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

Canada: draft resolution

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

Recalling Article 17 of the Charter of the United Nations,

Reaffirming that the capacity to pay of Member States is the fundamental criterion for determining the scale of assessments, and that the expenses of the Organization should be apportioned broadly according to capacity to pay,

1. Takes note of the conclusions and recommendations of the Ad Hoc Intergovernmental Working Group on the Implementation of the Principle of Capacity to Pay, established pursuant to General Assembly resolution 49/19 A of 29 November 1994;²

2. Notes the progress of the review of all aspects of the scale methodology, undertaken by the Committee on Contributions pursuant to General

¹ Official Records of the General Assembly, Fiftieth Session, Supplement No. 11 (A/50/11); A/50/11/Add.1 and Corr.1; and A/50/11/Add.2 and Corr.2.

² A/49/897.

Assembly resolution 48/223 C,³ and requests the Committee on Contributions to keep under review the elements of the methodology identified in its report as requiring further consideration;

3. Endorses the recommendations of the Committee on Contributions contained in its report on its fifty-sixth session,⁴ subject to the provisions of the present resolution;

4. 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 capacity to pay, and subject to the adjustments for factors identified by the General Assembly, as recommended by the Committee on Contributions in paragraph 28 of its report;⁴

(b) A statistical base period of three years;

(c) Conversion rates as recommended by the Committee on Contributions in paragraph 38 of its report;⁴

(d) The debt adjustment approach proposed by the Committee on Contributions in paragraph 41 of its report;

(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 below the limit, the additional points resulting therefrom to be absorbed progressively by countries with per capita income above the limit, using a gradient of 25 per cent;

(f) No floor rate;

(g) A ceiling rate of 25 per cent;

(h) Phasing out of the remaining effects of the scheme of limits completely with effect from 1 January 1998, in accordance with paragraph 1 (f) of resolution 48/223 B;

(i) Expression of the scale of assessments in four decimal places of a percentage point;

5. Endorses the view of the Committee on Contributions that the length of the statistical base period should be a multiple of the scale period, and that the length of the base period should be kept constant in successive scale periods;

³ See Official Records of the General Assembly, Fiftieth Session, Supplement No. 11 (A/50/11); and A/50/11/Add.2 and Corr.1.

⁴ A/50/11/Add.2 and Corr.1.

6. Decides that the gross national product and world income shares of Member States should be recalculated annually on the basis of a three-year rolling average and the scale of assessments adjusted accordingly;

7. Decides also, with reference to rule 160 of the rules of procedure of the General Assembly, that the annual recalculation provided for in paragraph 6 shall not be deemed to be a general revision of the scale of assessments;

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