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Fifty-first session  
FIFTH COMMITTEE  
Agenda item 119

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

Japan: draft resolution

The General Assembly,

Recalling all its previous resolutions on the scale of assessments, in particular resolutions 48/223 B and C of 23 December 1993,

Having considered the report of the Committee on Contributions,<sup>1</sup>

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 and criteria:

(a) Gross national product, to be used as a first approximation of capacity to pay;

(b) Adoption of a statistical base period of six years;

(c) Uniform exchange rates in accordance with the criteria contained in paragraph 3 (b) of General Assembly resolution 46/221 B of 20 December 1991;

(d) Debt adjustment, to be based on actual principal payments;

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<sup>1</sup> Official Records of the General Assembly, Fiftieth Session, Supplement No. 11 (A/50/11).

(e) Establishment of 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 75 per cent;

(f) Establishment of a floor rate of 0.001 per cent and a ceiling rate of 25 per cent;

(g) Phasing out of the effect of the scheme of limits in equal instalments by the year 2000;

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;

4. Decides further that permanent members of the Security Council would not be eligible for a low per capita income allowance in calculating their scale of assessments for the regular budget.

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