



Distr.: General
7 January 2021

Original: English
English, French and Spanish only

Assessment of contributions by non-member States towards the 2021 expenses of the United Nations for their participation in United Nations activities

1. By its resolution [44/197](#) B, the General Assembly endorsed the revised assessment procedures for non-member States contained in paragraphs 50 to 52 of the report of the Committee on Contributions ([A/44/11](#), [A/44/11/Add.1](#) and [A/44/11/Add.1/Corr.1](#)). These procedures provide for the assessment of contributions on the basis of a flat annual fee at the beginning of each year. The flat annual fee was calculated for each non-member State on the basis of a varying proportion of the applicable rate of assessment, which was applied to the applicable assessment base. The assessment base equals the total net assessment for the United Nations regular budget for the year, adjusted for tax refunds. In its resolution [58/1](#) B, the Assembly endorsed the recommendation of the Committee on Contributions that the flat annual fee percentage of the Holy See should be fixed at 50 per cent of the notional rate of assessment and that further periodic review of the flat annual fee percentage should be suspended. By its decision 68/548, the Assembly decided that the State of Palestine should be called upon to contribute towards the expenses of the Organization on the basis of the same procedure.

2. The 2021 assessment base amounts to **\$2,892,559,100**, based on the gross assessment of **\$3,176,058,600** less staff assessment income of **\$283,499,500** (see [ST/ADM/SER.B/1023](#)). The contributions payable by two non-member States for 2021, based on the notional rates of assessment established in paragraph 17 of resolution [73/271](#), are shown below:

Non-member State	Assessment base (United States dollars)	Rate of assessment (percentage)	Flat annual fee	
			As proportion of assessment rate (percentage)	Amount payable (United States dollars)
Holy See	2 892 559 100	0.001	50	14 463
State of Palestine	2 892 559 100	0.008	50	115 702
Subtotal				130 165

