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COMMITTEE ON CONTRIBUTIONS
Twenty-fifth session
New York

REVIEW OF EFFECTS OF VARIATIONS IN THE PRESENT SYSTEM
OF ALLOWANCES FOR LOW PER CAPITA INCOME

1. At its session in 1964, the Committee on Contributions considered its future work and in its report to the nineteenth session of the General Assembly^{1/} stated in this connexion:

"In reviewing the scale of assessments, the Committee discussed the principles on which its work has up to now been based. In the scale there are Member States whose assessment is determined at 0.04 per cent by the 'floor' principle. Moreover, the assessments of Member States whose per capita product is less than \$1,000 are subject to the low per capita principle, which gives progressively increasing relief as the income levels fall from \$1,000 per capita to the lowest levels of income. The Committee requested the Secretariat to prepare material for a subsequent session which would enable the Committee to appraise the effects of variations in the rate of progression and in the levels of per capita income submitted to the progression in the rates of assessment."

2. The Fifth Committee, at the twentieth session of the General Assembly, took note with interest of paragraph 28 of the report of the Committee on Contributions (A/5810) and expressed the hope that the Committee would find it possible to report on this question to the twenty-first session of the General Assembly.^{2/}

3. The material prepared by the Secretariat in response to the Committee on Contributions' request is presented in Working Paper No. 1 - Scales of Assessment using Eight Variants for Allowance for Low Per Capita Income.

^{1/} Official Records of the General Assembly, Nineteenth Session, Supplement No. 10 (A/5810), para. 28.

^{2/} Ibid., Twentieth Session, Annexes, agenda item 80; document A/6202, para. 10.