	0.373	0.374	0.414	-1.7
62	France	4.427	3.380	3.416	3.914	3.913	3.921	4.341	-1.9
63	Gabon	0.015	0.018	0.017	0.012	0.012	0.012	0.013	-13.3
64	Gambia[a]	0.001	0.002	0.002	0.000	0.001	0.001	0.001	0.0
65	Georgia	0.008	0.019	0.016	0.007	0.007	0.007	0.007	-12.5
66	Germany	6.090	4.701	4.751	5.444	5.443	5.453	6.039	-0.8
67	Ghana	0.015	0.069	0.066	0.023	0.023	0.023	0.023	53.3
68	Greece	0.366	0.268	0.271	0.311	0.311	0.311	0.345	-5.7
69	Grenada	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.0
70	Guatemala	0.036	0.082	0.080	0.039	0.039	0.039	0.040	11.1
71	Guinea[a]	0.003	0.011	0.011	0.003	0.003	0.003	0.003	0.0
72	Guinea-Bissau[a]	0.001	0.001	0.001	0.000	0.001	0.001	0.001	0.0
73	Guyana	0.002	0.004	0.004	0.002	0.002	0.002	0.002	0.0
74	Haiti[a]	0.003	0.011	0.011	0.003	0.003	0.003	0.003	0.0
75	Honduras	0.009	0.025	0.024	0.009	0.009	0.009	0.009	0.0
76	Hungary	0.206	0.162	0.164	0.188	0.188	0.188	0.209	1.5
77	Iceland	0.028	0.025	0.026	0.029	0.029	0.029	0.033	17.9
78	India	0.834	2.772	2.726	0.877	0.877	0.878	0.907	8.8
79	Indonesia	0.543	1.194	1.156	0.533	0.533	0.534	0.551	1.5
80	Iran (Islamic Republic of)	0.398	0.569	0.574	0.358	0.358	0.359	0.370	-7.0
81	Iraq	0.129	0.226	0.218	0.121	0.121	0.121	0.125	-3.1
82	Ireland	0.371	0.301	0.304	0.349	0.349	0.349	0.387	4.3
83	Israel	0.490	0.401	0.405	0.465	0.464	0.465	0.516	5.3
84	Italy	3.307	2.500	2.527	2.895	2.895	2.900	3.211	-2.9

	Member State	Adopted scale for 2019–2021 (1)	Share in world GNI (2)	Debt adjustment (3)	Low per capita income adjustment (4)	Floor rate (5)	Least developed countries ceiling (6)	Ceiling (7)	Percentage difference compared with 2019–2021 scale (8)
85	Jamaica	0.008	0.018	0.016	0.008	0.008	0.008	0.008	0.0
86	Japan	8.564	6.532	6.601	7.563	7.562	7.576	8.388	-2.1
87	Jordan	0.021	0.048	0.044	0.021	0.021	0.021	0.022	4.8
88	Kazakhstan	0.178	0.206	0.182	0.147	0.147	0.147	0.151	-15.2
89	Kenya	0.024	0.085	0.082	0.025	0.025	0.025	0.026	8.3
90	Kiribati[a]	0.001	0.000	0.000	0.000	0.001	0.001	0.001	0.0
91	Kuwait	0.252	0.184	0.186	0.213	0.213	0.213	0.236	-6.3
92	Kyrgyzstan	0.002	0.009	0.008	0.002	0.002	0.002	0.002	0.0
93	Lao People's Democratic Republic[a]	0.005	0.018	0.016	0.006	0.006	0.006	0.006	20.0
94	Latvia	0.047	0.037	0.037	0.043	0.043	0.043	0.047	0.0
95	Lebanon	0.047	0.064	0.054	0.040	0.040	0.040	0.041	-12.8
96	Lesotho[a]	0.001	0.004	0.004	0.001	0.001	0.001	0.001	0.0
97	Liberia[a]	0.001	0.003	0.003	0.001	0.001	0.001	0.001	0.0
98	Libya	0.030	0.039	0.040	0.025	0.025	0.025	0.025	-16.7
99	Liechtenstein	0.009	0.007	0.007	0.008	0.008	0.008	0.009	0.0
100	Lithuania	0.071	0.055	0.056	0.064	0.064	0.064	0.071	0.0
101	Luxembourg	0.067	0.052	0.053	0.060	0.060	0.060	0.067	0.0
102	Madagascar[a]	0.004	0.015	0.015	0.003	0.003	0.003	0.004	0.0
103	Malawi[a]	0.002	0.007	0.007	0.002	0.002	0.002	0.002	0.0
104	Malaysia	0.341	0.385	0.390	0.366	0.366	0.367	0.378	10.9
105	Maldives	0.004	0.005	0.005	0.005	0.005	0.005	0.005	25.0
106	Mali[a]	0.004	0.017	0.017	0.004	0.004	0.004	0.005	25.0
107	Malta	0.017	0.014	0.014	0.016	0.016	0.016	0.018	5.9
108	Marshall Islands	0.001	0.000	0.000	0.000	0.001	0.001	0.001	0.0
109	Mauritania[a]	0.002	0.006	0.006	0.002	0.002	0.002	0.002	0.0
110	Mauritius	0.011	0.016	0.014	0.012	0.012	0.012	0.013	18.2
111	Mexico	1.292	1.464	1.410	1.205	1.204	1.207	1.245	-3.6
112	Micronesia (Federated States of)	0.001	0.000	0.000	0.000	0.001	0.001	0.001	0.0

	Member State	Adopted scale for 2019–2021 (1)	Share in world GNI (2)	Debt adjustment (3)	Low per capita income adjustment (4)	Floor rate (5)	Least developed countries ceiling (6)	Ceiling (7)	Percentage difference compared with 2019–2021 scale (8)
113	Monaco	0.011	0.008	0.008	0.010	0.010	0.010	0.011	0.0
114	Mongolia	0.005	0.014	0.010	0.004	0.004	0.004	0.004	-20.0
115	Montenegro	0.004	0.006	0.005	0.004	0.004	0.004	0.004	0.0
116	Morocco	0.055	0.132	0.127	0.052	0.052	0.052	0.054	-1.8
117	Mozambique[a]	0.004	0.017	0.016	0.004	0.004	0.004	0.004	0.0
118	Myanmar[a]	0.010	0.080	0.079	0.023	0.023	0.010	0.010	0.0
119	Namibia	0.009	0.016	0.016	0.009	0.009	0.009	0.009	0.0
120	Nauru	0.001	0.000	0.000	0.000	0.001	0.001	0.001	0.0
121	Nepal[a]	0.007	0.029	0.029	0.008	0.008	0.008	0.008	14.3
122	Netherlands	1.356	1.046	1.057	1.211	1.211	1.213	1.343	-1.0
123	New Zealand	0.291	0.232	0.234	0.268	0.268	0.269	0.298	2.4
124	Nicaragua	0.005	0.016	0.014	0.005	0.005	0.005	0.005	0.0
125	Niger[a]	0.002	0.010	0.009	0.002	0.002	0.002	0.002	0.0
126	Nigeria	0.250	0.547	0.548	0.206	0.206	0.207	0.213	-14.8
127	North Macedonia	0.007	0.013	0.012	0.007	0.007	0.007	0.007	0.0
128	Norway	0.754	0.555	0.561	0.643	0.643	0.644	0.713	-5.4
129	Oman	0.115	0.088	0.089	0.102	0.102	0.102	0.113	-1.7
130	Pakistan	0.115	0.382	0.375	0.118	0.118	0.118	0.122	6.1
131	Palau	0.001	0.000	0.000	0.000	0.001	0.001	0.001	0.0
132	Panama	0.045	0.065	0.065	0.075	0.075	0.075	0.083	84.4
133	Papua New Guinea	0.010	0.027	0.024	0.009	0.009	0.009	0.010	0.0
134	Paraguay	0.016	0.035	0.032	0.016	0.016	0.016	0.016	0.0
135	Peru	0.152	0.243	0.235	0.150	0.150	0.150	0.155	2.0
136	Philippines	0.205	0.458	0.451	0.207	0.207	0.207	0.214	4.4
137	Poland	0.802	0.619	0.626	0.717	0.717	0.718	0.795	-0.9
138	Portugal	0.350	0.267	0.270	0.309	0.309	0.310	0.343	-2.0
139	Qatar	0.282	0.214	0.217	0.248	0.248	0.249	0.275	-2.5
140	Republic of Korea	2.267	1.821	1.841	2.109	2.109	2.113	2.341	3.3

	Member State	Adopted scale for 2019–2021 (1)	Share in world GNI (2)	Debt adjustment (3)	Low per capita income adjustment (4)	Floor rate (5)	Least developed countries ceiling (6)	Ceiling (7)	Percentage difference compared with 2019–2021 scale (8)
141	Republic of Moldova	0.003	0.010	0.009	0.003	0.003	0.003	0.003	0.0
142	Romania	0.198	0.241	0.227	0.197	0.197	0.197	0.204	3.0
143	Russian Federation	2.405	2.008	1.944	2.012	2.012	2.016	2.161	-10.1
144	Rwanda[a]	0.003	0.011	0.010	0.003	0.003	0.003	0.003	0.0
145	Saint Kitts and Nevis	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.0
146	Saint Lucia	0.001	0.002	0.002	0.002	0.002	0.002	0.002	100.0
147	Saint Vincent and the Grenadines	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.0
148	Samoa	0.001	0.001	0.001	0.000	0.001	0.001	0.001	0.0
149	San Marino	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.0
150	Sao Tome and Principe[a]	0.001	0.000	0.000	0.000	0.001	0.001	0.001	0.0
151	Saudi Arabia	1.172	0.898	0.907	1.039	1.039	1.041	1.153	-1.6
152	Senegal[a]	0.007	0.024	0.023	0.007	0.007	0.007	0.007	0.0
153	Serbia	0.028	0.049	0.044	0.025	0.025	0.025	0.026	-7.1
154	Seychelles	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.0
155	Sierra Leone[a]	0.001	0.005	0.005	0.001	0.001	0.001	0.001	0.0
156	Singapore	0.485	0.383	0.387	0.444	0.444	0.445	0.493	1.6
157	Slovakia	0.153	0.117	0.118	0.136	0.136	0.136	0.150	-2.0
158	Slovenia	0.076	0.058	0.059	0.067	0.067	0.067	0.074	-2.6
159	Solomon Islands[a]	0.001	0.001	0.001	0.000	0.001	0.001	0.001	0.0
160	Somalia[a]	0.001	0.002	0.001	0.000	0.001	0.001	0.001	0.0
161	South Africa	0.272	0.418	0.397	0.247	0.246	0.247	0.255	-6.3
162	South Sudan[a]	0.006	0.015	0.015	0.004	0.004	0.004	0.004	-33.3
163	Spain	2.146	1.641	1.659	1.901	1.900	1.904	2.109	-1.7
164	Sri Lanka	0.044	0.102	0.095	0.045	0.045	0.045	0.046	4.5
165	Sudan[a]	0.010	0.093	0.091	0.031	0.031	0.010	0.010	0.0
166	Suriname	0.005	0.005	0.005	0.004	0.004	0.004	0.004	-20.0
167	Sweden	0.906	0.690	0.698	0.799	0.799	0.801	0.887	-2.1
168	Switzerland	1.151	0.887	0.897	1.027	1.027	1.029	1.140	-1.0

	Member State	Adopted scale for 2019–2021	Share in world GNI	Debt adjustment	Low per capita income adjustment	Floor rate	Least developed countries ceiling	Ceiling	Percentage difference compared with 2019–2021 scale
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
169	Syrian Arab Republic	0.011	0.022	0.021	0.006	0.006	0.006	0.006	-45.5
170	Tajikistan	0.004	0.012	0.011	0.003	0.003	0.003	0.003	-25.0
171	Thailand	0.307	0.513	0.497	0.310	0.310	0.311	0.321	4.6
172	Timor-Leste[a]	0.002	0.004	0.004	0.001	0.001	0.001	0.002	0.0
173	Togo[a]	0.002	0.006	0.006	0.001	0.001	0.001	0.001	-50.0
174	Tonga	0.001	0.001	0.001	0.000	0.001	0.001	0.001	0.0
175	Trinidad and Tobago	0.040	0.030	0.030	0.034	0.034	0.034	0.038	-5.0
176	Tunisia	0.025	0.053	0.049	0.022	0.022	0.023	0.023	-8.0
177	Turkey	1.371	1.112	1.057	1.117	1.117	1.119	1.195	-12.8
178	Turkmenistan	0.033	0.046	0.046	0.031	0.031	0.031	0.032	-3.0
179	Tuvalu[a]	0.001	0.000	0.000	0.000	0.001	0.001	0.001	0.0
180	Uganda[a]	0.008	0.033	0.032	0.008	0.008	0.008	0.008	0.0
181	Ukraine	0.057	0.150	0.132	0.050	0.050	0.050	0.052	-8.8
182	United Arab Emirates	0.616	0.481	0.486	0.557	0.557	0.558	0.618	0.3
183	United Kingdom of Great Britain and Northern Ireland	4.567	3.472	3.509	4.020	4.020	4.028	4.461	-2.3
184	United Republic of Tanzania[a]	0.010	0.061	0.059	0.016	0.016	0.010	0.010	0.0
185	United States of America	22.000	24.119	24.376	27.932	27.928	27.982	22.000	0.0
186	Uruguay	0.087	0.069	0.070	0.080	0.080	0.080	0.089	2.3
187	Uzbekistan	0.032	0.077	0.075	0.026	0.026	0.026	0.027	-15.6
188	Vanuatu[a]	0.001	0.001	0.001	0.000	0.001	0.001	0.001	0.0
189	Venezuela (Bolivarian Republic of)	0.728	1.134	1.127	1.292	1.292	1.294	1.438	97.5
190	Viet Nam	0.077	0.243	0.232	0.080	0.080	0.080	0.083	7.8
191	Yemen[a]	0.010	0.035	0.035	0.010	0.010	0.009	0.010	0.0
192	Zambia[a]	0.009	0.030	0.028	0.008	0.008	0.008	0.009	0.0
193	Zimbabwe	0.005	0.020	0.019	0.005	0.005	0.005	0.005	0.0
		100.000	**100.000**	**100.000**	**100.000**	**100.000**	**100.000**	**100.000**	

Abbreviation: GNI, gross national income.

[a] Least developed country.

Annex IV

2019 update of the scale of assessments for the period 2019–2021 using alternative conversion rates for the Bolivarian Republic of Venezuela*

Parameters

Statistical base period	2015–2017 (three-year base period) and 2012–2017 (six-year base period)
Income measure	Gross national income
Conversion rates	Market exchange rate (except United Nations operational rates of exchange for Myanmar (2012) and the Syrian Arab Republic (2012–2017), and modified conversion rates (2014–2016) and United Nations operational rates of exchange (2017) for the Bolivarian Republic of Venezuela)
Debt-burden adjustment	
Debt measure	Total external debt stock
Low per capita income adjustment	
Gradient	Single gradient (80 per cent)
Threshold	$10,355 (three-year base period) and $10,534 (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

* Update of the 2019–2021 scale using data available in December 2018 for the 2012–2017 base period, with modified conversion rates (2014–2016) and United Nations operational rates of exchange (2017) for the Bolivarian Republic of Venezuela (see para. 26).

	Member State	Adopted scale for 2019–2021	Share in world GNI	Debt adjustment	Low per capita income adjustment	Floor rate	Least developed countries ceiling	Ceiling	Percentage difference compared with 2019–2021 scale
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Afghanistan[a]	0.007	0.027	0.027	0.007	0.007	0.007	0.007	0.0
2	Albania	0.008	0.016	0.015	0.007	0.007	0.007	0.008	0.0
3	Algeria	0.138	0.225	0.226	0.120	0.120	0.121	0.125	-9.4
4	Andorra	0.005	0.004	0.004	0.004	0.004	0.004	0.005	0.0
5	Angola[a]	0.010	0.147	0.144	0.072	0.072	0.010	0.010	0.0
6	Antigua and Barbuda	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.0
7	Argentina	0.915	0.769	0.777	0.890	0.890	0.892	0.991	8.3
8	Armenia	0.007	0.015	0.013	0.006	0.006	0.006	0.006	-14.3
9	Australia	2.210	1.702	1.720	1.970	1.969	1.973	2.191	-0.9
10	Austria	0.677	0.523	0.529	0.606	0.606	0.607	0.674	-0.4
11	Azerbaijan	0.049	0.063	0.062	0.036	0.036	0.036	0.037	-24.5
12	Bahamas	0.018	0.014	0.014	0.016	0.016	0.016	0.018	0.0
13	Bahrain	0.050	0.040	0.041	0.047	0.047	0.047	0.052	4.0
14	Bangladesh[a]	0.010	0.296	0.293	0.090	0.090	0.010	0.010	0.0
15	Barbados	0.007	0.006	0.006	0.007	0.007	0.007	0.007	0.0
16	Belarus	0.049	0.072	0.067	0.041	0.041	0.041	0.043	-12.2
17	Belgium	0.821	0.631	0.638	0.731	0.731	0.732	0.813	-1.0
18	Belize	0.001	0.002	0.002	0.001	0.001	0.001	0.001	0.0
19	Benin[a]	0.003	0.011	0.011	0.003	0.003	0.003	0.003	0.0
20	Bhutan[a]	0.001	0.003	0.002	0.001	0.001	0.001	0.001	0.0
21	Bolivia (Plurinational State of)	0.016	0.042	0.041	0.017	0.017	0.017	0.018	12.5
22	Bosnia and Herzegovina	0.012	0.023	0.020	0.011	0.011	0.011	0.011	-8.3
23	Botswana	0.014	0.020	0.020	0.014	0.014	0.014	0.015	7.1
24	Brazil	2.948	2.577	2.518	2.311	2.311	2.315	2.392	-18.9
25	Brunei Darussalam	0.025	0.018	0.019	0.021	0.021	0.021	0.024	-4.0
26	Bulgaria	0.046	0.070	0.064	0.046	0.046	0.046	0.048	4.3
27	Burkina Faso[a]	0.003	0.014	0.014	0.003	0.003	0.003	0.004	33.3
28	Burundi[a]	0.001	0.004	0.004	0.001	0.001	0.001	0.001	0.0
29	Cabo Verde	0.001	0.002	0.002	0.001	0.001	0.001	0.001	0.0

	Member State	Adopted scale for 2019–2021 (1)	Share in world GNI (2)	Debt adjustment (3)	Low per capita income adjustment (4)	Floor rate (5)	Least developed countries ceiling (6)	Ceiling (7)	Percentage difference compared with 2019–2021 scale (8)
30	Cambodia[a]	0.006	0.023	0.022	0.006	0.006	0.006	0.006	0.0
31	Cameroon	0.013	0.042	0.041	0.012	0.012	0.012	0.013	0.0
32	Canada	2.734	2.092	2.114	2.422	2.422	2.426	2.694	-1.5
33	Central African Republic[a]	0.001	0.002	0.002	0.001	0.001	0.001	0.001	0.0
34	Chad[a]	0.004	0.015	0.015	0.004	0.004	0.004	0.004	0.0
35	Chile	0.407	0.325	0.329	0.376	0.376	0.377	0.419	2.9
36	China	12.005	15.403	15.326	12.698	12.697	12.722	13.166	9.7
37	Colombia	0.288	0.399	0.385	0.257	0.257	0.257	0.266	-7.6
38	Comoros[a]	0.001	0.001	0.001	0.000	0.001	0.001	0.001	0.0
39	Congo	0.006	0.015	0.014	0.005	0.005	0.005	0.005	-16.7
40	Costa Rica	0.062	0.067	0.064	0.068	0.068	0.068	0.074	19.4
41	Côte d’Ivoire	0.013	0.043	0.042	0.013	0.013	0.013	0.013	0.0
42	Croatia	0.077	0.067	0.068	0.077	0.077	0.078	0.086	11.7
43	Cuba	0.080	0.113	0.111	0.086	0.086	0.086	0.089	11.3
44	Cyprus	0.036	0.027	0.028	0.032	0.032	0.032	0.035	-2.8
45	Czechia	0.311	0.244	0.247	0.283	0.283	0.283	0.315	1.3
46	Democratic People’s Republic of Korea	0.006	0.022	0.022	0.006	0.006	0.006	0.006	0.0
47	Democratic Republic of the Congo[a]	0.010	0.047	0.047	0.011	0.011	0.010	0.010	0.0
48	Denmark	0.554	0.424	0.429	0.491	0.491	0.492	0.546	-1.4
49	Djibouti[a]	0.001	0.002	0.002	0.001	0.001	0.001	0.001	0.0
50	Dominica	0.001	0.001	0.001	0.000	0.001	0.001	0.001	0.0
51	Dominican Republic	0.053	0.087	0.083	0.055	0.055	0.055	0.057	7.5
52	Ecuador	0.080	0.126	0.122	0.078	0.078	0.079	0.081	1.2
53	Egypt	0.186	0.375	0.369	0.158	0.158	0.159	0.164	-11.8
54	El Salvador	0.012	0.029	0.027	0.012	0.012	0.012	0.012	0.0
55	Equatorial Guinea	0.016	0.013	0.013	0.011	0.011	0.011	0.011	-31.3
56	Eritrea[a]	0.001	0.006	0.006	0.002	0.002	0.002	0.002	100.0
57	Estonia	0.039	0.031	0.031	0.035	0.035	0.035	0.039	0.0

	Member State	Adopted scale for 2019–2021 (1)	Share in world GNI (2)	Debt adjustment (3)	Low per capita income adjustment (4)	Floor rate (5)	Least developed countries ceiling (6)	Ceiling (7)	Percentage difference compared with 2019–2021 scale (8)
58	Eswatini	0.002	0.005	0.004	0.002	0.002	0.002	0.002	0.0
59	Ethiopia[a]	0.010	0.090	0.088	0.022	0.022	0.010	0.010	0.0
60	Fiji	0.003	0.006	0.005	0.003	0.003	0.003	0.003	0.0
61	Finland	0.421	0.324	0.327	0.375	0.375	0.376	0.417	-1.0
62	France	4.427	3.401	3.437	3.937	3.936	3.944	4.380	-1.1
63	Gabon	0.015	0.018	0.017	0.012	0.012	0.012	0.013	-13.3
64	Gambia[a]	0.001	0.002	0.002	0.000	0.001	0.001	0.001	0.0
65	Georgia	0.008	0.019	0.016	0.007	0.007	0.007	0.008	0.0
66	Germany	6.090	4.730	4.781	5.476	5.475	5.486	6.094	0.1
67	Ghana	0.015	0.069	0.067	0.023	0.023	0.023	0.024	60.0
68	Greece	0.366	0.270	0.273	0.313	0.312	0.313	0.348	-4.9
69	Grenada	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.0
70	Guatemala	0.036	0.083	0.080	0.039	0.039	0.039	0.041	13.9
71	Guinea[a]	0.003	0.011	0.011	0.003	0.003	0.003	0.003	0.0
72	Guinea-Bissau[a]	0.001	0.001	0.001	0.000	0.001	0.001	0.001	0.0
73	Guyana	0.002	0.004	0.004	0.002	0.002	0.002	0.002	0.0
74	Haiti[a]	0.003	0.011	0.011	0.003	0.003	0.003	0.003	0.0
75	Honduras	0.009	0.025	0.024	0.009	0.009	0.009	0.009	0.0
76	Hungary	0.206	0.163	0.165	0.189	0.189	0.189	0.210	1.9
77	Iceland	0.028	0.025	0.026	0.029	0.029	0.029	0.033	17.9
78	India	0.834	2.790	2.743	0.885	0.884	0.886	0.917	10.0
79	Indonesia	0.543	1.202	1.163	0.539	0.538	0.539	0.558	2.8
80	Iran (Islamic Republic of)	0.398	0.573	0.578	0.362	0.362	0.362	0.374	-6.0
81	Iraq	0.129	0.227	0.220	0.122	0.122	0.122	0.126	-2.3
82	Ireland	0.371	0.303	0.306	0.351	0.351	0.351	0.391	5.4
83	Israel	0.490	0.404	0.408	0.467	0.467	0.468	0.520	6.1
84	Italy	3.307	2.516	2.543	2.912	2.912	2.918	3.240	-2.0
85	Jamaica	0.008	0.018	0.016	0.008	0.008	0.008	0.009	12.5
86	Japan	8.564	6.572	6.642	7.608	7.607	7.621	8.463	-1.2

	Member State	Adopted scale for 2019–2021 (1)	Share in world GNI (2)	Debt adjustment (3)	Low per capita income adjustment (4)	Floor rate (5)	Least developed countries ceiling (6)	Ceiling (7)	Percentage difference compared with 2019–2021 scale (8)
87	Jordan	0.021	0.048	0.045	0.022	0.022	0.022	0.022	4.8
88	Kazakhstan	0.178	0.207	0.183	0.148	0.148	0.148	0.153	-14.0
89	Kenya	0.024	0.085	0.083	0.025	0.025	0.025	0.026	8.3
90	Kiribati[a]	0.001	0.000	0.000	0.000	0.001	0.001	0.001	0.0
91	Kuwait	0.252	0.185	0.187	0.214	0.214	0.214	0.238	-5.6
92	Kyrgyzstan	0.002	0.009	0.008	0.002	0.002	0.002	0.002	0.0
93	Lao People's Democratic Republic[a]	0.005	0.018	0.016	0.006	0.006	0.006	0.006	20.0
94	Latvia	0.047	0.037	0.037	0.043	0.043	0.043	0.048	2.1
95	Lebanon	0.047	0.065	0.054	0.040	0.040	0.040	0.042	-10.6
96	Lesotho[a]	0.001	0.004	0.004	0.001	0.001	0.001	0.001	0.0
97	Liberia[a]	0.001	0.003	0.003	0.001	0.001	0.001	0.001	0.0
98	Libya	0.030	0.039	0.040	0.025	0.025	0.025	0.026	-13.3
99	Liechtenstein	0.009	0.007	0.007	0.008	0.008	0.008	0.009	0.0
100	Lithuania	0.071	0.056	0.056	0.064	0.064	0.064	0.072	1.4
101	Luxembourg	0.067	0.052	0.053	0.061	0.061	0.061	0.067	0.0
102	Madagascar[a]	0.004	0.015	0.015	0.003	0.003	0.003	0.004	0.0
103	Malawi[a]	0.002	0.007	0.007	0.002	0.002	0.002	0.002	0.0
104	Malaysia	0.341	0.388	0.392	0.370	0.370	0.371	0.383	12.3
105	Maldives	0.004	0.005	0.005	0.005	0.005	0.005	0.005	25.0
106	Mali[a]	0.004	0.018	0.017	0.004	0.004	0.004	0.005	25.0
107	Malta	0.017	0.014	0.014	0.016	0.016	0.016	0.018	5.9
108	Marshall Islands	0.001	0.000	0.000	0.000	0.001	0.001	0.001	0.0
109	Mauritania[a]	0.002	0.006	0.006	0.002	0.002	0.002	0.002	0.0
110	Mauritius	0.011	0.016	0.014	0.013	0.013	0.013	0.013	18.2
111	Mexico	1.292	1.473	1.419	1.218	1.218	1.220	1.261	-2.4
112	Micronesia (Federated States of)	0.001	0.000	0.000	0.000	0.001	0.001	0.001	0.0
113	Monaco	0.011	0.008	0.008	0.010	0.010	0.010	0.011	0.0
114	Mongolia	0.005	0.014	0.010	0.004	0.004	0.004	0.004	-20.0

	Member State	Adopted scale for 2019–2021 (1)	Share in world GNI (2)	Debt adjustment (3)	Low per capita income adjustment (4)	Floor rate (5)	Least developed countries ceiling (6)	Ceiling (7)	Percentage difference compared with 2019–2021 scale (8)
115	Montenegro	0.004	0.006	0.005	0.004	0.004	0.004	0.004	0.0
116	Morocco	0.055	0.133	0.127	0.053	0.053	0.053	0.055	0.0
117	Mozambique[a]	0.004	0.017	0.016	0.004	0.004	0.004	0.004	0.0
118	Myanmar[a]	0.010	0.081	0.079	0.023	0.023	0.010	0.010	0.0
119	Namibia	0.009	0.016	0.016	0.009	0.009	0.009	0.009	0.0
120	Nauru	0.001	0.000	0.000	0.000	0.001	0.001	0.001	0.0
121	Nepal[a]	0.007	0.030	0.029	0.008	0.008	0.008	0.008	14.3
122	Netherlands	1.356	1.052	1.064	1.218	1.218	1.220	1.355	-0.1
123	New Zealand	0.291	0.233	0.236	0.270	0.270	0.271	0.301	3.4
124	Nicaragua	0.005	0.016	0.014	0.005	0.005	0.005	0.005	0.0
125	Niger[a]	0.002	0.010	0.009	0.002	0.002	0.002	0.002	0.0
126	Nigeria	0.250	0.550	0.551	0.208	0.208	0.208	0.215	-14.0
127	Norway	0.754	0.559	0.565	0.647	0.647	0.648	0.719	-4.6
128	Oman	0.115	0.089	0.089	0.102	0.102	0.103	0.114	-0.9
129	Pakistan	0.115	0.384	0.377	0.119	0.119	0.119	0.123	7.0
130	Palau	0.001	0.000	0.000	0.000	0.001	0.001	0.001	0.0
131	Panama	0.045	0.065	0.066	0.075	0.075	0.076	0.084	86.7
132	Papua New Guinea	0.010	0.027	0.025	0.009	0.009	0.009	0.010	0.0
133	Paraguay	0.016	0.035	0.032	0.016	0.016	0.016	0.016	0.0
134	Peru	0.152	0.245	0.236	0.151	0.151	0.151	0.157	3.3
135	Philippines	0.205	0.461	0.454	0.209	0.209	0.209	0.217	5.9
136	Poland	0.802	0.623	0.630	0.721	0.721	0.722	0.802	0.0
137	Portugal	0.350	0.269	0.272	0.311	0.311	0.312	0.346	-1.1
138	Qatar	0.282	0.216	0.218	0.250	0.250	0.250	0.278	-1.4
139	Republic of Korea	2.267	1.833	1.852	2.122	2.122	2.126	2.363	4.2
140	Republic of Moldova	0.003	0.010	0.009	0.003	0.003	0.003	0.003	0.0
141	North Macedonia	0.007	0.013	0.012	0.007	0.007	0.007	0.007	0.0
142	Romania	0.198	0.243	0.228	0.199	0.199	0.199	0.206	4.0
143	Russian Federation	2.405	2.020	1.956	2.029	2.029	2.032	2.183	-9.2

	Member State	Adopted scale for 2019–2021	Share in world GNI	Debt adjustment	Low per capita income adjustment	Floor rate	Least developed countries ceiling	Ceiling	Percentage difference compared with 2019–2021 scale
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
144	Rwanda[a]	0.003	0.011	0.010	0.003	0.003	0.003	0.003	0.0
145	Saint Kitts and Nevis	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.0
146	Saint Lucia	0.001	0.002	0.002	0.002	0.002	0.002	0.002	100.0
147	Saint Vincent and the Grenadines	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.0
148	Samoa	0.001	0.001	0.001	0.000	0.001	0.001	0.001	0.0
149	San Marino	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.0
150	Sao Tome and Principe[a]	0.001	0.000	0.000	0.000	0.001	0.001	0.001	0.0
151	Saudi Arabia	1.172	0.903	0.913	1.046	1.045	1.047	1.163	-0.8
152	Senegal[a]	0.007	0.024	0.023	0.007	0.007	0.007	0.007	0.0
153	Serbia	0.028	0.049	0.044	0.025	0.025	0.025	0.026	-7.1
154	Seychelles	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.0
155	Sierra Leone[a]	0.001	0.005	0.005	0.001	0.001	0.001	0.001	0.0
156	Singapore	0.485	0.386	0.390	0.447	0.446	0.447	0.497	2.5
157	Slovakia	0.153	0.118	0.119	0.136	0.136	0.137	0.152	-0.7
158	Slovenia	0.076	0.058	0.059	0.067	0.067	0.068	0.075	-1.3
159	Solomon Islands[a]	0.001	0.001	0.001	0.000	0.001	0.001	0.001	0.0
160	Somalia[a]	0.001	0.002	0.001	0.000	0.001	0.001	0.001	0.0
161	South Africa	0.272	0.420	0.400	0.249	0.249	0.249	0.258	-5.1
162	South Sudan[a]	0.006	0.015	0.015	0.004	0.004	0.004	0.004	-33.3
163	Spain	2.146	1.652	1.669	1.912	1.912	1.915	2.127	-0.9
164	Sri Lanka	0.044	0.102	0.096	0.045	0.045	0.045	0.047	6.8
165	Sudan[a]	0.010	0.094	0.091	0.031	0.031	0.010	0.010	0.0
166	Suriname	0.005	0.005	0.005	0.004	0.004	0.004	0.004	-20.0
167	Sweden	0.906	0.695	0.702	0.804	0.804	0.806	0.895	-1.2
168	Switzerland	1.151	0.893	0.902	1.033	1.033	1.035	1.150	-0.1
169	Syrian Arab Republic	0.011	0.022	0.021	0.006	0.006	0.006	0.006	-45.5
170	Tajikistan	0.004	0.012	0.012	0.003	0.003	0.003	0.003	-25.0
171	Thailand	0.307	0.516	0.501	0.314	0.314	0.314	0.325	5.9

	Member State	Adopted scale for 2019–2021 (1)	Share in world GNI (2)	Debt adjustment (3)	Low per capita income adjustment (4)	Floor rate (5)	Least developed countries ceiling (6)	Ceiling (7)	Percentage difference compared with 2019–2021 scale (8)
172	Timor-Leste[a]	0.002	0.004	0.004	0.001	0.001	0.001	0.001	-50.0
173	Togo[a]	0.002	0.006	0.006	0.001	0.001	0.001	0.001	-50.0
174	Tonga	0.001	0.001	0.001	0.000	0.001	0.001	0.001	0.0
175	Trinidad and Tobago	0.040	0.030	0.030	0.035	0.035	0.035	0.038	-5.0
176	Tunisia	0.025	0.054	0.050	0.023	0.023	0.023	0.024	-4.0
177	Turkey	1.371	1.119	1.064	1.127	1.127	1.129	1.209	-11.8
178	Turkmenistan	0.033	0.046	0.046	0.032	0.032	0.032	0.033	0.0
179	Tuvalu[a]	0.001	0.000	0.000	0.000	0.001	0.001	0.001	0.0
180	Uganda[a]	0.008	0.033	0.032	0.008	0.008	0.008	0.008	0.0
181	Ukraine	0.057	0.151	0.133	0.050	0.050	0.050	0.052	-8.8
182	United Arab Emirates	0.616	0.484	0.489	0.560	0.560	0.561	0.624	1.3
183	United Kingdom of Great Britain and Northern Ireland	4.567	3.493	3.531	4.044	4.044	4.052	4.501	-1.4
184	United Republic of Tanzania[a]	0.010	0.062	0.060	0.016	0.016	0.010	0.010	0.0
185	United States of America	22.000	24.269	24.529	28.101	28.097	28.152	22.000	0.0
186	Uruguay	0.087	0.069	0.070	0.080	0.080	0.081	0.090	3.4
187	Uzbekistan	0.032	0.077	0.076	0.026	0.026	0.026	0.027	-15.6
188	Vanuatu[a]	0.001	0.001	0.001	0.000	0.001	0.001	0.001	0.0
189	Venezuela (Bolivarian Republic of)	0.728	0.522	0.508	0.582	0.582	0.583	0.648	-11.0
190	Viet Nam	0.077	0.244	0.233	0.081	0.081	0.081	0.084	9.1
191	Yemen[a]	0.010	0.036	0.035	0.010	0.010	0.009	0.010	0.0
192	Zambia[a]	0.009	0.030	0.028	0.008	0.008	0.008	0.009	0.0
193	Zimbabwe	0.005	0.020	0.019	0.005	0.005	0.005	0.005	0.0
		100.000	**100.000**	**100.000**	**100.000**	**100.000**	**100.000**	**100.000**	

Abbreviation: GNI, gross national income.
[a] Least developed country.

Annex V

Review of scale-to-scale changes between the scale of assessments approved in 2018 for the period 2019–2021 and the 2019 update*

	Member State	Adopted scale for 2019–2021	2019 update machine scale[b,c]	Change (percentage)	2019–2021 scale GNI share	2019 update scale GNI share	Change (percentage)	Per capita GNI (United States dollars)	Average annual percentage change, 2012–2017: GDP: Nominal (United States dollars)	GDP: Real	Implicit price deflator[a]: United States dollars	Implicit price deflator[a]: National currency	Comments on the 2012–2017 period[d]
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
World								**10 509**	**1.9**	**2.7**	**-0.8**	**...**	
1	Afghanistan	0.007	0.007	0.0	0.027	0.027	-0.3	617	2.6	4.3	-1.6	4.7	
2	Albania	0.008	0.008	0.0	0.016	0.016	-1.9	4 239	0.2	2.3	-2.0	0.7	
3	Algeria	0.138	0.123	-10.9	0.240	0.223	-7.0	4 339	-2.9	3.0	-5.8	1.0	
4	Andorra	0.005	0.005	0.0	0.004	0.004	-4.7	38 219	-2.2	0.9	-3.1	0.4	
5	Angola	0.010	0.010	0.0	0.151	0.146	-2.9	4 047	2.1	2.3	-0.2	9.7	
6	Antigua and Barbuda	0.002	0.002	0.0	0.002	0.002	3.6	13 470	4.8	3.4	1.3	1.3	
7	Argentina	0.915	0.982	7.3	0.751	0.764	1.7	13 634	3.1	0.4	2.7	29.5	
8	Armenia	0.007	0.006	-14.3	0.015	0.015	-1.9	3 903	1.1	4.1	-2.9	1.4	
9	Australia	2.210	2.172	-1.7	1.751	1.691	-3.4	55 019	-1.4	2.6	-4.0	0.9	
10	Austria	0.677	0.668	-1.3	0.537	0.520	-3.1	46 550	-0.6	1.2	-1.7	1.8	
11	Azerbaijan	0.049	0.037	-24.5	0.074	0.063	-15.6	5 065	-7.7	1.5	-9.0	3.6	
12	Bahamas	0.018	0.018	0.0	0.014	0.014	0.8	28 115	2.7	0.0	2.7	2.7	
13	Bahrain	0.050	0.051	2.0	0.040	0.040	1.2	22 180	3.5	3.9	-0.4	-0.4	
14	Bangladesh	0.010	0.010	0.0	0.269	0.294	9.4	1 413	12.0	6.7	5.0	6.5	
15	Barbados	0.007	0.007	0.0	0.006	0.006	0.3	15 353	0.8	0.6	0.2	0.2	
16	Belarus	0.049	0.042	-14.3	0.079	0.072	-9.3	5 885	-2.1	0.1	-2.2	22.7	
17	Belgium	0.821	0.806	-1.8	0.650	0.627	-3.5	43 099	-1.0	1.1	-2.1	1.4	
18	Belize	0.001	0.001	0.0	0.002	0.002	2.3	4 623	4.2	2.0	2.1	2.1	
19	Benin	0.003	0.003	0.0	0.012	0.011	-1.8	823	2.8	5.8	-2.8	0.7	
20	Bhutan	0.001	0.001	0.0	0.002	0.003	5.9	2 532	5.9	5.6	0.3	6.0	

* "2019 update" refers to the update of the 2019–2021 scale using data available in December 2018 for the period 2012–2017 (see annex III).

									Average annual percentage change, 2012–2017				
									GDP		Implicit price deflator[a]		
		Adopted scale for 2019–2021	2019 update machine scale[b,c]	Change (percentage)	2019–2021 scale GNI share	2019 update scale GNI share	Change (percentage)	Per capita GNI (United States dollars)	Nominal (United States dollars)	Real	United States dollars	National currency	Comments on the 2012–2017 period[d]
	Member State	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
21	Bolivia (Plurinational State of)	0.016	0.018	12.5	0.040	0.042	4.7	3 016	7.8	5.1	2.5	2.4	
22	Bosnia and Herzegovina	0.012	0.011	-8.3	0.023	0.022	-2.6	4 913	-0.4	2.0	-2.4	1.1	
23	Botswana	0.014	0.015	7.1	0.020	0.020	0.6	6 946	2.1	4.1	-1.9	5.1	
24	Brazil	2.948	2.362	-19.9	2.752	2.562	-6.9	9 647	-3.9	-0.2	-3.8	7.2	
25	Brunei Darussalam	0.025	0.023	-8.0	0.020	0.018	-9.1	33 797	-6.8	-0.9	-6.0	-4.5	
26	Bulgaria	0.046	0.047	2.2	0.070	0.070	-0.4	7 533	0.2	2.3	-2.0	1.5	
27	Burkina Faso	0.003	0.003	0.0	0.014	0.014	-0.8	599	2.3	5.4	-2.9	0.5	
28	Burundi	0.001	0.001	0.0	0.004	0.004	4.1	308	5.9	2.6	3.2	8.8	
29	Cabo Verde	0.001	0.001	0.0	0.002	0.002	-2.2	3 079	-0.8	2.0	-2.8	0.6	
30	Cambodia	0.006	0.006	0.0	0.021	0.023	7.6	1 139	9.5	7.1	2.2	2.2	
31	Cameroon	0.013	0.013	0.0	0.042	0.041	-0.3	1 398	2.9	4.9	-1.9	1.6	
32	Canada	2.734	2.670	-2.3	2.166	2.079	-4.0	44 829	-1.4	2.1	-3.4	1.1	
33	Central African Republic	0.001	0.001	0.0	0.002	0.002	-0.9	399	-2.1	-4.6	2.6	6.3	
34	Chad	0.004	0.004	0.0	0.016	0.015	-6.6	820	-3.1	0.8	-3.9	-0.4	
35	Chile	0.407	0.415	2.0	0.323	0.323	0.2	14 099	1.6	2.7	-1.1	3.9	
36	China	12.005	12.991	8.2	14.730	15.307	3.9	8 315	7.9	6.8	1.1	1.1	
37	Colombia	0.288	0.263	-8.7	0.419	0.396	-5.3	6 373	-1.3	3.4	-4.6	3.2	
38	Comoros	0.001	0.001	0.0	0.002	0.001	-13.5	1 342	1.0	4.8	-3.6	-0.2	
39	Congo	0.006	0.005	-16.7	0.016	0.015	-10.2	2 249	-6.1	-0.7	-5.4	-2.0	
40	Costa Rica	0.062	0.065	4.8	0.065	0.067	2.4	10 785	5.3	3.6	1.6	3.6	
41	Côte d’Ivoire	0.013	0.013	0.0	0.042	0.043	2.3	1 435	6.8	8.8	-1.8	1.7	
42	Croatia	0.077	0.085	10.4	0.069	0.066	-4.2	12 198	-2.0	1.0	-3.0	0.6	
43	Cuba	0.080	0.088	10.0	0.107	0.112	4.2	7 590	5.7	2.2	3.4	3.5	
44	Cyprus	0.036	0.035	-2.8	0.029	0.027	-4.5	24 840	-3.6	0.1	-3.7	-0.2	
45	Czechia	0.311	0.312	0.3	0.246	0.243	-1.4	17 780	-0.9	2.2	-3.1	1.5	
46	Democratic People’s Republic of Korea	0.006	0.006	0.0	0.022	0.022	-1.0	669	1.7	0.4	1.3	3.2	1968 SNA

									Average annual percentage change, 2012–2017				
									GDP		Implicit price deflator[a]		
	Member State	Adopted scale for 2019–2021 (1)	2019 update machine scale[b,c] (2)	Change (percentage) (3)	2019–2021 scale GNI share (4)	2019 update scale GNI share (5)	Change (percentage) (6)	Per capita GNI (United States dollars) (7)	Nominal (United States dollars) (8)	Real (9)	United States dollars (10)	National currency (11)	Comments on the 2012–2017 period[d] (12)
47	Democratic Republic of the Congo	0.010	0.010	0.0	0.046	0.047	1.9	470	6.5	6.3	0.1	8.2	
48	Denmark	0.554	0.541	-2.3	0.439	0.422	-3.9	57 502	-0.7	1.6	-2.3	1.1	
49	Djibouti	0.001	0.001	0.0	0.002	0.002	0.2	1 782	9.0	6.8	2.0	2.0	
50	Dominica	0.001	0.001	0.0	0.001	0.001	-5.1	6 527	-0.2	-1.2	1.1	1.1	
51	Dominican Republic	0.053	0.056	5.7	0.084	0.086	2.8	6 327	4.7	5.6	-0.8	2.8	
52	Ecuador	0.080	0.080	0.0	0.125	0.125	0.3	5 992	4.7	2.6	2.0	2.0	
53	Egypt	0.186	0.162	-12.9	0.405	0.373	-7.9	3 073	-2.4	3.5	-5.7	13.3	
54	El Salvador	0.012	0.012	0.0	0.028	0.029	1.0	3 525	3.4	2.1	1.3	1.3	
55	Equatorial Guinea	0.016	0.011	-31.3	0.015	0.013	-14.5	8 319	-8.5	-2.9	-5.8	-2.5	The Member State moved below the LPCIA threshold in both the 3-year and 6-year base periods
56	Eritrea	0.001	0.002	100.0	0.005	0.006	12.0	952	14.3	4.0	9.9	9.9	1968 SNA; scale is at the floor
57	Estonia	0.039	0.039	0.0	0.031	0.030	-0.7	17 957	1.9	2.9	-1.0	2.5	
58	Eswatini	0.002	0.002	0.0	0.005	0.004	-2.9	2 632	-1.5	2.8	-4.1	6.1	
59	Ethiopia	0.010	0.010	0.0	0.082	0.090	9.9	691	14.1	10.0	3.8	9.9	
60	Fiji	0.003	0.003	0.0	0.005	0.006	0.3	4 780	4.4	3.2	1.1	3.5	
61	Finland	0.421	0.414	-1.7	0.334	0.322	-3.5	45 583	-1.3	0.4	-1.8	1.7	
62	France	4.427	4.341	-1.9	3.507	3.380	-3.6	39 335	-1.7	1.0	-2.7	0.8	
63	Gabon	0.015	0.013	-13.3	0.019	0.018	-6.8	7 127	-3.6	3.7	-7.0	-3.7	
64	Gambia	0.001	0.001	0.0	0.001	0.002	51.0	689	1.4	3.4	-1.9	5.9	
65	Georgia	0.008	0.007	-12.5	0.019	0.019	-3.8	3 635	0.8	4.1	-3.2	3.4	
66	Germany	6.090	6.039	-0.8	4.823	4.701	-2.5	44 657	-0.3	1.5	-1.8	1.7	
67	Ghana	0.015	0.023	53.3	0.051	0.069	34.4	1 931	2.0	5.5	-3.3	15.3	GDP growth is relatively higher than world GDP growth

									Average annual percentage change, 2012–2017				
									GDP		Implicit price deflator[a]		
	Member State	Adopted scale for 2019–2021	2019 update machine scale[b,c]	Change (percentage)	2019–2021 scale GNI share	2019 update scale GNI share	Change (percentage)	Per capita GNI (United States dollars)	Nominal (United States dollars)	Real	United States dollars	National currency	Comments on the 2012–2017 period[d]
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
68	Greece	0.366	0.345	-5.7	0.290	0.268	-7.5	18 568	-5.6	-1.5	-4.2	-0.8	
69	Grenada	0.001	0.001	0.0	0.001	0.001	6.8	9 105	6.4	3.9	2.3	2.3	
70	Guatemala	0.036	0.040	11.1	0.077	0.082	6.7	3 913	8.0	3.5	4.4	3.4	
71	Guinea	0.003	0.003	0.0	0.011	0.011	5.6	720	7.1	6.0	1.1	6.5	
72	Guinea-Bissau	0.001	0.001	0.0	0.001	0.001	7.2	644	3.5	3.4	0.0	3.6	
73	Guyana	0.002	0.002	0.0	0.004	0.004	3.4	4 294	5.5	3.8	1.6	1.8	
74	Haiti	0.003	0.003	0.0	0.011	0.011	-0.4	794	2.5	2.2	0.3	8.4	
75	Honduras	0.009	0.009	0.0	0.025	0.025	3.0	2 181	4.4	3.7	0.7	4.4	
76	Hungary	0.206	0.209	1.5	0.163	0.162	-0.4	12 898	-0.1	2.4	-2.5	2.7	
77	Iceland	0.028	0.033	17.9	0.022	0.025	15.1	59 186	8.3	3.9	4.3	2.9	
78	India	0.834	0.907	8.8	2.624	2.772	5.6	1 640	5.6	6.8	-1.1	4.5	
79	Indonesia	0.543	0.551	1.5	1.185	1.194	0.7	3 583	2.2	5.3	-2.9	4.1	
80	Iran (Islamic Republic of)	0.398	0.370	-7.0	0.596	0.569	-4.6	5 558	-4.1	1.9	-5.9	13.8	
81	Iraq	0.129	0.125	-3.1	0.230	0.226	-1.7	4 834	2.4	8.5	-5.6	-5.4	1968 SNA
82	Ireland	0.371	0.387	4.3	0.294	0.301	2.5	49 548	5.7	7.8	-1.9	1.5	
83	Israel	0.490	0.516	5.3	0.387	0.401	3.5	38 450	5.1	3.4	1.7	1.8	
84	Italy	3.307	3.211	-2.9	2.620	2.500	-4.6	32 639	-2.6	-0.1	-2.5	1.0	
85	Jamaica	0.008	0.008	0.0	0.018	0.018	-0.5	4 825	0.4	0.6	-0.2	6.7	
86	Japan	8.564	8.388	-2.1	6.789	6.532	-3.8	39 661	-3.8	1.3	-5.1	0.5	
87	Jordan	0.021	0.022	4.8	0.046	0.048	3.6	4 067	5.9	2.4	3.4	3.4	1968 SNA
88	Kazakhstan	0.178	0.151	-15.2	0.224	0.206	-8.0	8 987	-3.1	3.5	-6.4	6.9	
89	Kenya	0.024	0.026	8.3	0.079	0.085	6.5	1 380	10.2	5.4	4.5	7.2	
90	Kiribati	0.001	0.001	0.0	0.000	0.000	1.4	2 971	1.4	3.8	-2.3	2.7	
91	Kuwait	0.252	0.236	-6.3	0.200	0.184	-7.9	36 454	-4.1	1.3	-5.4	-3.9	1968 SNA
92	Kyrgyzstan	0.002	0.002	0.0	0.009	0.009	-0.1	1 144	3.4	4.6	-1.1	5.7	
93	Lao People’s Democratic Republic	0.005	0.006	20.0	0.017	0.018	7.8	2 097	11.6	7.5	3.8	4.5	
94	Latvia	0.047	0.047	0.0	0.038	0.037	-1.8	14 395	1.1	3.0	-1.8	1.8	

	Member State	Adopted scale for 2019–2021	2019 update machine scale[b,c]	Change (percentage)	2019–2021 scale GNI share	2019 update scale GNI share	Change (percentage)	Per capita GNI (United States dollars)	Average annual percentage change, 2012–2017: GDP: Nominal (United States dollars)	GDP: Real	Implicit price deflator[a]: United States dollars	Implicit price deflator[a]: National currency	Comments on the 2012–2017 period[d]
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
95	Lebanon	0.047	0.041	-12.8	0.062	0.064	3.9	8 593	4.9	1.6	3.2	3.2	
96	Lesotho	0.001	0.001	0.0	0.004	0.004	-2.3	1 293	-1.0	2.4	-3.2	7.1	
97	Liberia	0.001	0.001	0.0	0.003	0.003	7.7	478	10.3	5.3	4.7	4.7	
98	Libya	0.030	0.025	-16.7	0.044	0.039	-10.1	4 850	-7.7	-14.1	7.4	9.8	
99	Liechtenstein	0.009	0.009	0.0	0.007	0.007	5.1	147 259	-0.1	1.9	-2.0	-0.3	
100	Lithuania	0.071	0.071	0.0	0.056	0.055	-1.9	14 629	1.5	3.2	-1.7	1.8	
101	Luxembourg	0.067	0.067	0.0	0.053	0.052	-2.0	71 161	0.6	2.6	-1.9	1.6	
102	Madagascar	0.004	0.004	0.0	0.015	0.015	0.2	475	2.1	2.7	-0.6	6.8	
103	Malawi	0.002	0.002	0.0	0.008	0.007	-3.0	325	-3.8	3.8	-7.3	19.8	
104	Malaysia	0.341	0.378	10.9	0.395	0.385	-2.5	9 718	0.9	5.2	-4.1	1.5	
105	Maldives	0.004	0.005	25.0	0.005	0.005	9.9	10 097	9.8	5.7	3.9	4.8	GDP growth is relatively higher than world GDP growth
106	Mali	0.004	0.005	25.0	0.017	0.017	1.2	770	2.7	8.2	-5.1	-1.7	GDP growth is relatively higher than world GDP growth
107	Malta	0.017	0.018	5.9	0.013	0.014	3.2	24 680	4.7	6.1	-1.3	2.2	
108	Marshall Islands	0.001	0.001	0.0	0.000	0.000	3.3	4 750	2.2	1.5	0.8	0.8	
109	Mauritania	0.002	0.002	0.0	0.006	0.006	-1.5	1 156	-0.6	3.9	-4.3	-0.4	
110	Mauritius	0.011	0.013	18.2	0.016	0.016	0.9	9 788	2.5	3.6	-1.1	2.0	
111	Mexico	1.292	1.245	-3.6	1.497	1.464	-2.2	9 007	-0.3	2.7	-2.9	4.1	
112	Micronesia (Federated States of)	0.001	0.001	0.0	0.000	0.000	1.5	3 583	1.2	-0.1	1.3	1.3	
113	Monaco	0.011	0.011	0.0	0.008	0.008	-3.0	166 691	0.9	4.3	-3.3	0.2	
114	Mongolia	0.005	0.004	-20.0	0.014	0.014	-4.7	3 522	1.1	6.7	-5.2	5.8	
115	Montenegro	0.004	0.004	0.0	0.006	0.006	-0.2	7 143	1.1	2.2	-1.1	2.4	
116	Morocco	0.055	0.054	-1.8	0.134	0.132	-1.3	2 944	1.3	4.2	-2.7	0.2	
117	Mozambique	0.004	0.004	0.0	0.019	0.017	-7.3	475	-0.6	6.0	-6.2	6.9	

	Member State	Adopted scale for 2019–2021 (1)	2019 update machine scale[b,c] (2)	Change (percentage) (3)	2019–2021 scale GNI share (4)	2019 update scale GNI share (5)	Change (percentage) (6)	Per capita GNI (United States dollars) (7)	Average annual percentage change, 2012–2017: GDP: Nominal (United States dollars) (8)	GDP: Real (9)	Implicit price deflator[a]: United States dollars (10)	Implicit price deflator[a]: National currency (11)	Comments on the 2012–2017 period[d] (12)
118	Myanmar	0.010	0.010	0.0	0.081	0.080	-0.5	1 186	2.6	7.2	-4.3	4.5	1968 SNA
119	Namibia	0.009	0.009	0.0	0.016	0.016	-0.3	4 957	1.1	3.8	-2.6	7.7	
120	Nauru	0.001	0.001	0.0	0.000	0.000	1.9	10 304	2.4	15.8	-11.6	-7.0	
121	Nepal	0.007	0.008	14.3	0.028	0.029	5.7	794	5.4	4.5	0.8	6.8	
122	Netherlands	1.356	1.343	-1.0	1.074	1.046	-2.6	47 919	-1.4	1.3	-2.7	0.8	
123	New Zealand	0.291	0.298	2.4	0.230	0.232	0.6	38 930	3.1	3.2	-0.1	1.7	
124	Nicaragua	0.005	0.005	0.0	0.015	0.016	3.6	2 021	5.9	5.1	0.8	5.9	
125	Niger	0.002	0.002	0.0	0.010	0.010	-0.3	372	4.0	6.4	-2.3	1.2	
126	Nigeria	0.250	0.213	-14.8	0.609	0.547	-10.1	2 331	-1.6	2.9	-4.4	7.2	
127	North Macedonia	0.007	0.007	0.0	0.014	0.013	-2.0	4 955	1.2	2.2	-0.9	2.6	
128	Norway	0.754	0.713	-5.4	0.597	0.555	-7.0	82 857	-3.6	1.8	-5.3	1.0	
129	Oman	0.115	0.113	-1.7	0.091	0.088	-3.6	16 147	0.7	4.0	-3.2	-3.2	
130	Pakistan	0.115	0.122	6.1	0.365	0.382	4.6	1 558	6.1	4.9	1.1	4.5	
131	Palau	0.001	0.001	0.0	0.000	0.000	2.7	12 520	6.4	1.5	4.9	4.9	
132	Panama	0.045	0.083	84.4	0.060	0.065	7.1	12 610	10.1	6.3	3.6	3.6	The Member State was reclassified as a high-income economy by the World Bank. It moved above the LPCIA threshold in both the 3-year and 6-year base periods. GDP growth is relatively higher than world GDP growth
133	Papua New Guinea	0.010	0.010	0.0	0.028	0.027	-2.8	2 651	3.4	4.1	-0.7	4.3	
134	Paraguay	0.016	0.016	0.0	0.035	0.035	-1.4	4 025	2.7	4.7	-1.9	3.0	
135	Peru	0.152	0.155	2.0	0.241	0.243	0.9	6 006	3.5	4.0	-0.5	2.4	

	Member State	Adopted scale for 2019–2021	2019 update machine scale[b,c]	Change (percentage)	2019–2021 scale GNI share	2019 update scale GNI share	Change (percentage)	Per capita GNI (United States dollars)	Average annual percentage change, 2012–2017: GDP: Nominal (United States dollars)	GDP: Real	Implicit price deflator[a]: United States dollars	Implicit price deflator[a]: National currency	Comments on the 2012–2017 period[d]
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
136	Philippines	0.205	0.214	4.4	0.448	0.458	2.4	3 485	5.8	6.6	-0.8	1.8	
137	Poland	0.802	0.795	-0.9	0.635	0.619	-2.6	12 571	-0.1	3.0	-3.0	1.0	
138	Portugal	0.350	0.343	-2.0	0.277	0.267	-3.5	19 927	-3.7	-0.7	-3.0	0.4	
139	Qatar	0.282	0.275	-2.5	0.224	0.214	-4.1	67 205	0.0	3.4	-3.3	-3.3	
140	Republic of Korea	2.267	2.341	3.3	1.794	1.821	1.5	27 934	4.1	2.9	1.2	1.5	
141	Republic of Moldova	0.003	0.003	0.0	0.010	0.010	-1.0	1 937	2.5	3.6	-1.1	6.7	
142	Romania	0.198	0.204	3.0	0.241	0.241	0.1	9 437	2.3	3.9	-1.5	3.3	
143	Russian Federation	2.405	2.161	-10.1	2.194	2.008	-8.5	10 838	-4.3	0.8	-5.1	6.4	
144	Rwanda	0.003	0.003	0.0	0.010	0.011	3.2	700	5.7	7.0	-1.2	4.3	
145	Saint Kitts and Nevis	0.001	0.001	0.0	0.001	0.001	1.0	15 514	3.6	3.1	0.4	0.4	
146	Saint Lucia	0.001	0.002	100.0	0.002	0.002	17.7	8 472	3.0	1.1	1.8	1.8	Assessment is close to the floor
147	Saint Vincent and the Grenadines	0.001	0.001	0.0	0.001	0.001	0.3	6 778	2.4	1.3	1.1	1.1	
148	Samoa	0.001	0.001	0.0	0.001	0.001	-0.4	4 078	1.2	1.5	-0.3	1.4	
149	San Marino	0.002	0.002	0.0	0.002	0.002	-11.0	40 363	-3.2	-1.2	-2.0	1.5	
150	Sao Tome and Principe	0.001	0.001	0.0	0.000	0.000	4.3	1 737	9.1	4.4	4.5	8.2	
151	Saudi Arabia	1.172	1.153	-1.6	0.928	0.898	-3.3	22 024	0.3	2.8	-2.4	-2.4	
152	Senegal	0.007	0.007	0.0	0.024	0.024	0.4	1 231	2.1	5.2	-2.9	0.6	
153	Serbia	0.028	0.026	-7.1	0.051	0.049	-4.5	5 363	-1.8	0.9	-2.7	3.8	
154	Seychelles	0.002	0.002	0.0	0.002	0.002	3.2	13 879	6.5	5.0	1.5	3.1	
155	Sierra Leone	0.001	0.001	0.0	0.005	0.005	-2.2	561	4.1	4.1	-0.1	9.2	
156	Singapore	0.485	0.493	1.6	0.384	0.383	-0.1	53 575	2.7	3.6	-0.8	0.7	
157	Slovakia	0.153	0.150	-2.0	0.121	0.117	-3.1	16 719	-0.4	2.7	-3.1	0.4	
158	Slovenia	0.076	0.074	-2.6	0.060	0.058	-3.2	21 687	-0.9	1.5	-2.4	1.0	
159	Solomon Islands	0.001	0.001	0.0	0.001	0.001	4.7	1 812	5.7	2.9	2.7	3.2	
160	Somalia	0.001	0.001	0.0	0.002	0.002	8.9	100	5.1	2.6	2.4	-1.9	1968 SNA
161	South Africa	0.272	0.255	-6.3	0.433	0.418	-3.6	5 850	-2.9	1.6	-4.5	5.7	

Member State	Adopted scale for 2019–2021	2019 update machine scale[b,c]	Change (percentage)	2019–2021 scale GNI share	2019 update scale GNI share	Change (percentage)	Per capita GNI (United States dollars)	Average annual percentage change, 2012–2017: GDP: Nominal (United States dollars)	GDP: Real	Implicit price deflator[a]: United States dollars	Implicit price deflator[a]: National currency	Comments on the 2012–2017 period[d]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
162 South Sudan	0.006	0.004	-33.3	0.019	0.015	-22.5	972	-17.1	-3.2	-14.4	57.0	Decreased share in world GNI; scale is close to the floor
163 Spain	2.146	2.109	-1.7	1.700	1.641	-3.4	27 441	-2.0	1.1	-3.1	0.4	
164 Sri Lanka	0.044	0.046	4.5	0.099	0.102	2.2	3 804	5.0	5.0	-0.1	5.4	
165 Sudan	0.010	0.010	0.0	0.081	0.093	15.1	1 852	10.6	1.8	8.6	26.5	1968 SNA
166 Suriname	0.005	0.004	-20.0	0.006	0.005	-7.9	7 521	-2.5	-0.5	-2.0	12.5	
167 Sweden	0.906	0.887	-2.1	0.718	0.690	-3.8	54 814	-0.9	2.1	-2.9	1.6	
168 Switzerland	1.151	1.140	-1.0	0.912	0.887	-2.7	82 687	-0.5	1.6	-2.1	-0.4	
169 Syrian Arab Republic	0.011	0.006	-45.5	0.034	0.022	-36.5	882	-22.6	-13.3	-10.8	32.5	1968 SNA. Decrease in GDP
170 Tajikistan	0.004	0.003	-25.0	0.013	0.012	-7.4	1 106	1.5	6.9	-5.1	5.2	GDP growth is relatively higher than world GDP growth
171 Thailand	0.307	0.321	4.6	0.504	0.513	1.8	5 802	3.5	3.5	0.0	1.8	
172 Timor-Leste	0.002	0.002	0.0	0.004	0.004	-10.8	2 341	-10.3	-4.2	-6.4	-6.4	Assessment is close to the floor
173 Togo	0.002	0.001	-50.0	0.006	0.006	-7.1	605	3.6	5.7	-2.0	1.5	
174 Tonga	0.001	0.001	0.0	0.001	0.001	-2.4	4 096	-0.6	1.7	-2.3	1.7	
175 Trinidad and Tobago	0.040	0.038	-5.0	0.031	0.030	-5.7	16 928	-2.3	-0.8	-1.5	-0.5	
176 Tunisia	0.025	0.023	-8.0	0.056	0.053	-4.9	3 667	-2.2	2.1	-4.2	4.8	
177 Turkey	1.371	1.195	-12.8	1.149	1.112	-3.2	10 996	0.4	5.8	-5.2	8.0	
178 Turkmenistan	0.033	0.032	-3.0	0.046	0.046	-1.0	6 327	4.4	8.4	-3.7	-0.3	
179 Tuvalu	0.001	0.001	0.0	0.000	0.000	1.9	5 245	2.3	3.8	-1.4	3.6	1968 SNA
180 Uganda	0.008	0.008	0.0	0.033	0.033	-0.1	632	4.3	4.3	0.0	6.2	
181 Ukraine	0.057	0.052	-8.8	0.162	0.150	-7.3	2 615	-6.1	-2.0	-4.2	17.2	
182 United Arab Emirates	0.616	0.618	0.3	0.487	0.481	-1.3	40 600	1.5	3.8	-2.2	-2.2	

	Member State	Adopted scale for 2019–2021	2019 update machine scale[b,c]	Change (percentage)	2019–2021 scale GNI share	2019 update scale GNI share	Change (percentage)	Per capita GNI (United States dollars)	Average annual percentage change, 2012–2017: GDP: Nominal (United States dollars)	GDP: Real	Implicit price deflator[a]: United States dollars	Implicit price deflator[a]: National currency	Comments on the 2012–2017 period[d]
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
183	United Kingdom of Great Britain and Northern Ireland	4.567	4.461	-2.3	3.616	3.472	-4.0	41 166	0.0	2.1	-2.0	1.6	
184	United Republic of Tanzania	0.010	0.010	0.0	0.060	0.061	2.7	874	7.6	6.7	0.8	6.9	
185	United States of America	22.000	22.000	0.0	23.575	24.119	2.3	58 433	3.8	2.2	1.6	1.6	
186	Uruguay	0.087	0.089	2.3	0.069	0.069	0.8	15 608	3.6	2.7	0.9	7.7	
187	Uzbekistan	0.032	0.027	-15.6	0.086	0.077	-11.2	1 916	1.2	7.2	-5.6	13.3	
188	Vanuatu	0.001	0.001	0.0	0.001	0.001	-1.0	2 982	1.5	2.2	-0.7	2.4	
189	Venezuela (Bolivarian Republic of)	0.728	1.438	97.5	0.596	1.134	90.2	28 137	37.2	-5.9	45.9	160.4	Nominal GDP growth is relatively higher than world GDP growth; real GDP declined; unusual price changes (see para. 26)
190	Viet Nam	0.077	0.083	7.8	0.230	0.243	5.3	2 009	8.7	6.1	2.5	4.0	
191	Yemen	0.010	0.010	0.0	0.037	0.035	-4.9	1 018	-1.7	-10.1	9.3	9.4	
192	Zambia	0.009	0.009	0.0	0.030	0.030	-1.5	1 420	1.6	4.6	-2.8	8.7	
193	Zimbabwe	0.005	0.005	0.0	0.020	0.020	3.9	995	6.9	4.5	2.3	2.3	

Abbreviations: GDP, gross domestic product; GNI, gross national income; LPCIA, low per capita income adjustment; SNA, System of National Accounts.

[a] The implicit price deflator is calculated as GDP at current prices divided by GDP at constant prices.

[b] Update of the 2019–2021 scale using data available in December 2018 for the 2012–2017 base period.

[c] Using United Nations operational rates of exchange for Myanmar (2012) and the Syrian Arab Republic (2012–2017) and modified conversion rates for the Bolivarian Republic of Venezuela (2014–2017).

[d] All Member States compile their GNI using either the 1993 SNA or the 2008 SNA, except those identified with the comment “1968 SNA”.

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