

**REPORT
OF THE COMMITTEE
ON CONTRIBUTIONS**

GENERAL ASSEMBLY

OFFICIAL RECORDS: THIRTY-FOURTH SESSION

SUPPLEMENT No. 11 (A/34/11)



UNITED NATIONS

New York, 1979

NOTE

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

/26 July 1979/

CONTENTS

	<u>Paragraphs</u>	<u>Page</u>
I. MEMBERSHIP OF THE COMMITTEE	1 - 3	1
II. TERMS OF REFERENCE OF THE COMMITTEE	4 - 5	2
III. STATISTICAL INFORMATION	6 - 15	3
IV. REVIEW OF THE SCALE OF ASSESSMENTS	16 - 46	6
A. Statistical base period	16 - 18	6
B. Application of the low <u>per capita</u> income allowance formula	19 - 29	6
C. Special problems	30 - 42	10
D. Representations by Member States	43 - 46	12
V. SCALE OF ASSESSMENTS	47 - 52	13
VI. ASSESSMENT OF NEW MEMBERS FOR 1978 AND 1979	53 - 57	18
VII. ASSESSMENT OF NON-MEMBER STATES	58 - 61	20
VIII. OTHER MATTERS CONSIDERED BY THE COMMITTEE	62 - 77	22
A. Collection of contributions	62 - 68	22
B. Payment of contributions in currencies other than United States dollars	69 - 71	23
C. Requests for information from specialized agencies and other organizations	72 - 75	23
D. Date of the next session of the Committee	76	24
E. Statistical servicing of the Committee	77	24
IX. RECOMMENDATION OF THE COMMITTEE	78	25
X. SEPARATE OPINIONS	79 - 80	31

ANNEXES

I. Terms of reference of the Committee	33
II. United Nations scales of assessments for the years 1946-1979	43
III. Legal opinion on the interpretation of General Assembly resolution 2961 B (XXVII)	47
IV. Statement issued by the People's Republic of China	49

I. MEMBERSHIP OF THE COMMITTEE

1. The thirty-ninth session of the Committee on Contributions was held at United Nations Headquarters from 4 June to 6 July 1979. The following members were present:

Mr. Abdel Hamid Abdel-Ghani
Syed Amjad Ali
Mr. Denis Bauchard
Mr. Antoly Semënovich Chistyakov
Mr. Marco Antonio Cubillas Estrada
Mr. Talib El-Shibib
Mr. Leoncio Fernández Maroto
Mr. Carlos Moreira Garcia
Mr. Gbadebo Oladeinde George
Mr. Richard V. Hennes
Mr. Japhet G. Kiti
Mr. Wilfried Koschorreck
Mr. Angus J. Matheson
Mr. Atilio Norberto Molteni
Mr. Dragoș Serbănescu
Mr. Katsumi Sezaki
Mr. Euthimios Stoforopoulos
Mr. Sung Hsin-chung

2. The Committee re-elected Syed Amjad Ali Chairman and Mr. Japhet G. Kiti Vice-Chairman.

3. Some members of the Committee were unable to attend some of the Committee's meetings.

II. TERMS OF REFERENCE OF THE COMMITTEE

4. In its formulation of a scale of assessments for 1980, 1981 and 1982, the Committee was guided by its terms of reference as laid down by the General Assembly. The text of those terms of reference and directives as contained in a number of Assembly resolutions are set out in annex I to the present report.

5. The provisions of the terms of reference frequently cited by members during the session may be summarized as follows:

(a) The expenses of the United Nations should be apportioned broadly according to capacity to pay; comparative estimates of national income would appear prima facie to be the fairest guide;

(b) As a matter of principle, the maximum contribution of any one Member State to the ordinary expenses of the United Nations should not exceed 25 per cent of the total;

(c) The minimum rate of assessment should be 0.01 per cent;

(d) An allowance formula should be applied in establishing rates of assessment for low per capita income countries;

(e) The continuing disparity between the economies of developed and developing countries should be kept in mind;

(f) Due regard should be accorded to developing countries, especially those with the lowest per capita income, in view of their special economic and financial problems;

(g) The possibility of mitigating extreme variations in assessments between two successive scales should be considered, without departing essentially from the principle of the capacity to pay, either by increasing the statistical base period from three years to some longer period or by any other appropriate method;

(h) Methods should be utilized which avoid excessive variations of individual rates of assessments between two successive scales.

III. STATISTICAL INFORMATION

6. Since comparative estimates of national income along with estimates of per capita national incomes for Member States form the basis of the Committee's work of formulating a scale of assessments, it is essential for the Committee to have at its disposal the most recent and complete official estimates of national incomes in national currency, exchange rates for converting these national income estimates into dollars, and population estimates.

7. For this reason, as early as at the eighth session of the General Assembly, the Fifth Committee agreed that Member States should be informed of the dates of the meetings of the Committee on Contributions in order to ensure that national income and related data would be submitted by Governments in sufficient time for the Committee to take them into account in the formulation of its recommendations to the General Assembly on the scale of assessments. In compliance with this long-standing requirement, therefore, the Committee, in its report to the General Assembly at its thirty-third session, announced that its next session would commence on 4 June 1979. ^{1/} In a communication dated 26 February 1979, to the Member States and non-Member States listed in paragraph 78 below, the Secretary-General confirmed the opening date of the session and requested Governments to make available any supplementary data or information that they might wish the Committee on Contributions to consider. Following its customary practice, the Statistical Office of the United Nations had also requested Member and non-Member States to submit national income data for the use of the Committee. Those data, together with such supplementary information as was transmitted in response to the Secretary-General's request, were examined by the Committee and were then used by the Committee in the current review of the scale. In addition, the Committee also examined representations submitted by a number of Member States in conjunction with such additional information as was submitted on their economies.

8. The Committee was gratified to note that a larger number of countries than in previous years had responded promptly to the requests of the Secretary-General and the Statistical Office for data by submitting more national income statistics. Much of the data submitted was of higher quality. This enabled the Committee to base its work on more adequate and reliable data than during its past reviews of the scale. In this connexion, the Committee wishes to point out that the People's Republic of China submitted to the Statistical Office for the first time its national income and population estimates.

9. The Committee was informed that, despite this improvement in the response from Member States, it was necessary for the Statistical Office to make estimates of national income for a number of countries in the absence of official estimates for those countries. Valuable information was available in national sources of economic statistics, in regional economic surveys prepared by the United Nations regional commissions and also in reports of statistical experts provided under the technical co-operation programme, which enabled the Statistical Office to improve the methods of estimation for countries for which recent official figures were not

^{1/} Official Records of the General Assembly, Thirty-third Session, Supplement No. 11 (A/33/11 and Corr.1), para. 65.

yet available. This applied particularly to certain developing countries in Africa, Asia and Latin America. In those cases where extrapolations from previous years were found necessary, the publication of more detailed basic economic and financial statistics had made it possible for the Statistical Office to arrive at generally better estimates than in previous years. The Committee carefully reviewed the estimates prepared by the Statistical Office and utilized them in its work.

10. The Committee, once again, wishes to draw the attention of Member States to the importance it attaches to the submission of the most recent national accounts data.

11. For purposes of comparisons of national income, estimates expressed in national currencies must be converted into a common currency unit. During its thirty-eighth session, the Committee thoroughly examined the methodology of such conversion and concluded that "for the near future it should retain its use of the United States dollar for the conversion of national income data into a common unit". 2/

12. During the period 1971-1977, great uncertainties and disturbances of large magnitude were experienced in the international monetary system of the market economies. The par value régime was gradually discontinued, with the result that the fixed exchange rate system was no longer in operation. A floating exchange rate system took its place. Accordingly, in the statistical documents submitted to the current session of the Committee, the procedures used for converting national income in national currencies into United States dollars reflect these changes and are explained in the following paragraphs.

13. In preparing the national income estimates of the market economies in United States dollars, the Statistical Office used the following procedures. For countries which are members of the International Monetary Fund (IMF), the conversion rates were selected from the period average exchange rates published in the IMF publication International Financial Statistics. For those countries which had a single fluctuating exchange rate, the conversion rate used was normally the period average of market rates prepared by IMF and based on the market rates that were communicated to it by the monetary authority of each country: they were the period averages of daily market rates in the market of the country, or if those were not available, daily quotations in New York, or if those were not available, end-of-month market rates, or if those were not available, official rates. The preference always was for market rates; only when a free market rate was not available for a given country, was use made of the official rate, which is the rate at which a monetary authority is obligated to support its currency by central bank intervention in order to maintain a predetermined parity vis-à-vis another currency, such as the United States dollar, the pound sterling or the French franc. In the case of a few countries, the International Financial Statistics did not publish country pages; for those countries, however, exchange rates were provided by IMF to the Statistical Office, which published them in the United Nations Monthly Bulletin of Statistics.

14. For the centrally planned economies the conversion rates used were usually the period average of United Nations operational rates of exchange which had been

2/ Ibid., para. 45.

established by the Controller for accounting purposes according to rules 111.5 and 111.6 of the United Nations Financial Regulations and Rules.

15. The population figures used by the Committee in calculating per capita national incomes were generally mid-year estimates assembled by the Statistical Office from replies of Governments to the United Nations Demographic Yearbook questionnaire and the United Nations Monthly Bulletin of Statistics questionnaire, and from official publications. In the few cases where official information was lacking, estimates were obtained from other sources by the Statistical Office.

IV. REVIEW OF THE SCALE OF ASSESSMENTS

A. Statistical base period

16. In 1977, the Committee departed from the use of averages of national income statistics for a period of three years, which had been its practice since 1953, and formulated a recommended scale of assessments based on a seven-year period (1969-1975). At that time, the Committee generally had been of the opinion that a seven-year base period would alleviate the sharp variations in rates of assessment which it had been called upon to avoid and would better take into account the case of countries whose national incomes had risen rapidly in recent years. These same considerations were taken into account by the Committee during its current review of the scale of assessments. Accordingly, the Committee examined various alternatives based on statistics of three-year (1975-1977), five-year (1973-1977), seven-year (1971-1977) and nine-year (1969-1977) average national income statistics.

17. As in the case of the Committee's last review of the scale of assessments, different views were expressed by members of the Committee. Some members advocated a nine-year base period as a closer statistical approximation to a measure of national wealth and as one means of minimizing certain variations in rates of assessment between successive scales. Other members advocated a return to a three-year statistical base period as being most in accord with current economic realities, while still others urged a seven-year period because of the importance of as much continuity as possible between statistical base periods.

18. Ultimately, the Committee decided to retain a seven-year base period believing that in the proposed scale such a base period provided a reasonable balance between the requirements of taking into account the avoidance of sharp variations in rates of assessment, the component of national wealth, the need for stability and continuity in the statistical base, and the importance of retaining as close a relationship as possible to current economic realities.

B. Application of the low per capita income allowance formula

19. In its report to the General Assembly at its thirty-second session, the Committee agreed that the possibility of changing the allowance formula would be studied at the time of its next review of the scale. 3/ *

20. A systematic allowance for the factor "comparative income per head of population" has been made in all the scales recommended by the Committee. This is required of the Committee under its original terms of reference. The question of low per capita income allowance and the attention to be given by the Committee to developing countries has continued to be reflected in a number of decisions taken by the General Assembly.

3/ Ibid., Thirty-second Session, Supplement No. 11 (A/32/11), para. 51.

21. Until the Committee's session in 1951, countries whose per capita incomes were lower than \$1,000 received progressive straight-line relief up to a maximum of 40 per cent. In 1952, in compliance with a General Assembly directive to give further relief to lower income per capita countries (see resolution 665 (VII)), the maximum allowance for low per capita income was increased to 50 per cent. In the scale recommended by the Committee in 1973 ^{4/} and approved by the General Assembly for 1974-1976, the low per capita income allowance formula was increased from an upper limit of \$1,000 to \$1,500 and from a maximum reduction of 50 to 60 per cent. At that time, the Committee noted that 33 Member States had per capita national income in excess of the \$1,000 upper limit as opposed to only 2 Member States when that upper limit was established. At its session in 1976, ^{5/} the Committee found that in the intervening three-year period the per capita incomes of 36 Member States were above the \$1,500 level. Corresponding increases had occurred in many low per capita national income Member States, whose allowance under the \$1,500 and 60 per cent formula would decrease if that formula were to be maintained. The Committee, after a detailed examination of a number of variants in the allowance formula, reached the conclusion that economic changes, including inflationary pressures, called for adjusting the formula to a new upper limit of \$1,800 and a new maximum reduction of 70 per cent, thus increasing the progressive relief provided to low per capita income countries.

22. The Committee at its current session, discussed in considerable detail the desirability of changing the low per capita income allowance formula. After discussing a wide range of alternatives, the Committee decided not to raise the \$1,800 limit at this review. Neither the erosion of the United States dollar nor the number of countries which had exceeded the \$1,800 limit since 1976 called for a significant upward adjustment of the dollar limit, since the adoption of the new method explained in paragraphs 27 and 28 below ensured relief to all countries with per capita incomes below \$1,800. However, the maximum reduction was changed from 70 to 75 per cent, since the higher gradient would give greater relief to developing countries with lower per capita national incomes than would a maximum reduction of 70 per cent.

23. As indicated in table 1 below, substantial relief was granted to most countries below the \$1,800 per capita income level by the application of the current method of giving straight-line relief to countries below the \$1,800 limit and a maximum reduction of 70 per cent. The Committee decided, in compliance with its mandate to grant further relief to developing countries with lower per capita incomes, to increase the gradient of maximum relief from 70 to 75 per cent.

24. The operation of the formula was as follows: the difference between \$1,800 and per capita national income below that figure was expressed as a ratio of \$1,800 with 75 per cent of that ratio applied as a percentage reduction from the total national income of a Member State for the purpose of assessment. Thus, when the per capita national income of a Member State was less than \$1,800, that State would receive a percentage reduction from its total national income, as illustrated below:

$$\frac{(1,800 - \text{per capita national income})}{1,800} \times 75 \text{ per cent}$$

^{4/} Ibid., Twenty-eighth Session, Supplement No. 11 (A/9011 and Corr.1).

^{5/} Ibid., Thirty-first Session, Supplement No. 11 (A/31/11).

On the other hand, when the per capita national income of a Member State was equal to or greater than \$1,800, no reduction was made from that State's national income. At the second step, the total reduction for all countries below \$1,800 was distributed pro rata among all Member States.

25. The consequences of the Committee's decision can be seen from a comparison of tables 1 and 2.

Table 1

Consequences of the application of the formula \$1,800, 70 per cent (former method) based on averages of national income for 1971-1977

<u>Per capita</u> income group	Percentage before application of the formula	Percentage after application of the formula (\$1,800, 70 per cent)	Change in percentage points	Change in dollar terms <u>a/</u>
Over \$2,500	62.48	67.16	+4.68	+26,784,972
\$1,800-\$2,499	17.52	19.70	+2.18	+12,476,760
\$1,500-\$1,799	2.49	2.63	+0.14	+ 801,260
\$1,000-\$1,499	2.67	2.30	-0.37	- 2,117,616
\$500-\$999	5.94	4.26	-1.68	- 9,615,118
Below \$500	8.90	3.95	-4.95	-28,330,258

a/ Based on the gross amount of \$572,328,451 assessed on Member States for the year 1979.

Table 2

Consequences of the application of the formula \$1,800, 75 per cent (former method) based on averages of national income for 1971-1977

<u>Per capita</u> income group	Percentage before application of the formula	Percentage after application of the formula (\$1,800, 75 per cent)	Change in percentage points	Change in dollar terms <u>a/</u>
Over \$2,500	62.48	67.52	+5.04	+28,845,354 *
\$1,800-\$2,499	17.52	19.87	+2.35	+13,449,718
\$1,500-\$1,799	2.49	2.64	+0.15	+ 858,493
\$1,000-\$1,499	2.67	2.28	-0.39	- 2,232,081
\$500-\$999	5.94	4.12	-1.82	-10,416,378
Below \$500	8.90	3.57	-5.33	-30,505,106

a/ Based on the gross amount of \$572,328,451 assessed on Member States for the year 1979.

26. Although the national incomes of all countries below \$1,800 have been adjusted downward by the low per capita income allowance formula, table 2 shows that some countries in the \$1,500 to \$1,799 category (with per capita income below \$1,800 but near the \$1,800 limit) would receive an increase under the former method. In other words, the actual relief did not begin until a per capita income at a level below the dollar limit of \$1,800. The Committee had long been aware of this phenomenon. 6/

27. At its current session, the Committee decided to make the point of inflexion coincident with the point of relief in order both to provide relief to those countries which would otherwise have been affected by the previous mode of application and to grant additional relief to low per capita income countries.

28. The reduction for each country with per capita income lower than the limit set by the Committee, in this instance \$1,800, was calculated using the same formula as before, but with a change in the gradient to 75 per cent. The reduction for each Member State was expressed in dollar terms. These reductions in dollar terms for all countries with per capita incomes below \$1,800 were totalled and added on proportionately to countries above the per capita income dollar limit of \$1,800. This method ensured that the inflexion point, i.e., the point where relief begins, coincided with the per capita income dollar limit, in this instance \$1,800.

Table 3

Consequences of the application of the formula \$1,800, 75 per cent
(new method) based on averages of national income for 1971-1977

<u>Per capita</u> <u>income group</u>	Percentage before application of the formula	Percentage after application of the formula (\$1,800, 75 per cent)	Change in percentage points	Change in dollar terms <u>a/</u>
Over \$2,500	62.48	68.51	+6.03	+34,511,406
\$1,800-\$2,499	17.52	20.34	+2.82	+16,139,662
\$1,500-\$1,799	2.49	2.32	-0.17	- 972,958
\$1,000-\$1,499	2.67	2.00	-0.67	- 3,834,601
\$500-\$999	5.94	3.61	-2.33	-13,335,253
Below \$500	8.90	3.22	-5.68	-32,508,256

a/ Based on the gross amount of \$572,328,451 assessed on Member States for the year 1979.

29. It will be seen from the above tables that countries with per capita incomes below \$500 which formerly received \$28.3 million in relief by the application of the formula \$1,800, 70 per cent, would now receive a total of \$32.5 million in relief by the application of the formula \$1,800, 75 per cent, under the new method.

6/ Ibid., Twenty-third Session, Supplement No. 10 (A/7210).

C. Special problems

30. As has been the case in recent years, the Committee was faced with precipitous increases in the national incomes of certain Members, with uneven rates of inflation throughout the world, with stagnation of the economies of a number of Members, with widespread balance-of-payments problems and a generally unsettled state of world exchange rates. In addition to these economic instabilities, the Committee was confronted with the necessity of adjusting to the impact of the submission of statistics by the People's Republic of China for the first time. Heretofore, China had voluntarily assumed an assessment rate substantially in excess of what would have been called for by its national income statistics.

31. Faced with the steep decline in the Chinese percentage rate of assessment indicated by its national income statistics, the Committee explored many possible means of moderating the impact of this sharp reduction upon the assessment rates of other Members.

32. Some Members felt that the existence of the 25 per cent ceiling distorted the scale and made it impossible to respect fully the principle that, pursuant to rule 160 of the rules of procedure of the General Assembly, the expenses of the Organization should be allocated among Members according to capacity to pay.

33. General Assembly resolution 2961 B (XXVII) of 13 December 1972 provided that "as a matter of principle, the maximum contribution of any one Member State to the ordinary expenses of the United Nations shall not exceed 25 per cent of the total". The Assembly, in the opinion of certain members, had adopted this provision in the knowledge that the admission of new Members would substantially moderate the application of the ceiling principle, thereby avoiding increases in the assessments of Member States.

34. The question of the ceiling was also raised in connexion with substantial reduction of the Chinese assessment which, in the opinion of some members, constituted an element which called in question the desirability of retaining that provision. The ceiling rule prevented the allocation among all the Members of the Organization of the burden created by the reduction of the Chinese assessment. In the view of these members, the situation seemed contrary to the principle of equity and explained the abnormally large increases in some assessments. These members thought that the General Assembly might wish to give consideration to this question.

35. The Committee further sought a legal opinion on the application of subparagraphs (b) and (c) of resolution 2961 B and received from the Office of Legal Affairs the interpretation that "the mechanism provided for in the resolution for the implementation of the principle concerned is no longer relevant" because the 25 per cent level had already been achieved (see annex III below).

36. The Committee also considered the possibility of recommending the establishment of a floor for permanent members of the Security Council. Various levels were examined. Some members expressed the opinion that the special responsibilities and privileges of permanent members of the Security Council were incompatible with low rates of assessment and stated that the time had come for the General Assembly to consider the possibility of imposing a floor to the scale of assessments for the permanent members of the Security Council. Others argued

that the establishment of such a floor was in contradiction with the principle of capacity to pay. The view was also expressed that the Charter of the United Nations does not provide for a floor to the assessment of permanent members of the Security Council and that to impose such a floor would contravene the spirit of the Charter and would be unfair and would, in fact, constitute discrimination against the developing countries, particularly against a State with lower capacity to pay serving as a permanent member. The Committee concluded that this matter, like the modification of the ceiling principle, was beyond its competence and outside its terms of reference.

37. The Committee also considered the possibility of not applying to China's statistics the low per capita income allowance formula but concluded that it had no authority to recommend a discriminatory measure of this nature. Certain members of the Committee proposed that the rate of China's contribution should be reduced gradually over a period of time in order to cushion the immediate effect of the submission of China's statistics. Other members pointed out that most Member States, including developed countries, had benefited for some years from the rate of 5.50 per cent voluntarily proposed by China.

38. Eventually the Committee concluded that it had no other alternative but to proceed to apply the Chinese statistics in the formulation of the new scale of assessments. However, in response to an appeal by some members of the Committee, the Government of China issued a statement the text of which is attached as annex IV below. This enabled the Committee to reduce considerably the burden on developing countries which the reduction of the Chinese assessment otherwise would have put upon them. Several members indicated that this procedure had the effect of relieving these developing countries from being burdened with their part of the China subsidy that they had so far enjoyed, with the probable consequence that during the preparation of the next scale, these percentage points, too, would have to be picked up mostly by developed countries. Several members objected to the use of the word "subsidy" to describe the Chinese decision to voluntarily accept a 5.50 per cent rate of assessment for a period of time.

39. The Committee examined carefully the problems of the further steep increases in the rates of assessment of a number of Member States resulting from corresponding increases in national income statistics. Because of the rapidity and size of such increases, it was not possible for the Committee to moderate their effect substantially in all cases, even through the application of the new method of computing the low per capita income allowance. The Committee noted that many assessment rates in the recommended scale were beginning to accord more closely with current economic realities.

40. Many members argued that mitigations with regard to the machine scale could be justified only by difficult financial situations of the Member States whose rates were being mitigated. These members noted and were particularly disturbed by the moderation of the rates of assessment of a number of countries with rapidly-rising national income statistics and high per capita incomes. They believed that amelioration in such cases was not justified in the absence of special circumstances.

41. Certain members questioned the fairness of the scale where the assessments of a few developed States, including two permanent members of the Security Council, were decreasing while those of some developing countries were increasing.

Others felt that these movements merely reflected the economic realities of the principle of capacity to pay as expressed in comparative national income statistics.

42. Although the Committee was able to recommend a scale of assessments, certain members continued to believe that the scale did not constitute an equitable allocation among all Member States of the burden created by the reduction of the Chinese assessment.

D. Representations by Member States

43. The Committee had before it representations in writing from Bulgaria, Cuba, Ecuador, Greece, Iran, Poland, Portugal, Singapore, Viet Nam and Yugoslavia.

44. During the current review of the scale, the Committee examined the individual cases carefully and studied additional supplementary data submitted by the Member States concerned. Following traditional practice, the Chairman and Vice-Chairman of the Committee received oral representations from some of these Member States and brought those representations to the attention of the Committee.

45. In the case of Poland, the Committee decided to apply the exchange rate communicated to the Committee by Poland beginning with 1976, the year in which the Committee was seized of this problem.

46. In other cases, the Committee, in keeping with its practice of taking account of natural disasters and other compelling economic factors, made certain downward adjustments in individual rates of assessment.

V. SCALE OF ASSESSMENTS

47. The scale of assessments recommended by the Committee for the years 1980, 1981 and 1982, together with the scales for 1978 and 1979, appears in the table below. The Committee felt it would be useful to append the United Nations scales of assessments adopted by the General Assembly for the years 1946 through 1979 inclusive to the present report (annex II below).

48. The new method of application of the low per capita income formula resulted in according relief of 8.85 percentage points to countries below the \$1,800 per capita income level as compared to 7.39 points under the former method. Expressed in numerical terms, 40 Member States with per capita income below \$1,800 benefited from the application of the new low per capita income formula.

49. In the scale adopted by the General Assembly in 1977, a total of 66 Member States were assessed at the floor of 0.01 per cent. In the scale now recommended, there are 70 Member States assessed at 0.01. A further 9 Member States are assessed at 0.02 while 10 other Member States are assessed at 0.03. Thus, a total of 89 Member States, in other words, about 60 per cent of the membership of the Organization, are assessed at between 0.01 and 0.03 per cent.

50. In paragraph 5 of resolution 31/95 A, the General Assembly requested the Committee on Contributions to embody as appropriate in subsequent reports of the Committee the particular justification for any significant increases in the assessment of any Member State between two successive scales. For the reasons given in paragraph 39 above, the Committee was not able to moderate significantly the increases in the assessment of a number of Member States.

51. Despite the Committee's best efforts to mitigate steep increases in rates of assessment, the proposed scale contains a number of sharp increases resulting from increases in national income between the base periods 1969-1975 and 1971-1977. In addition, certain countries are no longer eligible to benefit under the low per capita income allowance formula granted to Member States with per capita income levels below \$1,800. Steep increases also resulted largely from one or more of the following factors: (a) the impact of the reduction in China's assessment; (b) the new method of applying the low per capita income allowance formula; and (c) the change in the gradient from 70 to 75 per cent.

52. As noted elsewhere in the report, the recommendation contained in paragraph 78 below was not adopted without reservations by some members.

Scale of assessments

<u>Member State</u>	<u>1978-1979 scale</u>	<u>Scale recommended for 1980-1982</u>
Afghanistan	0.01	0.01
Albania	0.01	0.01
Algeria	0.10	0.12
Angola	0.02	0.01
Argentina	0.84	0.78
Australia	1.54	1.83
Austria	0.64	0.71
Bahamas	0.01	0.01
Bahrain	0.01	0.01
Bangladesh	0.04	0.04
Barbados	0.01	0.01
Belgium	1.08	1.22
Benin	0.01	0.01
Bhutan	0.01	0.01
Bolivia	0.01	0.01
Botswana	0.01	0.01
Brazil	1.04	1.27
Bulgaria	0.14	0.16
Burma	0.01	0.01
Burundi	0.01	0.01
Byelorussian Soviet Socialist Republic	0.41	0.39
Canada	3.04	3.28
Cape Verde	0.01	0.01
Central African Empire	0.01	0.01
Chad	0.01	0.01
Chile	0.09	0.07
China	5.50	1.62
Colombia	0.11	0.11
Comoros	0.01	0.01
Congo	0.01	0.01
Costa Rica	0.02	0.02
Cuba	0.11	0.11
Cyprus	0.01	0.01
Czechoslovakia	0.84	0.83
Democratic Kampuchea	0.01	0.01
Democratic Yemen	0.01	0.01
Denmark	0.64	0.74
Djibouti	0.01	0.01
Dominica	-	0.01
Dominican Republic	0.02	0.03
Ecuador	0.02	0.02
Egypt	0.08	0.07
El Salvador	0.01	0.01
Equatorial Guinea	0.01	0.01
Ethiopia	0.01	0.01
Fiji	0.01	0.01
Finland	0.44	0.48
France	5.82	6.26

Scale of assessments

<u>Member State</u>	<u>1978-1979 scale</u>	<u>Scale recommended for 1980-1982</u>
Gabon	0.01	0.02
Gambia	0.01	0.01
German Democratic Republic	1.33	1.39
Germany, Federal Republic of	7.70	8.31
Ghana	0.02	0.03
Greece	0.35	0.35
Grenada	0.01	0.01
Guatemala	0.02	0.02
Guinea	0.01	0.01
Guinea-Bissau	0.01	0.01
Guyana	0.01	0.01
Haiti	0.01	0.01
Honduras	0.01	0.01
Hungary	0.33	0.33
Iceland	0.02	0.03
India	0.68	0.60
Indonesia	0.14	0.16
Iran	0.40	0.65
Iraq	0.08	0.12
Ireland	0.15	0.16
Israel	0.23	0.25
Italy	3.38	3.45
Ivory Coast	0.02	0.03
Jamaica	0.02	0.02
Japan	8.64	9.58
Jordan	0.01	0.01
Kenya	0.01	0.01
Kuwait	0.15	0.20
Lao People's Democratic Republic	0.01	0.01
Lebanon	0.03	0.03
Lesotho	0.01	0.01
Liberia	0.01	0.01
Libyan Arab Jamahiriya	0.16	0.23
Luxembourg	0.04	0.05
Madagascar	0.01	0.01
Malawi	0.01	0.01
Malaysia	0.09	0.09
Maldives	0.01	0.01
Mali	0.01	0.01
Malta	0.01	0.01
Mauritania	0.01	0.01
Mauritius	0.01	0.01
Mexico	0.79	0.76
Mongolia	0.01	0.01
Morocco	0.05	0.05
Mozambique	0.02	0.01
Nepal	0.01	0.01
Netherlands	1.42	1.63
New Zealand	0.26	0.27

Scale of assessments

<u>Member State</u>	<u>1978-1979 scale</u>	<u>Scale recommended for 1980-1982</u>
Nicaragua	0.01	0.01
Niger	0.01	0.01
Nigeria	0.13	0.16
Norway	0.45	0.50
Oman	0.01	0.01
Pakistan	0.07	0.07
Panama	0.02	0.02
Papua New Guinea	0.01	0.01
Paraguay	0.01	0.01
Peru	0.06	0.06
Philippines	0.10	0.10
Poland	1.39	1.24
Portugal	0.19	0.19
Qatar	0.02	0.03
Romania	0.24	0.21
Rwanda	0.01	0.01
Samoa	0.01	0.01
Sao Tome and Principe	0.01	0.01
Saudi Arabia	0.23	0.58
Senegal	0.01	0.01
Seychelles	0.01	0.01
Sierra Leone	0.01	0.01
Singapore	0.08	0.08
Solomon Islands	-	0.01
Somalia	0.01	0.01
South Africa	0.42	0.42
Spain	1.53	1.70
Sri Lanka	0.02	0.02
Sudan	0.01	0.01
Suriname	0.01	0.01
Swaziland	0.01	0.01
Sweden	1.24	1.31
Syrian Arab Republic	0.02	0.03
Thailand	0.10	0.10
Togo	0.01	0.01
Trinidad and Tobago	0.03	0.03
Tunisia	0.02	0.03
Turkey	0.30	0.30
Uganda	0.01	0.01
Ukrainian Soviet Socialist Republic	1.53	1.46
Union of Soviet Socialist Republics	11.60	11.10
United Arab Emirates	0.07	0.10
United Kingdom of Great Britain and Northern Ireland	4.52	4.46
United Republic of Cameroon	0.01	0.01
United Republic of Tanzania	0.01	0.01
United States of America	25.00	25.00
Upper Volta	0.01	0.01
Uruguay	0.04	0.04

Scale of assessments

<u>Member State</u>	<u>1978-1979</u> <u>scale</u>	<u>Scale recommended</u> <u>for 1980-1982</u>
Venezuela	0.39	0.50
Viet Nam	0.03	0.03
Yemen	0.01	0.01
Yugoslavia	0.39	0.42
Zaire	0.02	0.02
Zambia	0.02	0.02
Grand total	<u>100.04</u>	<u>100.00</u>

VI. ASSESSMENT OF NEW MEMBERS FOR 1978 AND 1979

53. Under the terms of rule 160 of the rules of procedure of the General Assembly, 7/ the Committee is called upon to advise the Assembly on assessments to be fixed for new Members. Regulation 5.8 of the Financial Regulations of the United Nations provides that "new Members shall be required to make a contribution for the year in which they become Members and to provide their proportion of the total advances to the Working Capital Fund at rates to be determined by the General Assembly".

54. During the course of the thirty-third session of the General Assembly, two States were admitted to membership in the Organization. The new Member States, their dates of admission and the related General Assembly resolutions are shown below:

<u>Member State</u>	<u>Date of admission</u>	<u>General Assembly resolution</u>
Solomon Islands	19 September 1978	33/1
Dominica	18 December 1978	33/107

55. Under the terms of General Assembly resolution 69 (I) of 14 December 1946, new Members are required to contribute to the annual budget of the year in which they are first admitted, at least 33 1/3 per cent of their percentage of assessment determined for the following year, applied to the budget for the year of their admission. However, by subsequent decisions of the Assembly, exceptions have been made to the 33 1/3 per cent rule, the prescribed minimum having been reduced to one ninth for almost all new States admitted to membership in the Organization since 1955.

56. The United Nations scale of assessments for the years 1978-1979, as adopted by the General Assembly in its resolution 32/39 of 2 December 1977, was based on national income and related data for the years 1969-1975. On the same basis, the Committee recommends that the States admitted to membership in the Organization in 1978 should be assessed for 1978 and 1979 as follows:

	<u>Percentage contribution</u>	
	<u>For 1978</u>	<u>For 1979</u>
Solomon Islands	One ninth of 0.01	0.01
Dominica	One ninth of 0.01	0.01

57. The Committee further recommends that for 1978 and 1979 the contributions of the new Members should be applied to the same basis of assessment as for

7/ A/520/Rev.13 (United Nations publication, Sales No. E.79.I.11).

other Member States, except that, in the case of appropriations or apportionments approved by the General Assembly under its resolutions 32/4 B and C of 2 December 1977 and 33/13 C and D of 8 December 1978 for the financing of the United Nations Emergency Force and the United Nations Disengagement Observer Force and under Assembly resolutions S-8/2 of 21 April 1978 and 33/14 of 3 November 1978 for the financing of the United Nations Interim Force in Lebanon, the contributions of the two new Member States (in accordance with the group to which they may be assigned by the Assembly) should be calculated in proportion to the calendar year.

VII. ASSESSMENT OF NON-MEMBER STATES

58. In reviewing the rates of assessment at which non-member States should be called upon to contribute towards the 1980, 1981 and 1982 expenses of the United Nations activities in which they participate, the Committee followed the same basic principles as are applied (by the Committee) in the assessment of Members.

59. The Committee's recommendations as to the percentage rates at which non-member States shall be called upon to contribute towards the 1980, 1981 and 1982 expenses of the activities in which they participate are as follows:

	<u>Percentage rates recommended for 1980-1982</u>
Democratic People's Republic of Korea	0.05
Holy See	0.01
Liechtenstein	0.01
Monaco	0.01
Nauru	0.01
Republic of Korea	0.15
San Marino	0.01
Switzerland	1.05
Tonga	0.01

60. The related United Nations activities to the expenses of which the participating non-member States shall be required to contribute for 1980, 1981 and 1982 on the basis of the rates recommended in the preceding paragraph are listed below:

(a) International Court of Justice:

Liechtenstein,
San Marino,
Switzerland;

(b) International drug control:

Holy See,
Liechtenstein,
Monaco,
Republic of Korea,
Switzerland,
Tonga;

(c) Economic and Social Commission for Asia and the Pacific:

Republic of Korea;

(d) Economic Commission for Europe:

Switzerland;

(e) United Nations Conference on Trade and Development:

Democratic People's Republic of Korea,
Holy See,
Liechtenstein,
Monaco,
Republic of Korea,
San Marino,
Switzerland,
Tonga;

(f) United Nations Industrial Development Organization:

Holy See,
Liechtenstein,
Monaco,
Republic of Korea,
Switzerland;

(g) United Nations Environment Programme:

Switzerland.

61. In accordance with the procedure established by the General Assembly the rates of assessment for non-member States are subject to consultation with the Governments concerned.

VIII. OTHER MATTERS CONSIDERED BY THE COMMITTEE

A. Collection of contributions

62. Under its terms of reference, one of the functions of the Committee is to consider and report to the General Assembly on the action to be taken in regard to the application of Article 19 of the Charter, which reads as follows:

"A Member of the United Nations which is in arrears in the payment of its financial contributions to the Organization shall have no vote in the General Assembly if the amount of its arrears equals or exceeds the amount of the contributions due from it for the preceding two full years. The General Assembly may, nevertheless, permit such a Member to vote if it is satisfied that the failure to pay is due to conditions beyond the control of the Member."

63. The Committee took note of a letter from the Secretary-General to the President of the General Assembly (A/33/551) which indicated that, at the opening of the resumed thirty-third session of the General Assembly on 15 January 1979, seven Member States, the Central African Empire, Chad, the Congo, the Dominican Republic, Haiti, South Africa and the Sudan, were in arrears in the payment of their assessed contributions within the terms of Article 19.

64. Subsequently, the Governments of the Congo, the Dominican Republic, Haiti and the Sudan made the necessary payments to reduce their arrears below the amount specified under Article 19. The President of the General Assembly was notified by the Secretary-General of those payments (A/33/551/Add.1-4).

65. At the time of the preparation of the Committee's report, the Central African Empire, Chad and South Africa remain in arrears in the payment of their assessed contributions within the terms of Article 19.

66. The Committee took note of the report of the Secretary-General on the collection of contributions and of the fact that certain Member States remained in arrears in the payment of their assessed contributions within the terms of Article 19 of the Charter.

67. In considering the Secretary-General's report, some members reiterated the opinion that expenses for peace-keeping operations were not relevant for arrears within the context of Article 19. Other members were of the opinion that it was not within the Committee's competence to judge the legal and juridical aspects of the matter.

68. In regard to the collection of contributions, the Committee reaffirmed its previous decision to authorize the Chairman to issue an addendum to the present report if it should become necessary.

B. Payment of contributions in currencies other
than United States dollars

69. Under the provisions of subparagraph (c) of resolution 32/39 of 2 December 1977, the General Assembly authorized the Secretary-General to accept, at his discretion and after consultation with the Chairman of the Committee on Contributions, a portion of the contributions of Member States for the calendar year 1979 in currencies other than United States dollars.

70. At its current session, the Committee considered a report of the Secretary-General on the arrangements made for payments by Member States of their 1979 contributions in currencies other than United States dollars. The Committee noted that 6 Member States had availed themselves of the opportunity of paying the equivalent of \$2.2 million in 6 of the 19 non-United States dollar currencies acceptable to the Organization as of 30 May 1979. The Committee also noted that the Secretary-General had continued to give absolute priority to each Member for payment in its own currency.

71. The Committee recommends that the Secretary-General should continue to be authorized to make similar arrangements for the years 1980, 1981 and 1982.

C. Requests for information from specialized
agencies and other organizations

72. The General Assembly, by its resolution 311 B (IV) of 24 November 1949, authorized the Committee "to recommend or advise on the scale of contributions for a specialized agency if requested by that agency to do so".

73. In considering requests for advice received from the International Atomic Energy Agency (IAEA), the Committee decided to provide this agency, as requested, with the rates of assessments recommended by the Committee for Members of the United Nations and with theoretical rates of assessments for States that are not Members of the United Nations but are members of such an agency.

74. The Committee also examined a request received from the Organization of American States (OAS) for certain information on the mechanics of applying the statistical data towards assessments to Member States for the financing of OAS.

75. In the opinion of the Committee, the information relating to the past review was available in its reports to the General Assembly at its thirty-first and thirty-second sessions. ^{8/} The Committee decided to confirm this fact to the Organization of American States, with the further explanation that no formulae other than those already announced in the previous reports could be made available by the Committee until the publication of its present report.

^{8/} Official Records of the General Assembly, Thirty-first Session, Supplement No. 11 (A/31/11); and *ibid.*, Thirty-second Session, Supplement No. 11 (A/32/11).

D. Date of the next session of the Committee

76. The Committee decided to hold a three-week session in New York in 1980, from 13 to 30 May.

E. Statistical servicing of the Committee

77. The Committee recognized that the increasing complexities and volume of its requirements had imposed additional burdens on the Statistical Office and believed that the resource implications of this should be explored by the Secretariat.

IX. RECOMMENDATION OF THE COMMITTEE

78. The Committee on Contributions recommends to the General Assembly the adoption of the following draft resolution:

Scale of assessments for the apportionment of the expenses of the United Nations

The General Assembly

Resolves that:

1. The scale of assessments for the contributions of Member States to the United Nations budget for the financial years 1980, 1981 and 1982 shall be as follows:

<u>Member State</u>	<u>Per cent</u>
Afghanistan	0.01
Albania	0.01
Algeria	0.12
Angola.	0.01
Argentina	0.78
Australia	1.83
Austria	0.71
Bahamas	0.01
Bahrain	0.01
Bangladesh.	0.04
Barbados.	0.01
Belgium	1.22
Benin	0.01
Bhutan.	0.01
Bolivia	0.01
Botswana.	0.01
Brazil.	1.27
Bulgaria.	0.16
Burma	0.01
Burundi	0.01
Byelorussian Soviet Socialist Republic.	0.39
Canada.	3.28
Cape Verde.	0.01
Central African Empire.	0.01
Chad.	0.01
Chile	0.07
China	1.62
Colombia.	0.11
Comoros	0.01
Congo	0.01
Costa Rica.	0.02

<u>Member State</u>	<u>Per cent</u>
Cuba	0.11
Cyprus	0.01
Czechoslovakia	0.83
Democratic Kampuchea	0.01
Democratic Yemen	0.01
Denmark	0.74
Djibouti	0.01
Dominica	0.01
Dominican Republic	0.03
Ecuador	0.02
Egypt	0.07
El Salvador	0.01
Equatorial Guinea	0.01
Ethiopia	0.01
Fiji	0.01
Finland	0.48
France	6.26
Gabon	0.02
Gambia	0.01
German Democratic Republic	1.39
Germany, Federal Republic of	8.31
Ghana	0.03
Greece	0.35
Grenada	0.01
Guatemala	0.02
Guinea	0.01
Guinea-Bissau	0.01
Guyana	0.01
Haiti	0.01
Honduras	0.01
Hungary	0.33
Iceland	0.03
India	0.60
Indonesia	0.16
Iran	0.65
Iraq	0.12
Ireland	0.16
Israel	0.25
Italy	3.45
Ivory Coast	0.03
Jamaica	0.02
Japan	9.58
Jordan	0.01
Kenya	0.01
Kuwait	0.20
Lao People's Democratic Republic	0.01

Member StatePer cent

Lebanon	0.03
Lesotho	0.01
Liberia	0.01
Libyan Arab Jamahiriya.	0.23
Luxembourg.	0.05
Madagascar.	0.01
Malawi.	0.01
Malaysia.	0.09
Maldives.	0.01
Mali.	0.01
Malta	0.01
Mauritania.	0.01
Mauritius	0.01
Mexico.	0.76
Mongolia.	0.01
Morocco	0.05
Mozambique.	0.01
Nepal	0.01
Netherlands	1.63
New Zealand	0.27
Nicaragua	0.01
Niger	0.01
Nigeria	0.16
Norway.	0.50
Oman.	0.01
Pakistan.	0.07
Panama.	0.02
Papua New Guinea.	0.01
Paraguay.	0.01
Peru.	0.06
Philippines	0.10
Poland.	1.24
Portugal.	0.19
Qatar	0.03
Romania	0.21
Rwanda.	0.01
Samoa	0.01
Sao Tome and Principe	0.01
Saudi Arabia.	0.58
Senegal	0.01
Seychelles.	0.01
Sierra Leone.	0.01
Singapore	0.08
Solomon Islands	0.01
Somalia	0.01
South Africa.	0.42
Spain	1.70
Sri Lanka	0.02

<u>Member State</u>	<u>Per cent</u>
Sudan	3.01
Suriname	0.01
Swaziland	0.01
Sweden	1.31
Syrian Arab Republic	0.03
Thailand	0.10
Togo	0.01
Trinidad and Tobago	0.03
Tunisia	0.03
Turkey	0.30
Uganda	0.01
Ukrainian Soviet Socialist Republic	1.46
Union of Soviet Socialist Republics	11.10
United Arab Emirates	0.10
United Kingdom of Great Britain and Northern Ireland	4.46
United Republic of Cameroon	0.01
United Republic of Tanzania	0.01
United States of America	25.00
Upper Volta	0.01
Uruguay	0.04
Venezuela	0.50
Viet Nam	0.03
Yemen	0.01
Yugoslavia	0.42
Zaire	0.02
Zambia	0.02
 Grand total	 <u>100.00</u>

2. In accordance with rule 160 of the rules of procedure of the General Assembly, the scale of assessments given in paragraph (1) above shall be reviewed by the Committee on Contributions in 1982, when a report shall be submitted to the Assembly for its consideration at its thirty-seventh session;

3. Notwithstanding the terms of regulation 5.5 of the Financial Regulations of the United Nations, the Secretary-General shall be empowered to accept, at his discretion and after consultation with the Chairman of the Committee on Contributions, a portion of the contributions of Member States for the calendar years 1980, 1981 and 1982 in currencies other than United States dollars;

4. For the year 1978, Solomon Islands and Dominica, which became Members of the United Nations on 19 September and 18 December 1978, respectively, shall contribute amounts equal to one ninth of 0.01 per cent;

5. For the year 1979, Solomon Islands and Dominica shall contribute amounts equal to 0.01 per cent;

6. The contributions of the two new Member States for 1978 and 1979 shall be applied to the same basis of assessment as for other Member States, except that in the case of appropriations approved under General Assembly resolutions 32/4 B and C of 2 December 1977 and 33/13 C and D of 8 December 1978 for the

financing of the United Nations Emergency Force and the United Nations Disengagement Observer Force and Assembly resolutions S-8/2 of 21 April and 33/14 of 3 November 1978 for the financing of the United Nations Interim Force in Lebanon, the contributions of those States, in accordance with the group of contributors to which they may be assigned by the Assembly, shall be calculated in proportion to the calendar year.

7. In accordance with rule 160 of the rules of procedure of the General Assembly, States which are not Members of the United Nations but which participate in certain of its activities shall be called upon to contribute towards the 1980, 1981 and 1982 expenses of such activities on the basis of the following rates:

<u>Non-member State</u>	<u>Per cent</u>
Democratic People's Republic of Korea.	0.05
Holy See	0.01
Liechtenstein.	0.01
Monaco	0.01
Nauru.	0.01
Republic of Korea.	0.15
San Marino	0.01
Switzerland.	1.05
Tonga.	0.01

the following countries being called upon to contribute:

(a) To the International Court of Justice:

Liechtenstein,
San Marino,
Switzerland;

(b) To international drug control:

Holy See,
Liechtenstein,
Monaco,
Republic of Korea,
Switzerland,
Tonga;

(c) To the Economic and Social Commission for Asia and the Pacific:

Republic of Korea;

(d) To the Economic Commission for Europe:

Switzerland;

(e) To the United Nations Conference on Trade and Development:

Democratic People's Republic of Korea,
Holy See
Liechtenstein

Monaco,
Republic of Korea,
San Marino,
Switzerland,
Tonga;

(f) To the United Nations Industrial Development Organization:

Holy See,
Liechtenstein,
Monaco,
Republic of Korea,
Switzerland;

(g) To the United Nations Environment Programme:

Switzerland.

8. Notwithstanding the provisions of General Assembly resolution 32/39 of 2 December 1977, Tonga shall be called upon to contribute to the expenses of the United Nations Conference on Trade and Development at the rate of three quarters of 0.01 per cent for the year 1979.

X. SEPARATE OPINIONS

A. Mr. Fernández Maroto

79. Mr. Fernández Maroto stated that it was not possible for him to lend his support to the scale as a whole because, contrary to the terms of reference of the Committee, it contains excessive variations of assessments in relation to the previous scale, and these variations were due basically, in the opinion of Mr. Fernández Maroto, to two facts:

(a) A net decrease of 4.09 points produced in the joint assessment of the permanent members of the Security Council making the total participation of said members 50.29 per cent, representing a historical minimum for the Organization;

(b) The maintenance of the maximum assessment of 25 per cent as established by resolution 2961 B (XXVII) of 13 December 1972.

Consequently, it seemed necessary to give a solution to the important repercussions of the facts reflected in (a) and (b).

With regard to (a), it should be suggested to the General Assembly that a minimum limit in the assessments for the permanent members of the Security Council or other similar method be established, this not being in contradiction with the mandate contained in rule 160 of the rules of procedure of the General Assembly, that referred to an apportionment of the expenses of the Organization among members broadly according to capacity to pay.

In the case of (b), it seemed necessary to suggest that the General Assembly suppress the forementioned maximum assessment, which could produce a non-equitable exception to the principle of capacity to pay and deform the effects of the formulae for the reduction of national income applied to low per capita income Member States.

B. Mr. T. H. El-Shibib

80. Mr. T. H. El-Shibib stated that he wished, with the permission of the Chairman to insert the following personal opinion in the report of the Committee:

"The only indicator employed in determining the capacity to pay has been the per capita income of Member States. It is widely felt that the per capita income indicator does not truly represent the true capacity to pay since no consideration was given to the accumulated natural wealth, especially in the developed countries. Although the Committee had sought to utilize other indicators, the effort was fruitless mainly for the absence of the necessary data for all Member States.

"In the end, we were left with only one indicator that produced and still does very large variations in the assessment of some Member States whose per capita income has increased in recent years.

"Recalling the feeling expressed in the General Assembly and its instructions to the Committee to avoid sharp variations in assessments, I have proposed to the Committee to place a ceiling of 30 per cent on the increase in assessments between scales. I feel this proposal is justified for reasons which are as follows:

"1. The General Assembly has already accepted placing a ceiling on a member's assessments and therefore there is no reason for us not to propose placing a ceiling on the increase in assessments between scales.

"2. Since it is recognized that the present indicator used does not fully reflect the true accumulated wealth of Member States, and hence their capacity to pay, other measures may well have to be employed.

"The Committee in its wisdom found my proposal unacceptable and since I cannot accept the proposed scale as it stands, I beg to register my dissent and to include it as part of the report of the Committee".

ANNEX I

Terms of reference of the Committee

A. Original terms of reference

The original terms of reference of the Committee on Contributions are contained in chapter IX, section 2, paragraphs 13 and 14, of the report of the Preparatory Commission of the United Nations a/ and in the report of the Fifth Committee of 11 February 1946, b/ and were adopted at the first part of the first session of the General Assembly on 13 February 1946 (resolution 14 (I), para. 3). The relevant paragraphs are as follows:

"The apportionment of expenses

"...

"13. The expenses of the United Nations should be apportioned broadly according to capacity to pay. It is, however, difficult to measure such capacity merely by statistical means, and impossible to arrive at any definite formula. Comparative estimates of national income would appear prima facie to be the fairest guide. The main factors which should be taken into account in order to prevent anomalous assessments resulting from the use of comparative estimates of national income include:

"(a) Comparative income per head of population;

"(b) Temporary dislocation of national economies arising out of the Second World War;

"(c) The ability of Members to secure foreign currency.

"Two opposite tendencies should also be guarded against: some Members may desire unduly to minimize their contributions, whereas others may desire to increase them unduly for reasons of prestige. If a ceiling is imposed on contributions the ceiling should not be such as seriously to obscure the relation between a nation's contributions and its capacity to pay. The Committee should be given discretion to consider all data relevant to capacity to pay and all other pertinent factors in arriving at its recommendations. Once a scale has been fixed by the General Assembly it should not be subjected to a general revision for at least three years or unless it is clear that there have been substantial changes in relative capacities to pay.

a/ Report of the Preparatory Commission of the United Nations (RC/20).

b/ Official Records of the General Assembly, First part of first session, Plenary Meetings, annex 19 (A/44).

"14. Other functions of the Committee would be:

"(a) To make recommendations to the General Assembly on the contributions to be paid by new Members;

"(b) To consider and report to the General Assembly on appeals by Members for a change of assessment; and

"(c) To consider and report to the General Assembly on the action to be taken if Members fall into default with their contributions.

"In connexion with the latter, the Committee should advise the Assembly in regard to the application of Article 19 of the Charter."

B. Resolution 238 A (III) adopted by the General Assembly on 18 November 1948

"The General Assembly,

"Recognizing

"(a) That in normal times no one Member State should contribute more than one third of the ordinary expenses of the United Nations for any one year,

"(b) That in normal times the per capita contribution of any Member should not exceed the per capita contribution of the Member which bears the highest assessment,

"(c) That the Committee on Contributions needs for its work more adequate statistical data,

"Accordingly

"1. Reaffirms the terms of reference of the Committee on Contributions accepted by the General Assembly in its resolution of 13 February 1946 (resolution 14 (I), A, 3);

"2. Calls upon Member States to assist the Committee on Contributions by providing the available statistics and other information essential to its work;

"3. Accepts the principle of a ceiling to be fixed on the percentage rate of contributions of the Member State bearing the highest assessment;

"4. Instructs the Committee on Contributions, until a more permanent scale is proposed for adoption, to recommend how additional contributions resulting from (a) admission of new Members and (b) increases in the relative capacity of Members to pay, can be used to remove existing maladjustments in the present scale or otherwise used to reduce the rates of contributions of present Members;

"5. Decides that when existing maladjustments in the present scale have been removed and a more permanent scale is proposed, as world economic conditions improve, the rate of contribution which shall be the ceiling for the highest assessment shall be fixed by the General Assembly."

C. Resolution 582 (VI) adopted by the General Assembly on 21 December 1951

"The General Assembly,

"...

"Resolves:

"...

"3. That the review to be undertaken in 1952 by the Committee on Contributions shall be based on the General Assembly resolutions c/ relating to the criteria for determining the scale of assessments, on the views expressed by Members during the sixth session of the General Assembly, and on rule 159 of the rules of procedure of the General Assembly, with particular attention to countries with low per capita income which requires special consideration in this connexion; ..."

D. Resolution 665 (VII) adopted by the General Assembly on 5 December 1952

"The General Assembly,

"...

"1. Notes with satisfaction the action taken by the Committee on Contributions to implement the recommendations of General Assembly resolution 582 (VI) of 21 December 1951 by giving additional recognition to countries with low per capita income, and urges the Committee to continue to do so in the future;

"2. Instructs the Committee on Contributions to defer further action on the per capita ceiling until new Members are admitted or substantial improvement in the economic capacity of existing Members permits the adjustments to be gradually absorbed in the scale;

"3. Decides that from 1 January 1954 the assessment of the largest contributor shall not exceed one third of total assessments against Members; ..."

c/ See resolutions 14 A (I), 69 (I) and 238 A (III).

E. Resolution 876 A (IX) adopted by the
General Assembly on 4 December 1954

"The General Assembly,

"1. Reaffirms the decision d/ of the General Assembly at its seventh session to defer further action on the per capita ceiling until new Members are admitted or substantial improvement in the economic capacity of existing Members permits the adjustments to be gradually absorbed in the scale of assessments;

"2. Reaffirms resolution 582 (VI) of 21 December 1951, by which the Committee on Contributions was requested to give additional recognition to countries with low per capita income, and instructs the Committee to continue to do so in the future;

"3. Instructs the Committee on Contributions to apply the decision referred to in paragraph 1 above to future scale of assessments, so that the percentage contributions of those Members subject to the per capita principle will be frozen against any increase over the level approved for the 1955 budget until they reach per capita parity with the highest contributor and that downward adjustments will occur when the conditions cited in resolution 665 (VII) of 5 December 1952 have been fulfilled or changes in relative national incomes warrant lower assessments."

F. Resolution 1137 (XII) adopted by the General Assembly on 14 October 1957

"The General Assembly,

"Recalling its resolutions 14 (I) of 13 February 1946, 238 (III) of 18 November 1948 and 665 (VII) of 5 December 1952, regarding the apportionment of the expenses of the United Nations among its Members and the fixing of the maximum contribution of any one Member State,

"Noting that, when the maximum contribution of any one Member State was fixed at 33.33 per cent effective 1 January 1954, the United Nations consisted of sixty Member States,

"Noting further that, since 1 January 1954, twenty-two States have been admitted to membership in the United Nations, *

"Recalling its resolution 1087 (XI) of 21 December 1956, whereby the percentage contributions of the first sixteen new Member States admitted since 1 January 1954 were incorporated into the regular scale of assessments for 1956 and 1957 and were applied to reduce the percentage contributions of all Member States except that of the highest contributor and those of the Member States paying minimum assessments,

d/ See resolution 665 (VII).

"Noting that there are now six new Member States - Ghana, Japan, Malaya (Federation of), Morocco, Sudan and Tunisia - whose percentage contributions have not yet been fixed by the Committee on Contributions or incorporated into the 100 per cent scale of assessments,

"Decides that:

"1. In principle, the maximum contribution of any one Member State to the ordinary expenses of the United Nations shall not exceed 30 per cent of the total;

"...

"3. The Committee on Contributions shall take the following steps in preparing scales of assessment for 1958 and subsequent years:

"(a) The percentage contributions fixed by the Committee on Contributions for Ghana, Japan, Malaya (Federation of), Morocco, Sudan and Tunisia for 1958 shall be incorporated into the 100 per cent scale for 1958; this incorporation shall be accomplished by applying the total amount of the percentage contributions of the six Member States named above to a pro rata reduction of the percentage contributions of all Members except those assessed at the minimum rate, taking into account the per capita ceiling principle and any reductions which may be required as a result of a review by the Committee on Contributions, at its session commencing 15 October 1957, of appeals from recommendations made previously by that Committee;

"(b) During the three-year period of the next scale of assessments (1959-1961), further steps to reduce the share of the largest contributor shall be recommended by the Committee on Contributions when new Member States are admitted;

"(c) The Committee on Contributions shall thereafter recommend such additional steps as may be necessary and appropriate to complete the reduction;

"(d) The percentage contribution of Member States shall not in any case be increased as a consequence of the present resolution."

G. Resolution 1927 (XVIII) adopted by the General Assembly on 11 December 1963

"The General Assembly,

"...

"2. Requests the Committee on Contributions, in calculating rates of assessment, to give due attention to the developing countries in view of their special economic and financial problems; ..."

H. Resolution 2118 (XX) adopted by the
General Assembly on 21 December 1965

"The General Assembly,

"...

"2. Notes with appreciation the action taken by the Committee on Contributions to meet the request made in General Assembly resolution 1927 (XVIII) with respect to the attention due to the developing countries, and requests the Committee, in calculating rates of assessments, to continue its efforts to give due attention to the situation of those countries in view of their special economic and financial problems."

I. Resolution 2961 B (XXVII) adopted by the General Assembly
on 13 December 1972

"The General Assembly,

"Recalling its resolutions 14 (I) of 13 February 1946, 238 (III) of 18 November 1948, 665 (VII) of 5 December 1952 and 1137 (XII) of 14 October 1957 relating to the apportionment of the expenses of the United Nations among its Members and the fixing of the maximum contribution of any one Member State,

"Affirming that the capacity of Member States to contribute towards the payment of the ordinary expenses of the United Nations is a fundamental criterion on which scales of assessment are based,

"Noting that, when it was decided by the General Assembly in 1957 that, in principle, the maximum contribution by any one Member State to the ordinary expenses of the United Nations should not exceed 30 per cent of the total, the United Nations consisted of eighty-two Member States,

"Noting further that, since the General Assembly decision of 1957, fifty States have been admitted to membership in the United Nations,

"Recalling that, since the General Assembly decision of 1957, there has been a reduction in the percentage contribution of the State paying the maximum contribution from 33.33 per cent to 31.52 per cent,

"Decides that:

"(a) As a matter of principle, the maximum contribution of any one Member State to the ordinary expenses of the United Nations shall not exceed 25 per cent of the total;

"(b) In preparing scales of assessment for future years, the Committee on Contributions shall implement subparagraph (a) above as soon as practicable so as to reduce to 25 per cent the percentage contribution of the Member State paying the maximum contribution, utilizing for this purpose to the extent necessary:

"(i) The percentage contributions of any newly admitted Member States immediately upon their admission;

"(ii) The normal triennial increase in the percentage contributions of Member States resulting from increases in their national incomes;

"(c) Notwithstanding subparagraph (b) above, the percentage contribution of Member States shall not in any case in the United Nations, the specialized agencies or the International Atomic Energy Agency be increased as a consequence of the present resolution."

J. Resolution 2961 C (XXVII) adopted by the General Assembly on 13 December 1972

"The General Assembly,

"Recalling its resolutions 582 (VI) of 21 December 1951, 665 (VII) of 5 December 1952, 876 A (IX) of 4 December 1954, 1927 (XVIII) of 11 December 1963 and 2118 (XX) of 21 December 1965 relating to the additional recognition to be given to low per capita income countries and to the attention to be given to the developing countries in the calculation of their rates of assessment,

"Having considered the report of the Committee on Contributions on its thirty-second session, e/

"Noting the views of the Committee on Contributions on the question of allowance for low per capita income, expressed in paragraph 21 of its report,

"1. Rearrirms its previous directives to the Committee on Contributions regarding the additional recognition to be given to the low per capita income countries and the attention to be given to the developing countries in the calculation of their rates of assessment;

"2. Requests the Committee on Contributions, at its next review of the scale of assessments, to change the elements of the low per capita income allowance formula so as to adjust it to the changing world economic conditions."

K. Resolution 2961 D (XXVII) adopted by the General Assembly on 13 December 1972

"The General Assembly,

"Recalling its resolutions 582 (VI) of 21 December 1951, 665 (VII) of 5 December 1952, 876 A (IX) of 4 December 1954, 1927 (XVIII) of

e/ Official Records of the General Assembly, Twenty-seventh Session, Supplement No. 11 (A/8711 and Corr.1) and A/8711/Add.1.

11 December 1963 and 2118 (XX) of 21 December 1965 relating to the attention and recognition to be accorded by the Committee on Contributions to the countries with low per capita income when calculating the rates of their assessment, in view of their economic and financial problems,

"Noting that the ceiling for the highest contribution has been lowered twice and that the per capita ceiling principle has been fully implemented since 1956, but that the floor for minimum contribution set at 0.04 per cent has not been lowered since 1946, in spite of the increase in the membership of the United Nations and other factors,

"Taking into consideration that the allowance formula was benefiting mainly those developing countries with assessments higher than the floor and that the countries with the lowest per capita income, including the least developed among the developing countries, were not benefiting from any recommendations in favour of the developing countries in this respect, because of the rigidity of the fixed floor,

"1. Reaffirms that due regard should be accorded to the developing countries, especially those with the lowest per capita income, to help them meet their priorities at home and to help them offset the inflationary trends continuously affecting their payments in dollar terms;

"2. Requests the Committee on Contributions, in formulating the coming scale of assessment to lower the floor from 0.04 per cent to 0.02 per cent to allow the adjustments necessary for the developing countries, in particular those with the lowest per capita income."

L. Decision taken by the General Assembly at its twenty-eighth session f/

(2164th plenary meeting on 2 November 1973)

"... the General Assembly, on the recommendation of the Fifth Committee, g/ decided to delete from the terms of reference of the Committee on Contributions the provision concerning the temporary dislocation of national economies arising out of the Second World War."

M. Resolution 3228 (XXIX) adopted by the General Assembly on 12 November 1974

"The General Assembly,

"Recalling its resolutions 238 (III) of 18 November 1948, 582 (VI) of 21 December 1951, 665 (VII) of 5 December 1952, 876 A (IX) of 4 December 1954, 1137 (XII) of 14 October 1957 and 2961 D (XXVII) of 13 December 1972,

f/ Ibid., Twenty-eighth Session, Supplement No. 30 (A/9030), p. 136, item 84.

g/ Ibid., Twenty-eighth Session, Annexes, agenda item 84, document A/9292, para. 19.

"Recalling further the decision of the Fifth Committee which it endorsed at its 2164th plenary meeting on 9 November 1973,

"Noting the recommendation of the Committee on Contributions on the per capita ceiling principle, as contained in the report on its thirty-fourth session, h/

"Decides to abolish the per capita ceiling principle in the formulation and establishment of rates of assessment, commencing with the scale for the triennium 1977-1979."

N. Resolution 31/95 A adopted by the General Assembly on 14 December 1976

"The General Assembly,

"Recalling its resolutions 582 (VI) of 21 December 1951, 665 (VII) of 5 December 1952, 1927 (XVIII) of 11 December 1963, 2118 (XX) of 21 December 1965, 2961 C (XXVII) of 13 December 1972 and 3062 (XXVIII) of 9 November 1973 relating to the additional recognition to be given to the low per capita income countries in calculating their rates of assessment in view of their economic and financial problems,

"Recalling that the capacity to pay of the countries recognized by the United Nations as the least developed among the developing countries and those most seriously affected is being adversely affected, inter alia, by inflation and currency instability,

"Recognizing the need for reconsideration of the scale of assessments of the least developed countries and those most seriously affected in order to help them meet their priorities at home and to allow the adjustment necessary for these countries,

"Believing that the existing arrangement of assessment at the floor level is incompatible with the principle of capacity to pay,

"Believing also that the collective financial responsibility implies that all Member States pay at least a minimum percentage of the expenses of the Organization,

"1. Reaffirms that the capacity of Member States to contribute towards the payment of the budgetary expenses of the United Nations is the fundamental criterion on which scales of assessment are based;

"2. Decides to lower the floor for purposes of formulating and establishing the rates of assessment;

"3. Requests the Committee on Contributions to reflect this decision in formulating the coming scale of assessments in so far as purely practical and technical limitations in calculating permit, which should be understood to mean a minimum payment of no less than 0.01 per cent of the total expenses of the Organization;

"4. Also requests the Committee on Contributions to study urgently and in depth ways and means of increasing the fairness and equity of the scale of assessments in the light of views expressed by Member States at the thirty-first session of the General Assembly, in particular by:

"(a) Seeking improvements in the statistical measurement of the relative capacity to pay including new or additional statistical indicators and criteria;

"(b) Considering the possibility of mitigating extreme variations in assessments between two successive scales, without departing essentially from the principle of the capacity to pay, either by increasing the statistical base period from three years to some longer period or by any other appropriate method;

"(c) Bearing in mind the fact that the capacity to pay of Member States may be subject to severe fluctuations in economic activity for a variety of reasons;

"5. Further requests the Committee on Contributions to embody as appropriate in subsequent reports of the Committee the particular justification for any significant increases in the assessment of any Member State between two successive scales;

"6. Requests the Committee on Contributions to report in depth on its findings to the General Assembly at its thirty-second session with a view to enabling the Assembly to consider early action on a new scale; ..."

0. Resolution 31/95 B adopted by the General Assembly on 14 December 1976

"The General Assembly,

"Resolves that:

" ...

"(c) The Committee on Contributions shall draw up future scales of assessments, on the basis of:

"(i) The criteria contained in its report; i/

"(ii) The additional criteria contained in resolution A above;

"(iii) The continuing disparity between the economies of developed and developing countries;

"(iv) Methods which avoid excessive variations of individual rates of assessment between two successive scales;

"(v) The debate under agenda item 100 in the Fifth Committee during the thirty-first session, especially the concern expressed regarding steep increases in the rates of individual assessment;..."

i/ Ibid., Thirty-first Session, Supplement No. 11 (A/31/11) and A/31/11/Add.1.

ANNEX II

UNITED NATIONS SCALES OF ASSESSMENTS FOR THE YEARS 1946-1979

Number	State	1946	1947	1948	1949	1950	1951	1952	1953	1954	1955	1956	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
-	Afghanistan	-	0.05	0.05	0.05	0.05	0.06	0.08	0.08	0.08	0.08	0.08	0.06	0.06	0.06	0.06	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.02	0.01	
-	Albania	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.02	0.01		
-	Algeria	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.02	0.01		
-	Angola	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.02	0.01		
1.04	Argentina	1.85	1.85	1.85	1.85	1.85	1.85	1.62	1.45	1.40	1.32	1.17	1.14	1.14	1.11	1.11	1.01	1.01	1.01	0.92	0.92	0.92	0.93	0.93	0.85	0.85	0.85	0.85	0.85	0.84	0.84	0.84	
2.00	Australia	1.97	1.97	1.97	1.97	1.97	1.92	1.77	1.75	1.75	1.80	1.65	1.61	1.61	1.79	1.79	1.66	1.66	1.66	1.58	1.58	1.58	1.52	1.52	1.47	1.47	1.44	1.44	1.52	1.52	1.54		
-	Austria	-	-	-	-	-	-	-	-	-	-	0.36	0.35	0.35	0.43	0.43	0.45	0.45	0.45	0.53	0.53	0.53	0.57	0.57	0.55	0.55	0.56	0.56	0.63	0.63	0.61		
-	Bahamas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02	0.02	0.02	0.02	0.01		
-	Bahrain	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02	0.02	0.02	0.02	0.01		
-	Bangladesh	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02	0.02	0.02	0.02	0.01		
-	Barbados	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02	0.02	0.02	0.02	0.01		
1.42	Belgium	1.35	1.35	1.35	1.35	1.35	1.35	1.35	1.37	1.38	1.38	1.27	1.24	1.24	1.30	1.30	1.20	1.20	1.20	1.15	1.15	1.15	1.10	1.10	1.05	1.05	1.05	1.05	1.05	1.07	1.07	1.08	
-	Benin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02	0.02	0.02	0.02	0.01		
-	Bhutan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02	0.02	0.02	0.02	0.01		
0.08	Bolivia	0.08	0.08	0.08	0.08	0.08	0.28	0.06	0.06	0.06	0.05	0.05	0.05	0.05	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.02	0.01		
-	Botswana	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02	0.02	0.02	0.02	0.01		
1.94	Brazil	1.85	1.85	1.85	1.85	1.85	1.85	1.62	1.45	1.40	1.32	1.09	1.06	1.06	1.02	1.02	1.03	1.03	1.03	0.95	0.95	0.95	0.89	0.89	0.80	0.80	0.77	0.77	1.04	1.04	1.04		
-	Bulgaria	-	-	-	-	-	-	-	-	-	-	0.14	0.14	0.14	0.16	0.16	0.20	0.20	0.20	0.17	0.17	0.17	0.18	0.18	0.18	0.18	0.14	0.14	0.14	0.14	0.14		
-	Burma	-	-	-	0.15	0.15	0.15	0.15	0.13	0.13	0.13	0.10	0.10	0.10	0.08	0.08	0.07	0.07	0.07	0.06	0.06	0.06	0.06	0.06	0.05	0.05	0.05	0.05	0.05	0.05	0.05		
-	Burundi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02	0.02	0.02	0.02	0.01		
-	Byelorussian Soviet Socialist Republic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02	0.02	0.02	0.02	0.01		
0.23	Cambodia	0.22	0.22	0.22	0.22	0.22	0.24	0.34	0.43	0.50	0.53	0.48	0.47	0.47	0.47	0.47	0.52	0.52	0.52	0.52	0.52	0.52	0.51	0.51	0.50	0.50	0.50	0.50	0.50	0.50	0.50		
3.35	Canada	3.20	3.20	3.20	3.20	3.20	3.30	3.35	3.30	3.30	3.63	3.15	3.09	3.11	3.11	3.11	3.12	3.12	3.12	3.17	3.17	3.17	3.02	3.02	3.08	3.08	3.18	3.18	2.96	3.04	3.04		
-	Cape Verde	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02	0.02	0.02	0.02	0.01		
-	Central African Empire	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02	0.02	0.02	0.02	0.01		
-	Chad	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02	0.02	0.02	0.02	0.01		
0.47	Chile	0.45	0.45	0.45	0.45	0.45	0.41	0.35	0.33	0.33	0.30	0.30	0.29	0.27	0.27	0.27	0.26	0.26	0.26	0.27	0.27	0.27	0.23	0.23	0.20	0.20	0.14	0.14	0.09	0.09	0.09		
6.30	China	6.00	6.00	6.00	6.00	6.00	6.00	5.75	5.62	5.62	5.62	5.14	5.01	5.01	5.01	5.01	4.57	4.57	4.57	4.25	4.25	4.25	4.00	4.00	4.00	4.00	3.50	3.50	5.50	5.50	5.50		
0.39	Colombia	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.35	0.41	0.41	0.37	0.36	0.31	0.31	0.31	0.26	0.26	0.26	0.23	0.23	0.23	0.20	0.20	0.19	0.19	0.16	0.16	0.11	0.11	0.11		
-	Comoros	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02	0.02	0.02	0.02	0.01		
-	Congo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02	0.02	0.02	0.02	0.01		
0.04	Costa Rica	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.02	0.01		
0.30	Cyprus	0.29	0.29	0.29	0.29	0.29	0.31	0.33	0.34	0.34	0.30	0.27	0.26	0.25	0.25	0.25	0.22	0.22	0.22	0.20	0.20	0.20	0.19	0.19	0.16	0.16	0.11	0.11	0.13	0.13	0.11		
-	Czechoslovakia	-	-	-	-	-	-	-	-	-	-	0.84	0.82	0.87	0.87	0.87	1.17	1.17	1.17	1.04	1.04	1.04	0.92	0.92	0.90	0.90	0.89	0.89	0.87	0.87	0.84		
0.95	Democratic Kampuchea	0.90	0.90	0.90	0.90	0.90	0.99	1.05	1.05	1.05	0.94	0.94	0.84	0.87	0.87	0.87	1.17	1.17	1.17	1.11	1.11	1.11	0.92	0.92	0.90	0.90	0.89	0.89	0.87	0.87	0.84		
-	Democratic Yemen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02	0.02	0.02	0.02	0.01		
0.81	Denmark	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.78	0.78	0.74	0.66	0.64	0.60	0.60	0.60	0.58	0.58	0.58	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	
-	Djibouti	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02	0.02	0.02	0.02	0.01		
0.05	Dominican Republic	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.02	0.01		
0.05	Ecuador	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.02	0.01		
0.81	Egypt	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.89	0.89	0.87	0.87	0.84		
0.05	El Salvador	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.02	0.01		
-	Equatorial Guinea	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02	0.02	0.02	0.02	0.01		
0.08	Ethiopia	0.08	0.08	0.08	0.08	0.08	0.08	0.10	0.10	0.10	0.12	0.11	0.06	0.06	0.06	0.06	0.05	0.05	0.05	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.02	0.01		
-	Fiji	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02	0.02	0.02	0.02	0.01		
-	Finland	-	-	-	-	-	-	-	-	-	-	0.37	0.36	0.36	0.36	0.36	0.37	0.37	0.37	0.43	0.43	0.43	0.49	0.49	0.45	0.45	0.45	0.45	0.45	0.45	0.45		
6.30	France	6.00	6.00	6.00	6.00	6.00	6.00	5.75	5.75	5.75	5.90	5.70	5.56	5.60	6.40	6.40	5.94	5.94	5.94	6.09	6.09	6.09	6.00	6.00	6.00	6.00	5.86	5.86	5.86	5.86	5.86		

Member State	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Gabon	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gambia	-	-	-	-	-	-	-	-	-	-	-	-	-	-
German Democratic Republic	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Germany, Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Guinea	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Guinea-Bissau	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Greece	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17
Grenada	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Guatemala	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Guinea	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Guinea-Bissau	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Guyana	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04
Haiti	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04
Honduras	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hungary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Iceland	-	-	-	-	-	-	-	-	-	-	-	-	-	-
India	4.09	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95
Indonesia	0.47	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45
Iran	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17
Iraq	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ireland	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Israel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Italy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ivory Coast	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jamaica	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Japan	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jordan	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Kenya	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Kuwait	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Laos	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Laos People's Democratic Republic	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lebanon	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06
Lesotho	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Liberia	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04
Lithuania	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Luxembourg	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Madagascar	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Malawi	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Malaysia	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maldives	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mali	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Malta	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mauritania	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mauritius	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mexico	0.66	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63
Mongolia	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Morocco	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mozambique	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nepal	1.47	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Netherlands	0.52	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
New Zealand	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04
Nicaragua	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Member State	1946	1947	1948	1949	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Niger	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nigeria	0.52	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.49	0.49	0.49	0.48	0.49	0.49	0.49	0.49	0.45	0.45	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44
Norway	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oman	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pakistan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Panama	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04
Papua New Guinea	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Paraguay	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04
Peru	0.21	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Philippines	0.30	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29
Poland	1.00	0.95	0.95	0.95	0.95	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05
Portugal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Qatar	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Romania	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rwanda	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Samoa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sao Tome and Principe	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Saudi Arabia	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08
Senegal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Seychelles	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sierra Leone	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Singapore	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Somalia	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
South Africa	1.15	1.12	1.12	1.12	1.12	1.04	0.90	0.83	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78
Spain	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sri Lanka	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sudan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Suriname	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Swaziland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sweden	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Syrian Arab Republic	0.12	0.12	0.12	0.12	0.12	0.11	0.09	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08
Thailand	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Togo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trinidad and Tobago	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tunisia	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Turkey	0.93	0.91	0.91	0.91	0.91	0.91	0.75	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65
Uganda	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ukrainian Soviet Socialist Republic	0.88	0.84	0.84	0.84	0.84	0.92	1.30	1.63	1.88	2.00	1.85	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Union of Soviet Socialist Republics	6.62	6.34	6.34	6.34	6.34	6.98	9.85	12.28	14.15	15.08	13.96	13.62	13.62	13.62	13.62	13.62	13.62	13.62	13.62	13.62	13.62	13.62	13.62	13.62	13.62	13.62	13.62	13.62	13.62	13.62	13.62	13.62	13.62	13.62
United Arab Emirates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
United Kingdom of Great Britain and Northern Ireland	11.98	11.48	11.48	11.37	11.37	11.37	10.56	10.30	9.80	8.85	7.81	7.62	7.78	7.78	7.78	7.78	7.78	7.78	7.78	7.78	7.78	7.78	7.78	7.78	7.78	7.78	7.78	7.78	7.78	7.78	7.78	7.78	7.78	7.78
United Republic of Cameroon	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
United Republic of Tanzania	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
United States of America	39.89	39.89	39.89	39.89	39.79	39.32	36.90	35.12	33.33	33.33	33.33	33.33	32.51	32.51	32.51	32.51	32.02	32.02	32.02	31.91	31.91	31.91	31.57	31.57	31.57	31.52	31.52	31.52	31.52	31.52	31.52	31.52	31.52	31.52
Upper Volta	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18
Uruguay	0.28	0.27	0.27	0.27	0.27	0.30	0.32	0.35	0.39	0.44	0.43	0.43	0.42	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43
Venezuela	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Member State	1946	1947	1948	1949	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	1977	1978
Viet Nam	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Yemen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Yugoslavia	0.34	0.33	0.33	0.33	0.33	0.36	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44
Zaire	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Zambia	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

^{a/} The rates of assessment for Czechoslovakia and Hungary for the years 1962 and 1963 were retroactively decreased by General Assembly resolution 1927 (XVIII) of 11 December 1963 to 1.04 and 0.51 respectively. These decreases were offset in 1964 against additional income arising from the admission of seven new Member States in 1962 and 1963.

^{b/} For the years 1959, 1960 and 1961, Egypt and Syria were assessed jointly as the United Arab Republic.

^{c/} Indonesia ceased to co-operate with the Organization with effect from 1 January 1965, resuming full participation on 28 September 1966.

^{d/} Singapore, which had formed part of Malaysia, became an independent State in August 1965.

ANNEX III

Legal opinion on the interpretation of General
Assembly resolution 2961 B (XXVII)

A. Memorandum dated 19 June 1979 submitted by the
Secretary of the Committee on Contributions to
the Office of Legal Affairs

1. The Committee on Contributions, which is currently in session to review and formulate the scale of assessment for 1980, 1981 and 1982, has made reference to a decision contained in resolution 2961 B (XXVII) adopted by the General Assembly on 13 December 1972. The resolution reads as follows:

"The General Assembly,

"...

"...

"Decides that:

"(a) As a matter of principle, the maximum contribution of any one Member State to the ordinary expenses of the United Nations shall not exceed 25 per cent of the total;

"(b) In preparing scales of assessment for future years, the Committee on Contributions shall implement subparagraph (a) above as soon as practicable so as to reduce to 25 per cent the percentage contribution of the Member State paying the maximum contribution, utilizing for this purpose to the extent necessary:

"(i) The percentage contributions of any newly admitted Member States immediately upon their admission;

"(ii) The normal triennial increase in the percentage contributions of Member States resulting from increases in their national incomes;

"(c) Notwithstanding subparagraph (b) above, the percentage contribution of Member States shall not in any case in the United Nations, the specialized agencies or the International Atomic Energy Agency be increased as a consequence of the present resolution."

2. As there have been various interpretations expressed by members, particularly on the application of paragraph (c) of the above-mentioned General Assembly resolution, I have been asked by the Chairman to request a legal opinion from you on an urgent basis in order to enlighten the Committee in its deliberations.

3. There are two questions the Committee wishes to put to you:

I. Once the maximum contribution of a Member State has attained 25 per cent through the mechanism of resolution 2961 B (XXVII) are subparagraphs (b) and (c) still relevant?

II. In applying resolution 2961 B (XXVII), and in particular paragraph (c), should the Committee on Contributions reduce to 25 per cent the contribution of the Member State paying the maximum contribution, by increasing for this purpose the contributions of other Member States over and above increases resulting from increases in national incomes?

4. I would greatly appreciate it if you could provide your legal opinion at the earliest possible date.

B. Reply received from the Office of Legal Affairs dated 19 June 1979

1. In response to your request we have carefully reviewed the relevant provisions of the resolution in question. Our conclusions appear below.

2. By resolution 2961 B (XXVII) the General Assembly established in subparagraph (a) the principle that the maximum contribution of any one Member State to the ordinary expenses of the United Nations shall not exceed 25 per cent of the total. In the same resolution, in subparagraphs (b) and (c), the General Assembly set out the modalities for achieving the intended objective i.e. reducing the percentage contribution of the Member State paying the maximum contribution to 25 per cent. At the time the resolution was adopted the percentage contribution of the State paying the maximum contribution towards the ordinary expenses of the United Nations was 31.25 per cent.

3. The objective set by resolution 2961 B (XXVII) has been attained, and the percentage contribution of the Member State paying the maximum contribution has been fixed at 25 per cent since 1973 (see scale of assessments adopted at the twenty-eighth session of the General Assembly). This being the case, it is clear from a legal standpoint that the mechanism provided for in the resolution for the implementation of the principle concerned is no longer relevant once the objective for which it was created has been fulfilled. In short, therefore, subparagraphs (b) and (c) of resolution 2961 B (XXVII) are no longer operable.

4. As to the second question put to us, in view of the foregoing and of the fact that the resolution in question has already been implemented, the question does not arise.

ANNEX IV

Statement issued by the People's Republic of China

1. In compliance with the request of the Statistical Office of the United Nations, the Chinese Government has provided the United Nations with the relevant statistics for calculating the rate of assessment. The Committee on Contributions should, therefore, calculate the rate of assessment for China according to the unified principle and rules established by the United Nations for assessing the rates of all Member States.
2. In order to prevent an immediate increase of rate being devolved on the developing countries from the change of China's rate of assessment and in order to enable the Committee on Contributions to make smooth progress in its work, in spite of the fact that China is also a developing country and that China suffered in previous years serious natural disasters, such as earthquake and drought, at this time when China's rate of assessment is being revised, China would be willing to assume for a certain period a major portion of the assessment increase that would be devolved on the developing countries from the change of China's rate of assessment.
3. The additional points China would assume voluntarily shall be limited to the period of the next three years, i.e. from 1980 to 1982. When the time comes for the Committee on Contributions to formulate the next scale of assessment, it should calculate China's rate of assessment according to the unified rule established by the United Nations for assessment on the basis of the capacity to pay. China will pay what is due from it.
4. The Chinese Government requests that the above position of the Chinese Government be fully reflected in the report to be submitted by the Committee on Contributions to the next session of the General Assembly.

كيفية الحصول على منشورات الأمم المتحدة

يمكن الحصول على منشورات الأمم المتحدة من المكتبات ودور التوزيع في جميع أنحاء العالم . استلم عنها من المكتبة التي تتعامل معها أو اكتب إلى : الأمم المتحدة ، قسم البيع في نيويورك أو في جنيف .

如何购取联合国出版物

联合国出版物在全世界各地的书店和经售处均有发售。请向书店询问或写信到纽约或日内瓦的联合国销售组。

HOW TO OBTAIN UNITED NATIONS PUBLICATIONS

United Nations publications may be obtained from bookstores and distributors throughout the world. Consult your bookstore or write to: United Nations, Sales Section, New York or Geneva.

COMMENT SE PROCURER LES PUBLICATIONS DES NATIONS UNIES

Les publications des Nations Unies sont en vente dans les librairies et les agences dépositaires du monde entier. Informez-vous auprès de votre libraire ou adressez-vous à : Nations Unies, Section des ventes, New York ou Genève.

КАК ПОЛУЧИТЬ ИЗДАНИЯ ОРГАНИЗАЦИИ ОБЪЕДИНЕННЫХ НАЦИЙ

Издания Организации Объединенных Наций можно купить в книжных магазинах и агентствах во всех районах мира. Наводите справки об изданиях в вашем книжном магазине или пишите по адресу: Организация Объединенных Наций, Секция по продаже изданий, Нью-Йорк или Женева.

COMO CONSEGUIR PUBLICACIONES DE LAS NACIONES UNIDAS

Las publicaciones de las Naciones Unidas están en venta en librerías y casas distribuidoras en todas partes del mundo. Consulte a su librero o diríjase a: Naciones Unidas, Sección de Ventas, Nueva York o Ginebra.
