



General Assembly

Distr.
LIMITED

A/C.5/51/L.21
14 December 1996
ENGLISH
ORIGINAL: SPANISH

Fifty-first session
FIFTH COMMITTEE
Agenda item 119

SCALE OF ASSESSMENTS FOR THE APPORTIONMENT OF THE EXPENSES
OF THE UNITED NATIONS

Mexico: draft resolution

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

The General Assembly,

Recalling its previous resolutions on the scale of assessments, in particular resolutions 46/221 B of 20 December 1991 and 48/223 B of 23 December 1993,

Having considered the report of the Committee on Contributions,¹

Reaffirming that the capacity to pay of Member States is the fundamental criterion for determining the scale of assessments,

1. Requests the Committee on Contributions to recommend to the General Assembly at its fifty-second session a scale of assessments for the period 1998-2000 on the basis of the following elements:

(a) Estimates of gross national product, as a first approximation of the capacity to pay, and subject to the adjustments for factors identified by the General Assembly;

(b) A statistical base period of six years;

¹ A/50/11/Add.2 and Corr.1.

(c) Uniform exchange rates in accordance with the criteria contained in paragraph 3 (b) of resolution 46/221 B;

(d) The debt adjustment approach used in preparation of the scale of assessments for the period 1995-1997;

(e) A low per capita income allowance formula with a per capita income limit of the average world per capita income for the statistical base period and a gradient of 85 per cent;

(f) A floor rate of 0.001 per cent;

(g) A ceiling rate of 25 per cent;

(h) The phase-out of the scheme of limits in accordance with resolutions 48/223 B and 49/19 B of 23 December 1994;

(i) The scale of assessments should be expressed in three decimal places of a percentage point;

2. Decides that in phasing out the scheme of limits, the allocation of additional points resulting therefrom to developing countries benefiting from its application shall be limited to 15 per cent of the effect of the phase-out;

3. Decides also that individual rates for the least developed countries shall not exceed the level of 0.01 per cent.
