

REPORT
OF THE
COMMITTEE ON CONTRIBUTIONS

GENERAL ASSEMBLY

OFFICIAL RECORDS: THIRTY-SEVENTH SESSION

SUPPLEMENT No. 11 (A/37/11)



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NOTE

Symbols of United Nations documents are composed of capital letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

[10 August 1982]

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I. MEMBERSHIP OF THE COMMITTEE

1. The forty-second session of the Committee on Contributions was held at United Nations Headquarters from 8 June to 2 July 1982. Messrs. Fathih K. Bouayad-Agha and Miguel Angel Dávila Mendoza were unable to attend the meetings. The following members were present:

Syed Amjad Ali
Mr. Mohammed Sadiq Al-Mahdi
Mr. Anatoly Semënovich Chistyakov
Mr. Hélio De Burgos-Cabal
Mr. Leoncio Fernández Maroto
Mr. Richard Vognild Hennes
Mr. Lance Joseph
Mr. Japhet Gideon Kiti
Mr. Wilfried Koschorreck
Mr. Rachid Lahlou
Mr. Atilio Norberto Molteni
Mr. Katsumi Sezaki
Mr. Ladislav Šmíd
Mr. József Tardos
Mr. Yang Hushan
Mr. Philippe Zeller

2. The Committee re-elected Syed Amjad Ali Chairman and elected Mr. Japhet G. Kiti Vice-Chairman.

II. CONSIDERATION OF GENERAL ASSEMBLY RESOLUTION 36/231 A

3. At its thirty-sixth session, the General Assembly adopted resolution 36/231 A, the operative part of which reads as follows:

"The General Assembly,

"...

"1. Reaffirms its previous decisions that, in the measurement of the capacity of Member States to pay, the following elements should be taken into account, in order to prevent anomalous assessments resulting from the sole use of estimates of national income:

"(a) Due consideration to developing countries, in general, and to the countries with the lowest per capita income, including the least developed countries, in particular, in view of their special economic and financial problems;

"(b) The continuing disparities between the economies of developed and developing countries;

"(c) Conditions or circumstances which adversely affect the capacity of Member States to pay;

"(d) The particular situation of Member States whose earnings depend heavily on one or a few products;

"(e) The ability of Member States to secure foreign currency;

"(f) The concept of accumulated national wealth;

"(g) The existence of different methods of national accounting of Member States, including the level of different inflation rates and their effects on the comparability of national income statistics;

"2. Requests the Committee on Contributions to prepare a set of guidelines for the collection and presentation of data by Member States, in order to ensure that adequate data and statistical information are submitted to the Committee on a uniform and comparable basis;

"3. Requests the Committee on Contributions to submit to the General Assembly at its thirty-seventh session a thorough study on alternative methods to assess the real capacity of Member States to pay that takes fully into account Assembly resolution 34/6 B, all the elements listed in paragraph 1 above, including a new statistical base period, a revised upper limit of the low per capita income allowance formula and a limit for increases between two successive scales of assessments;

"4. Decides that, pending fulfilment by the Committee on Contributions of the directives set out in paragraph 3 above, the following criteria will be observed in the subsequent review of the scale of assessments:

"(a) The statistical base period should be ten years;

"(b) The upper limit of the low per capita income allowance formula will be raised from \$US 1,800 to \$US 2,100 and the gradient of the relief granted will be raised from 75 per cent to 85 per cent, so as to compensate at least partially for the effects of world inflation since the last revision of the values of the formula;

"(c) Efforts should be made to limit the increase of individual rates of assessments to a reasonable level, and, in this context, special measures should be taken in favour of countries whose rates of assessments have already been increased at the previous review of the scale of assessments;

"(d) In view of the extremely serious economic situation of the least developed countries, their individual rates of assessment should not in any way exceed the present level."

4. The members of the Committee proceeded to an exchange of views on the interpretation to be given to the above four paragraphs of resolution 36/231 A and their implications for the organization of the work of the forty-second session of the Committee. Some members felt that the Committee should give priority to the requests of the General Assembly in paragraphs 2 and 3 of the resolution and therefore should devote a large part of its work to the establishment of guidelines for the collection and presentation of data by Member States and to a thorough study on alternative methods to assess the real capacity to pay of Member States. However, most members of the Committee considered that the review of the scale of assessments must take precedence over other work of the Committee. In that regard, some members considered that the criteria set out in paragraph 4 of the resolution were not meant to have a binding character - as reflected in the use of the conditional mode in the English and French texts of the resolution - and therefore the Committee was free to formulate other proposals for determining the next scale of assessments; in other words, the Committee did not have to limit itself to the criteria given in paragraph 4 but could consider other alternatives. However, most members believed that the criteria were in fact binding on the Committee.

5. In order to clarify that point, the Committee invited the United Nations Legal Counsel to advise it on this matter. His advice, which appears in annex I below, was that the Committee, as a subsidiary organ of the General Assembly, is required to assist the Assembly in carrying out functions assigned to it by Articles 17, paragraph 2, and 19 of the Charter of the United Nations. In so doing, it is bound to carry out its tasks in accordance with any directives addressed to it by the Assembly. Although the wording of one or two subparagraphs of paragraph 4 of the resolution might appear less imperative and therefore might allow some flexibility in its interpretation, the debate on the draft resolution in the Fifth Committee as well as the drafting of the introductory sentence of paragraph 4 clearly showed the binding character of the criteria listed.

6. After deliberation, the Committee concluded that the terms of paragraph 4 of resolution 36/231 A were binding and that the next scale of assessments would therefore utilize the criteria specified in that paragraph of the resolution.

III. REVIEW OF THE SCALE OF ASSESSMENTS

A. Statistical information

7. In paragraph 2 of resolution 36/231 A, the General Assembly requested the Committee on Contributions to prepare a set of guidelines for the collection and presentation of data by Member States, in order to ensure that adequate data and statistical information were submitted to the Committee on a uniform and comparable basis. The Committee had before it a paper prepared by the United Nations Statistical Office summarizing the practices and procedures followed in the compilation and estimation of national income and related statistics for purposes of formulating a scale of assessments. Since its inception, the Committee has based its computations of relative capacity to pay on average "taxable income", defined to be the difference between the national income and the amount of relief received or absorbed as a result of the application of the low per capita income allowance formula. Thus, the primary statistical data required are estimates of national income in national currency, exchange rates for converting them into United States dollars, and population estimates to arrive at per capita income figures.

8. Requests for information from Member States and non-Member States for the current review were sent out in January and early in February this year. In response to the wish of the Committee expressed in its report in 1981 1/ to have data on averages with 3-, 5-, 7-, 9- and 12-year base periods, data were thereby requested from countries for each of the years from 1969 to 1980. From countries with market economies, data were sought on the aggregate national income at market prices according to the present system of national accounts (SNA) or, if that type of income aggregate was not available, Member States were requested to provide data on other income aggregates and other data that were necessary to derive national income estimates. Countries with centrally planned economies, which utilized the material product system (MPS), were invited to provide the value of national income at market prices according to the present SNA and such additional information which might be needed to derive that aggregate from the net material product.

9. The Committee was informed that 110 Member States had replied to the questionnaire. However, only one half of those Member States, or approximately one third of the membership, had provided complete national income data for the period 1969-1980. Thus estimates of national income for the years for which data had not been provided by Governments had to be made by the United Nations Statistical Office. The methodology used in estimating national income at market prices depended on the nature of the data that were available. In cases where national income data for one or more years had to be calculated to complete the series for the period under review, growth rates implicit in estimates of basic economic and financial statistics from other sources were used.

10. Where related income aggregates (e.g. gross domestic product, gross national product) were available, national income data were derived by making adjustments to those income concepts on the basis of estimates of depreciation, indirect taxes, subsidies and/or net factor income from abroad. Where those income aggregates were not available, sectoral income estimates were weighted and extrapolated by relevant production indicators. For MPS countries where net material product data had to be converted to national income, the value of "non-material" services was added. It was defined as the difference between (a) the sum of incomes arising in the activities classified in the non-material sphere of production and (b) the amount of non-material services used in the material sphere.

11. In order to ensure that all countries were assessed on data covering the same period of time so that the data used were comparable, the questionnaire sent out this year specifically requested calendar-year data from all Members. In cases where they were not supplied, the Statistical Office had been authorized to adjust the data submitted to a calendar year basis. The actual conversion was made as follows:

(a) For fiscal years starting with or close to the second quarter of the year, one quarter of the data for the previous fiscal year is added to three quarters of the data for the current fiscal year;

(b) For fiscal years starting with or close to the third quarter, one half of the data for the previous fiscal year is added to one half of the data for the current fiscal year;

(c) For fiscal years beginning with or close to the last quarter, three quarters of the data for the previous fiscal year are added to one quarter of the data for the current fiscal year.

For countries that use the Hejra year, the same conversion procedure indicated in subparagraphs (a), (b) and (c) above was applied depending on whether the Hejra year begins with or close to the second, third or fourth quarter of the Gregorian calendar year. As the beginning of the Hejra year changes from one period to another, the procedure for conversion is therefore changed accordingly.

12. For purposes of comparisons of national income, estimates expressed in national currencies must be converted into United States dollars, using as a conversion factor the average rate of exchange between the national currency concerned and the United States dollar for that year. For countries which are members of the International Monetary Fund (IMF), the conversion rates were selected from the average exchange rates for the period published in the IMF International Financial Statistics or provided by the Fund. These were averages based on the market rates that were communicated to IMF by the monetary authority of each country or average of daily or end-of-month quotations in the market of the country or in New York. The preference was always market rates; only when a free market rate was not available was use made of the official rate.

13. For centrally-planned economies, the conversion rate was the average of United Nations operational rates of exchange established for accounting purposes according to rules 111.5 and 111.6 of the United Nations Financial Regulations and Rules, and published on a regular basis in the United Nations Monthly Bulletin of Statistics.

14. The population figures used by the Committee in calculating per capita national income were mid-period estimates generally provided by national statistical offices for inclusion in the United Nations Monthly Bulletin of Statistics and Demographic Yearbook. Where official information was not available, estimates were made on the basis of extrapolations of census and survey results.

15. In reviewing national income estimates made by the United Nations Statistical Office for individual countries on the basis of income aggregates, the Committee decided on the priority of data sources to be used. In all cases, income data provided directly by Member States, either in response to the questionnaire sent out on behalf of the Committee on Contributions or in response to the annual national accounts questionnaire from the United Nations Statistical Office, should

have first priority. Other sources, in the order of priority confirmed by the Committee, will be national publications, regional economic surveys prepared by the United Nations regional commissions, international publications such as those issued by IMF and the World Bank, and other international sources. For members of the Organization of Petroleum Exporting Countries (OPEC) and the Council for Mutual Economic Assistance (CMEA), the publications issued by their organizations will have priority over those of other non-United Nations international sources.

16. The Committee took note of the current procedures followed in the conversion of national income estimates from fiscal year to calendar year and the exchange rate used in converting national income in national currencies into United States dollars. The Committee also explored in detail several mechanisms for dealing with the particular problem of domestic inflation uncompensated for by exchange-rate adjustments. After a lengthy review of this issue, some members advocated making systematic corrections for the problem of inflation uncompensated for by exchange-rate adjustments; others thought that current methods were insufficiently refined for this purpose and that any corrections should be made on an individual basis. Owing to the limited time available to the Committee at the current session, the Committee decided to postpone to the following session the discussion of this issue as well as of the guidelines for the collection and presentation of data by Member States on a uniform and comparable basis.

17. The Committee reviewed in great detail on a country-by-country basis the primary data on national income estimates in national currencies and in United States dollars, the rates of exchange used and the per capita national income. In doing that exercise, the Committee took into account the methodology followed by the United Nations Statistical Office in national income estimates and the representations of Member States, whenever relevant.

18. In its examination of national income estimates of individual countries, the Committee agreed to correct glaring anomalies which would have distorted the scale of assessments if data were unadjusted. Thus the Committee revised data for Argentina for 1979 and 1980 using the gross national product figures in United States dollars from the 1981 World Bank Atlas as a basis for adjustment. Similarly, estimates of national income of Ghana for 1976 to 1980 were revised using constructed rates of exchange to derive the figures in United States dollars for 1976 to 1978 and the gross national product estimates in United States dollars from the World Bank Atlas for 1979 and 1980 data.

19. In compliance with its decision in paragraph 15 above the Committee decided to revise national income data for Iraq estimated by the United Nations Statistical Office for the years 1979 and 1980 using data in dollars published in the OPEC publication Annual Statistical Bulletin 1980. The same treatment was accorded to the statistics for Qatar for the years 1977 to 1980.

20. With respect to Nigeria, data covering the years 1978 to 1980 were originally derived through extrapolation using for 1978 gross domestic product (GDP) growth, and for 1979 and 1980 from estimates prepared by the Economic Commission for Africa (ECA). The Committee found them out of line with the rest of the data series and therefore decided to revise 1978 national income estimates for Nigeria using a Gross National Product estimate published in OPEC's Annual Statistical Bulletin 1980. The 1979 and 1980 figures were revised using the trend of gross domestic product prepared by ECA.

21. The changes made by the Committee with respect to statistical information to be used in the establishment of the scale of assessment are given in annex II below.

22. Once again, the Committee's work was significantly hampered by the lack of information received from Member States. Complete statistical data are absolutely essential to a fair and equitable scale of assessments, and the Committee accordingly urges the prompt provision of such data in response to the Committee's questionnaire. Moreover, in reviewing the statistical data base for the assessment scale, the Committee observed discrepancies that sometimes exist between the data provided to and estimated by the United Nations Statistical Office and those published by other organizations such as the World Bank and OPEC. To improve the data base, it therefore urged the Statistical Office to examine the causes of those differences and to remove them to the extent possible. Finally, some members of the Committee questioned the practice of accepting downward revisions in national income statistics and exchange-rate computations.

B. Statistical base period

23. In accordance with paragraph 4 (a) of resolution 36/231 A, a statistical base period of 10 years was used in the establishment of a scale recommended by the Committee for 1983-1985. The Committee also had before it the variants of machine scales based on averages of national income data with 1-, 3-, 5-, 7-, 9- and 12-year base periods (see annex III below). Those variants were useful in determining the national income trends of individual countries and provided additional information to be used in the process of mitigating extreme variations in assessments between two successive scales for certain countries. However, some members were of the opinion that such additional information should be used in a systematic manner for mitigating extreme variations of rates of assessments between two successive scales for all countries.

C. Low per capita income allowance formula

24. In accordance with paragraph 4 (b) of resolution 36/231 A, the low per capita income allowance formula which was applied in the establishment of a scale for 1983-1985 consisted of an upper limit of \$2,100 and a relief gradient of 85 per cent. In order to determine on the one hand the extent of relief granted to countries by the application of the revised low per capita income allowance formula (\$2,100/85) and on the other hand the extent of relief as a consequence of the prescribed changes in criteria in the above cited resolution, the Committee had before it variants of machine scales based on (a) distribution of national income averages over a 10-year period, with and without application of the low per capita income allowance formula; (b) 7-year averages of national income and the application of a low per capita income formula of \$1,800 and 75 per cent; and (c) 10-year averages of national income and the application of the low per capita income formula of \$2,100 and 85 per cent. It noted that a total of 9.50 per cent or \$US 68.5 million is shifted from countries below the per capita limit to countries above the limit, out of which 3.50 per cent or \$US 25.3 million is the result of a change in the base period and in other parameters of the assessment scale formula. The table below shows the latter effects for a selected number of countries.

Selected countries absorbing (+) or receiving (-) relief as a
result of the changes in the base period (from 7 to 10 years)
and the parameters of the low per capita income allowance
formula (from \$1800, 75% to \$2100, 85%)

<u>Selected countries</u>	<u>Machine scales</u>		<u>Difference Percentage points</u>	<u>Difference a/ Dollar amounts</u>		
	1974-1980				1971-1980	
	<u>\$1800</u>	<u>75%</u>			<u>\$2100</u>	<u>85%</u>
	(1)	(2)	(3)	(4)		
Union of Soviet Socialist Republics	10.1604	11.4346	+ 1.2742	+ \$ 9 195 174		
Federal Republic of Germany	8.1260	8.5419	+ 0.4159	+ 3 001 313		
Japan	10.3089	10.6148	+ 0.3059	+ 2 207 506		
United Kingdom of Great Britain and Northern Ireland	4.3676	4.6705	+ 0.3029	+ 2 185 856		
France	6.2223	6.5141	+ 0.2918	+ 2 105 754		
Italy	3.6016	3.8559	+ 0.2543	+ 1 835 138		
Canada	2.7894	2.9963	+ 0.2069	+ 1 493 079		
			<u>+ 3.0519</u>	<u>+ \$22 023 820</u>		
Brazil	2.0954	1.5182	- 0.5772	- \$ 4 165 323		
China	0.9858	0.6784	- 0.3074	- 2 218 330		
Iran	0.8827	0.5813	- 0.3014	- 2 175 032		
Mexico	1.2665	0.9703	- 0.2962	- 2 137 506		
Yugoslavia	0.7282	0.5259	- 0.2023	- 1 459 884		
Argentina	0.8461	0.6658	- 0.1803	- 1 301 122		
India	0.4626	0.3160	- 0.1466	- 1 057 929		
Nigeria	0.3332	0.2195	- 0.1137	- 820 508		
Poland	0.7232	0.6126	- 0.1106	- 798 137		
Iraq	0.2955	0.1935	- 0.1020	- 736 076		
South Africa	0.4542	0.3583	- 0.0959	- 692 056		
Bulgaria	0.2627	0.1751	- 0.0876	- 632 159		
Indonesia	0.2083	0.1266	- 0.0817	- 589 582		
Saudi Arabia	0.9865	0.9055	- 0.0810	- 584 531		
Algeria	0.2222	0.1538	- 0.0684	- 493 604		
			<u>- 2.7523</u>	<u>- \$19 861 779</u>		

a/ Based on the gross United Nations regular budget for 1982 of \$721,642,946.

Some members felt that the above exercise was unnecessary because General Assembly resolution 36/213 A had established the 10-year statistical base period and the low per capita income allowance formula of \$2,100 and 85 per cent and since it reflects the economic realities prevailing in developing countries and the widening gap between their economies and those of the developed countries.

D. Mitigation of changes in the scale

25. A resulting machine scale, which was based on statistical data generally approved by the Committee in paragraphs 18-20 and 29-33 of the present report and established in accordance with the criteria specified in paragraph 4 (a), (b) and (d) of resolution 36/231 A, is reproduced in annex IV below. Taking into account paragraph 4 (d) of the resolution, the Committee reduced the rates of assessment of the Sudan and Uganda from 0.02 per cent according to the machine scale to 0.01 per cent.

26. Differences of opinion arose in the Committee over the justification of further mitigation. Some members found the increases in rates of assessment of certain countries quite excessive and therefore unacceptable. They drew the attention of the Committee to paragraph 4 (c) of resolution 36/231 A, requesting that efforts be made to limit the increase to a reasonable level. Referring to the following schedule of points limits or percentage limits submitted by a member of the Committee, these members considered the proposal equitable and could be used as a guideline in mitigating excessive variations from one scale to the other.

<u>Present official scale</u>	<u>Percentage change in the new machine scale</u>	<u>Changes in percentage points in the new machine scale</u>
Above 5.00	5.0	0.75
2.50 - 4.99	7.5	0.30
1.00 - 2.49	10.0	0.20
0.76 - 0.99	15.0	0.15
0.51 - 0.75	20.0	0.10
0.25 - 0.50	25.0	0.05
0.05 - 0.24	30.0	0.03
0.01 - 0.04	50.0	0.01

Several members of the Committee repeated the view that the device of setting a percentage limit was too mechanistic and arbitrary and would lead to a distortion of the relative capacity to pay. Other members contended that the criteria set by the General Assembly had already shifted an additional burden of assessment to developed countries, as shown in the table given in paragraph 24 above. Taking into account the income growth of some newly industrialized developing and developing oil-exporting countries, they considered that the increase in rates of

assessment of those countries was "reasonable" and not subject to further mitigation. They objected to the notion that developed countries should absorb further points as a result of reducing the rates of assessment of certain other countries below the machine scale.

27. In spite of the strongly held views stated above, the Committee's recommendation includes rates of assessment for certain Members below the machine scale. However, certain other countries received higher rates of assessment than those indicated in the machine scale in order to compensate for these changes. In this context, the Permanent Mission of China to the United Nations issued a statement the text of which appears in annex V below. Some members stated that the Committee had not examined special cases in a balanced manner and that it had sometimes improvised criteria so as to reduce some assessments, while at the same time refusing to apply those very criteria to similar cases. Those members asserted that the Committee had thus shown a lack of objectivity. They believed that such a mitigating process was arbitrary, had no sound basis and could not be justified on any ground. Moreover, they reiterated that such a process of mitigation would definitely run contrary to the principle of eliminating extreme variations between two successive scales for all countries as embodied in previous General Assembly resolutions and, in particular, in resolution 36/231 A.

E. Representations by Member States

28. The Committee had before it representations in writing from Australia, Cuba, Greece, Hungary, Iran, Iraq, Ireland, Israel, New Zealand, Poland, Romania and Yugoslavia. During the current review of the scale, the Committee studied supplementary data contained therein when it reviewed statistical information to be used in the establishment of the scale and also when it decided on rates of assessments of individual countries.

29. The Committee was again requested by the Government of Poland to review the exchange rate used in the conversion of the data on Poland's national income from Polish zlotych to United States dollars for the period from 1972. In the review of 1979, the Committee had decided to apply beginning with 1976 the exchange rate of 33.20 zlotych to the United States dollar communicated to the Committee by Poland. Bearing in mind the existence of multiple rates of exchange in Poland (the United Nations operational rate of exchange had been 19.92 zlotych in March 1973, effective until 1978), the Committee decided to accept the rate of 33.20 zlotych to be applied retroactively to national income from 1972 onward.

30. The Committee also received a representation from Hungary to review the application of the exchange rate. Hungary had applied a two-tier exchange rate system in relation to convertible currencies, a commercial and a non-commercial rate. The United Nations operational rate of exchange was based on a non-commercial rate, which was said to account for a 5 per cent share of the total transactions of Hungary with the rest of the world. The Hungarian authorities considered that the commercial rate, though confidential up to 1976, was the only satisfactory conversion factor for national income data as it was used in exports and imports and consequently in the computation of national income. Furthermore, as a result of changes in the Hungarian economic management, the non-commercial rate was abolished in 1981. On the basis of that explanation and due to the fact that prior to 1976 the non-commercial rate was 30 forint to the United States dollar and that since 1976 the two rates have been officially published, the Committee agreed to apply the commercial rates of 41.58, 40.96, 37.91, 35.58

and 32.53 forint instead of the United Nations operational rates of exchange of 20.47, 20.83, 19.38, 19.47 and 20.78 forint to the United States dollar for the years 1976 to 1980 respectively.

31. In the case of Australia, the Committee recognized that an error from the use of fiscal year data (extending to 30 June 1978) rather than calendar year figures (ending 31 December 1977) had resulted in an over-assessment of Australia for the period 1980 to 1982. Reviewing the cases of all the 11 countries for which national income data based on fiscal years had been used in the 1979 review, the Committee observed that the differences in rates of assessment between the original machine scale based on data covering fiscal years, and a revised machine scale based on data covering calendar years for the period 1971-1977, were 1 or 2 basis points for most countries except for Australia, Iran and Saudi Arabia. The differences between the two scales for Australia and Iran reflected an over-assessment of 12 and 6 basis points, respectively, and for Saudi Arabia an under-assessment of 9 points. As stated above, instead of using national income data covering the seven-year period 1 January 1971 to 31 December 1977, the Committee had used in its 1979 review the following data for:

Australia:	period from 1 July 1971 to 30 June 1978;
Iran:	period from 21 March 1971 to 20 March 1978;
Saudi Arabia:	period from 1 July 1970 to 30 June 1977.

32. It was the view of the Australian authorities in their representation that in the calculation of the next scale of assessment for 1983-1985 it would be more appropriate to use again Australia's fiscal year figures, with the data then subject to a lag of six months, so that it would cover average data for those 10 years from 1 July 1970 to 30 June 1980 instead of from 1 January 1971 to 30 December 1980, in order to compensate for the previous over-assessment. Thereafter Australia would submit calendar year data.

33. Some members of the Committee considered the Australian proposal equitable. They noted that the Government of Australia could have contested the scale in 1979 but had been prevailed upon to obtain redress on the occasion of the establishment of the current scale. Others recalled the Committee's decision in 1980 that "in the next review in 1982, the Committee will take appropriate action to ensure the adjustment of the fiscal year statistics of Australia and other Members in a similar situation to a calendar year basis in an equitable manner". 2/ According to their interpretation, only statistics had to be adjusted and no retroactive compensation for that error had been suggested in the 1980 decision. If a retroactive measure were to apply to Australia and Iran, they would like it to apply equally to Saudi Arabia, which had benefited from the use of fiscal year data in 1979. After lengthy deliberations on the issue, the Committee decided to use the fiscal year data for Australia and Iran for the present proposed scale only. It was decided not to apply a compensating corrective measure with respect to Saudi Arabia.

34. The Committee examined written representations from Member States. Further, in its mitigation process, the Committee, in keeping with its practice of taking into consideration natural disasters and other compelling economic factors, made certain downward adjustment in individual rates of assessment. The late submission of representations by a large number of Member States hindered considerably the work of the Committee at the current session. For this reason, the Committee urges Member States to submit representations not later than one week before the beginning of its session in order that they may receive adequate consideration.

IV. SCALE OF ASSESSMENTS

35. The scale of assessments which the Committee agreed to recommend for the years 1983, 1984 and 1985 appears in section IX below and in annex IV to the report, which contains also the official scale for 1980-1982 and the machine scale used by the Committee in the establishment of the current recommended scale. Four out of 16 members present rejected the recommended scale and their reservations are recorded in section X below. The Committee felt it would be useful to append the United Nations scales of assessments adopted by the General Assembly for the years 1946 through 1982 to the present report (see annex VI below).

36. The extension of the statistical base period from 7 to 10 years and the upgrading of the low per capita income limit from \$1,800 to \$2,100 and the gradient from 75 to 85 per cent, as decided by the General Assembly in its resolution 36/231 A, resulted in an increase of relief of 3.50 per cent to countries below the \$2,100 per capita level. Countries which benefited most or which were adversely affected by the change in criteria are listed in paragraph 24 above.

37. In the scale of assessments now recommended, there are 75 Member States assessed at 0.01 per cent, 11 Member States at 0.02 per cent and 7 Member States at 0.03 per cent. Thus a total of 93 Member States or 59 per cent of the membership of the Organization is assessed at or below 0.03 per cent. This is slightly higher than in the scale adopted in 1979, when 89 members were assessed at between 0.01 and 0.03 per cent. A similar shift has occurred in the distribution of the assessment scales among groups of countries, as shown in the table below. The assessment scale of the Group of 77 has increased since the scale of 1978-1979 from 7.94 to 9.82 per cent. This is mainly due to the increase in rates of assessment of OPEC countries from 1.91 to 3.57. The percentage assessment for countries members of the Organization for Economic Co-operation and Development (OECD) has also increased from 68.37 to 73.60 per cent. The assessments of the group of countries with centrally planned economies and of China have decreased since the 1978-1979 scale. For countries with centrally planned economies, the decrease was from 17.68 to 15.18 per cent, and for China the decrease was from 5.50 to 0.81 per cent. 3/

	1978-1979	1980-1982	Proposed 1983-1985
A. Group of 77	7.94	8.97	9.82
of which: OPEC	1.91	2.89	3.57
B. OECD countries	68.37	71.81	73.60
C. Countries with centrally planned economies (excluding Romania and Yugoslavia)	17.68	16.97	15.18
D. China	5.50	1.62	0.81

38. Several members of the Committee expressed their dissatisfaction with the scale recommended to the General Assembly for the years 1983-1985 for various reasons. Some showed their concern at the limiting effect that the Assembly resolution had on the Committee in its execution of its duties as an expert group. Others felt that they could not accept a scale that, on the one hand, increases the assessment of certain developing countries steeply and, on the other hand, decreases the assessment of some developed countries. They felt that the proposed scale did not fully reflect the spirit and directives contained in resolution 36/231 A.

39. Many members of the Committee recognized the inherent difficulties in reaching a scale that is satisfactory to all concerned. Nevertheless, they considered the recommended scale the best alternative given the constraints laid down by the General Assembly. As noted elsewhere in the report, the recommendation contained in section IX below was adopted despite reservations by four members.

V. ALTERNATIVE METHODS TO ASSESS THE REAL CAPACITY OF MEMBER STATES TO PAY

40. In resolution 36/231 A, paragraph 3, the General Assembly requested the Committee to submit to the Assembly at its thirty-seventh session a thorough study on alternative methods to assess the real capacity of Member States to pay that took fully into account Assembly resolution 34/6 B, all the elements listed in paragraph 1 of resolution 36/231 A, including a new statistical base period, a revised upper limit of the low per capita income allowance formula and a limit for increases between two successive scales of assessments.

41. The Committee discussed the meaning of "real" capacity to pay and tried to compare it with the concept underlying its work, namely, the "relative" capacity to pay. Some members were of the opinion that "relative" capacity to pay had an economic meaning and was susceptible to measurement. It expressed a capacity to pay of one country in relation to another or the assessment of one country in relation to its own government budget. They were at a loss as to the exact meaning of "real" capacity to pay in this context. Others considered that "real" capacity to pay could take into account the accumulated wealth of nations, stage of economic development, availability of adequate infrastructure, earnings accruing from the exploitation of exhaustible resources, balance-of-payments deficit and other economic and social indicators.

42. With very limited time on hand and a scale of assessments to be finalized, the Committee examined briefly a paper prepared by the Secretariat entitled "Alternative methods to assess the relative capacity to pay". It dealt with four aspects: the incorporation of social and economic indicators into the assessment scale formula; the use of more recent preliminary national income estimates; increases of assessment rates as a result of domestic inflation and changes in exchange rates; and the effect on taxable income when per capita and national income increase.

43. Preliminary views were expressed by members of the Committee on the quantification of socio-economic concerns and their inclusion in the measurement of the relative capacity to pay. Some members of the Committee saw merit in the integration of economic and social indicators in the formula for determining the "taxable" income of a Member State. Others considered that the methodology would need to be further refined. One member argued that socio-economic concerns as enumerated in the paper, e.g. lack of industrial development, infrastructure, educational development and health facilities, insufficient food supplies, and burden imposed by external public debt, had already been reflected in a country's national income. To take them again into consideration would be tantamount to double subtraction. Others considered it unwise to involve the Committee in determining norms, such as an acceptable minimum or maximum level for a given indicator, or in passing judgement on government policies.

44. Some members took the view that additional deductions for capital formation should not be limited only to construction of infrastructural works in developing countries. Developed industrial countries have been required to invest heavily in the maintenance and replacement of existing infrastructures as well. Those members felt that the low per capita income allowance formula had provided adequate deductions from the national income of developing countries.

45. Several members were particularly interested in studying in more detail the adjustments for inflation and changes in exchange rates and their effects on national income estimates. Others were not in favour of introducing an adjustment to correct inflation as that would tend to create a bias against other members. One member strongly objected to the so-called "technical approach" in correcting inflated incomes.

46. Considering the limited time available at the current session, and the important work on the review of the scale of assessments to which much time was devoted, the Committee was compelled to defer its study on methodology until 1983.

VI. ASSESSMENT OF NEW MEMBER STATES FOR 1981 AND 1982

47. According to rule 160 of the rules of procedure of the General Assembly, the Committee is called upon to advise the Assembly on assessments to be fixed for new Members. Regulation 5.8 of the Financial Regulations of the United Nations provides that "new Members shall be required to make a contribution for the year in which they become Members and to provide their proportion of the total advances to the Working Capital Fund at rates to be determined by the General Assembly".

48. During the course of the thirty-sixth session of the General Assembly in 1981, three States were admitted to membership in the Organization. The new Member States, their dates of admission and the related Assembly resolutions are shown below:

<u>Member State</u>	<u>Date of admission in 1981</u>	<u>General Assembly resolution</u>
Vanuatu	15 September	36/1
Belize	25 September	36/3
Antigua and Barbuda	11 November	36/26

49. Under the terms of General Assembly resolution 69 (1) of 14 December 1946, new Members are required to contribute to the annual budget of the year in which they are first admitted at least 33 1/3 per cent of their percentage of assessment determined for the following year, applied to the budget for the year of admission. However, by subsequent decisions of the Assembly, exceptions have been made to the 33 1/3 per cent rule, the prescribed minimum having been reduced to one ninth for almost all new States admitted to membership in the Organization since 1955.

50. The United Nations scale of assessments for the years 1980, 1981 and 1982, as adopted by the General Assembly in resolution 34/6 of 25 October 1979, was based on national income and related data for the years 1971-1977. On the same basis, the Committee recommends that the three States admitted to membership in the Organization in 1981 should be assessed for 1981 and 1982 as follows:

	<u>Percentage contribution</u>	
	<u>for 1981</u>	<u>for 1982</u>
Vanuatu)		
Belize)	one ninth	0.01
Antigua and Barbuda)	of 0.01	

51. The Committee further recommends that for 1981 and 1982 the contributions of the new Members should be applied to the same basis of assessment as for other Member States, except that in the case of appropriations or apportionments approved by the General Assembly under its resolutions 35/45 A of 1 December 1980 and 36/66 A of 30 November 1981 for the financing of the United Nations Disengagement Observer Force, as well as under its resolutions 35/115 A of 10 December 1980 and 36/138 A of 16 December 1981 for the financing of the United Nations Interim Force in Lebanon, the contributions of the three new Member States (in accordance with the group to which they may be assigned by the Assembly) should be calculated in proportion to the calendar year.

VII. ASSESSMENT OF NON-MEMBER STATES

52. In reviewing the rates of assessment at which non-member States should be called upon to contribute towards the 1983, 1984 and 1985 expenses of the United Nations activities in which they participate, the Committee followed the same basic principles as were applied by the Committee in the assessment of Members.

53. The Committee's recommendations as to the percentage rates at which non-member States shall be called upon to contribute towards the 1983, 1984 and 1985 expenses of the activities in which they participate are as follows:

<u>Non-member State</u>	<u>Per cent</u>
Democratic People's Republic of Korea	0.05
Holy See	0.01
Liechtenstein	0.01
Monaco	0.01
Nauru	0.01
Republic of Korea	0.21
San Marino	0.01
Switzerland	1.10
Tonga	0.01

54. The related United Nations activities towards which expenses the participating non-member States shall be required to contribute for 1983, 1984 and 1985 on the basis of the rates recommended in the preceding paragraph are listed below:

(a) International Court of Justice

Liechtenstein
San Marino
Switzerland

(b) International drug control

Holy See
Liechtenstein
Monaco
Republic of Korea
Switzerland
Tonga

(c) Economic and Social Commission for Asia and the Pacific

Republic of Korea

(d) Economic Commission for Europe

Switzerland

(e) United Nations Conference on Trade and Development

Democratic People's Republic of Korea
Holy See
Liechtenstein
Monaco
Republic of Korea
San Marino
Switzerland
Tonga

(f) United Nations Industrial Development Organization

Liechtenstein
Monaco
Republic of Korea
Switzerland

(g) United Nations Environment Programme

Switzerland

(h) Transnational corporations

Switzerland

55. In accordance with the procedure established by the General Assembly, the rates of assessment for non-member States are subject to consultation with the Governments concerned.

VIII. OTHER MATTERS CONSIDERED BY THE COMMITTEE

A. Collection of contributions

56. The Committee took note of the report of the Secretary-General which indicated that, at the conclusion of its session, two Member States, the Central African Republic and South Africa, were in arrears in the payment of their assessed contributions to the expenses of the United Nations under the terms of Article 19 of the Charter.

57. With respect to the computation of "arrears" given in the report of the Secretary-General, note was taken of the inclusion of assessments for the regular budget as well as for the financing of the United Nations Emergency Force (1973), the United Nations Disengagement Observer Force and the United Nations Interim Force in Lebanon. Some members of the Committee wished to place on record their view that peace-keeping operations were not relevant to arrears in the context of Article 19. Other members were of the opinion that it was not within the Committee's competence to judge the legal and judicial aspects of the matter.

58. In regard to the collection of contributions, the Committee reaffirmed its previous decision to authorize its Chairman to issue an addendum to the present report, should it be necessary.

B. Payment of contributions in currencies other than United States dollars

59. Under the provisions of paragraph 3 of resolution 34/6 A, the General Assembly authorized the Secretary-General to accept, at his discretion and after consultation with the Chairman of the Committee, a portion of the contributions of Member States for the calendar years 1980, 1981 and 1982 in currencies other than United States dollars.

60. At its current session, the Committee considered a report of the Secretary-General on the arrangements made for payments by Member States of their 1981 contributions in currencies other than United States dollars. The Committee noted that seven Member States would avail themselves of the opportunity of paying the equivalent of \$US 5.8 million in 6 of the 20 non-United States dollar currencies acceptable to the Organization. In accordance with the recommendation of the Fifth Committee, the Committee also noted that the Secretary-General had continued to give absolute priority to each Member for payment in its own currency.

61. The Committee recommends that the Secretary-General should continue to be authorized to make similar arrangements for the year 1983.

C. Request for information from specialized agencies and other organizations

62. Under the terms of General Assembly resolution 311 B (IV) of 24 November 1949, the Committee on Contributions was authorized to recommend or advise on the scale of contributions for a specialized agency if requested by that agency to do so.

63. In considering the request for advice from the World Meteorological Organization, the Committee decided on the basis of statistical information provided by the United Nations Statistical Office that the theoretical rates of assessment for Tuvalu should be 0.01 and the Sultanate of Brunei 0.03 per cent and authorized its Secretary to convey the decision to the agency concerned.

D. Date of the next session

64. In view of the work still pending on guidelines and methodology which the Committee will have to undertake at the next session in response to paragraphs 2 and 3 of General Assembly resolution 36/231 A and considering its extremely complex nature, the Committee decided to hold its forty-third session in New York from 3 May to 20 May 1983.

IX. RECOMMENDATION OF THE COMMITTEE

65. The Committee on Contributions recommends to the General Assembly the adoption of the following draft resolution:

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

The General Assembly,

Resolves that:

1. The scale of assessments for the contributions of Member States to the United Nations budget for the financial years 1983, 1984 and 1985 shall be as follows:

<u>Member State</u>	<u>Per cent</u>
Afghanistan	0.01
Albania	0.01
Algeria	0.15
Angola	0.01
Antigua and Barbuda	0.01
Argentina	0.70
Australia	1.53
Austria	0.75
Bahamas	0.01
Bahrain	0.02
Bangladesh	0.03
Barbados	0.01
Belgium	1.28
Belize	0.01
Benin	0.01
Bhutan	0.01
Bolivia	0.01
Botswana	0.01
Brazil	1.47
Bulgaria	0.18
Burma	0.01
Burundi	0.01
Byelorussian Soviet Socialist Republic	0.36
Canada	3.01
Cape Verde	0.01
Central African Republic	0.01
Chad	0.01
Chile	0.08
China	0.81
Colombia	0.11
Comoros	0.01
Congo	0.01
Costa Rica	0.02
Cuba	0.09
Cyprus	0.01
Czechoslovakia	0.74

<u>Member State</u>	<u>Per cent</u>
Democratic Kampuchea	0.01
Democratic Yemen	0.01
Denmark	0.75
Djibouti	0.01
Dominica	0.01
Dominican Republic	0.03
Ecuador	0.03
Egypt	0.08
El Salvador	0.01
Equatorial Guinea	0.01
Ethiopia	0.01
Fiji	0.01
Finland	0.48
France	6.51
Gabon	0.03
Gambia	0.01
German Democratic Republic	1.39
Germany, Federal Republic of	8.54
Ghana	0.02
Greece	0.40
Grenada	0.01
Guatemala	0.02
Guinea	0.01
Guinea-Bissau	0.01
Guyana	0.01
Haiti	0.01
Honduras	0.01
Hungary	0.20
Iceland	0.03
India	0.32
Indonesia	0.13
Iran	0.58
Iraq	0.15
Ireland	0.18
Israel	0.23
Italy	3.75
Ivory Coast	0.03
Jamaica	0.02
Japan	10.33
Jordan	0.01
Kenya	0.01
Kuwait	0.28
Lao People's Democratic Republic	0.01
Lebanon	0.02
Lesotho	0.01
Liberia	0.01
Libyan Arab Jamahiriya	0.28
Luxembourg	0.06
Madagascar	0.01
Malawi	0.01
Malaysia	0.09
Maldives	0.01

<u>Member State</u>	<u>Per cent</u>
Mali	0.01
Malta	0.01
Mauritania	0.01
Mauritius	0.01
Mexico	0.97
Mongolia	0.01
Morocco	0.06
Mozambique	0.01
Nepal	0.01
Netherlands	1.78
New Zealand	0.26
Nicaragua	0.01
Niger	0.01
Nigeria	0.22
Norway	0.51
Oman	0.02
Pakistan	0.06
Panama	0.02
Papua New Guinea	0.01
Paraguay	0.01
Peru	0.09
Philippines	0.09
Poland	0.62
Portugal	0.18
Qatar	0.04
Romania	0.19
Rwanda	0.01
Saint Lucia	0.01
Saint Vincent and the Grenadines	0.01
Samoa	0.01
Sao Tome and Principe	0.01
Saudi Arabia	0.91
Senegal	0.01
Seychelles	0.01
Sierra Leone	0.01
Singapore	0.10
Solomon Islands	0.01
Somalia	0.01
South Africa	0.36
Spain	1.95
Sri Lanka	0.01
Sudan	0.01
Suriname	0.01
Swaziland	0.01
Sweden	1.32
Syrian Arab Republic	0.04
Thailand	0.08
Togo	0.01
Trinidad and Tobago	0.04
Tunisia	0.03
Turkey	0.33
Uganda	0.01

<u>Member State</u>	<u>Per cent</u>
Ukrainian Soviet Socialist Republic	1.32
Union of Soviet Socialist Republics	10.34
United Arab Emirates	0.19
United Kingdom of Great Britain and Northern Ireland	4.67
United Republic of Cameroon	0.02
United Republic of Tanzania	0.01
United States of America	25.00
Upper Volta	0.01
Uruguay	0.05
Vanuatu	0.01
Venezuela	0.58
Viet Nam	0.02
Yemen	0.01
Yugoslavia	0.48
Zaire	0.01
Zambia	0.01
Zimbabwe	0.02
	<hr/>
GRAND TOTAL	<u>100.00</u>

2. In accordance with rule 160 of the rules of procedure of the General Assembly, the scale of assessments given in paragraph 1 above shall be reviewed by the Committee on Contributions in 1985, when a report shall be submitted to the Assembly for consideration at its fortieth session;

3. Notwithstanding the terms of regulation 5.5 of the Financial Regulations of the United Nations, the Secretary-General shall be empowered to accept, at his discretion and after consultation with the Chairman of the Committee on Contributions, a portion of the contributions of Member States for the calendar years 1983, 1984 and 1985 in currencies other than United States dollars;

4. For the year 1981, Vanuatu, Belize and Antigua and Barbuda, which became Members of the United Nations on 15 September, 25 September and 11 November 1981, respectively, shall contribute amounts equal to one ninth of 0.01 per cent;

5. For the year 1982, Vanuatu, Belize and Antigua and Barbuda shall contribute amounts equal to 0.01 per cent;

6. The contributions of the three new Member States for 1981 and 1982 shall be applied to the same basis of assessment as for other Member States, except that in the case of appropriations approved under General Assembly resolutions 35/45 A of 1 December 1980 and 36/66 A of 30 November 1981 for the financing of the United Nations Emergency Force and the United Nations Disengagement Observer Force and Assembly resolutions 35/115 A of 10 December 1980 and 36/138 A of 16 December 1981 for the financing of the United Nations Interim Force in Lebanon, the contributions of those States, in accordance with the group of contributors to which they may be assigned by the Assembly, shall be calculated in proportion to the calendar year;

7. In accordance with rule 160 of the rules of procedure of the General Assembly, States which are not Members of the United Nations but which participate in certain of its activities shall be called upon to contribute towards the 1983, 1984 and 1985 expenses of such activities on the basis of the following rates:

<u>Non-member State</u>	<u>Per cent</u>
Democratic People's Republic of Korea	0.05
Holy See	0.01
Liechtenstein	0.01
Monaco	0.01
Nauru	0.01
Republic of Korea	0.21
San Marino	0.01
Switzerland	1.10
Tonga	0.01

the following countries being called upon to contribute:

(a) To the International Court of Justice:

Liechtenstein,
San Marino,
Switzerland;

(b) To international drug controls:

Holy See,
Liechtenstein,
Monaco,
Republic of Korea,
Switzerland,
Tonga;

(c) To the Economic and Social Commission for Asia and the Pacific:

Republic of Korea;

(d) To the Economic Commission for Europe:

Switzerland;

(e) To the United Nations Conference on Trade and Development:

Democratic People's Republic of Korea,
Holy See,
Liechtenstein,
Monaco,
Republic of Korea,
San Marino,
Switzerland,
Tonga;

(f) To the United Nations Industrial Development Organizations:

Holy See,
Liechtenstein,
Monaco,
Republic of Korea,
Switzerland;

(g) To the United Nations Environment Programme:

Switzerland.

X. SEPARATE OPINIONS

A. Mr. Mohammed Sadiq Al-Mahdi

66. Mr. Al-Mahdi made the following reservations for not accepting the proposed scale of assessments:

[Original: English]

"1. Data used in the computation of the machine scale

"National income was used as if it was the sole determinant of real capacity to pay. This cannot be the case since an adjustment is required, through the application of economic and social indicators, to take into account such factors as accumulated national wealth, the state of economic development, availability of infrastructure ... and so on. Moreover, national income data for those developing countries dependent on the export earnings generated from the exploitation of exhaustible natural resources need to be adjusted. This is especially true in the case of developing oil-exporting countries, where receipts from the sale of their wasting asset cannot all be reckoned to income.

"National income data should have been fully adjusted to take into account domestic inflation not fully covered by the variations of exchange rates.

"National income in national currency and exchange-rate data provided by certain countries yielding substantial lower machine scales were accepted by the Committee at face value without scrutiny. Such data should have, at least, not been used in the computation of national income in United States dollars for the years covering the previous scale, i.e., 1971-1977. Certain other countries unduly benefited from applying calendar year data retroactively."

"2. The suggested scale of assessments

"The suggested scale suffers from the following serious defects:

(a) It was not supported by any sound justification. The so-called "mitigating process", for example, which was used for establishing the suggested scale did not follow any system. It was done through the bargaining process rather than a defined system accepted to all members of the Committee. It ignored previous resolutions on the subject-matter and especially General Assembly resolution 36/231 A, which specified the need to prevent extreme and excessive variations of individual rates of assessment between two successive scales. An increase in the rates of assessment of Nigeria and the United Arab Emirates, for example, by 38 per cent and 90 per cent, respectively, cannot but be considered excessive and extreme.

(b) Conditions or circumstances which adversely affect the capacity to pay, the particular situation of Member States whose earnings depend heavily on one or a few products and the ability to secure foreign currency, as

specified in paragraph 1 (c), (d) and (e) of the above-mentioned resolution, were not, in most cases, taken into account in the measurement of the capacity of Member States to pay, or inadequately taken into account in some few cases.

(c) Contrary to both the wording and spirit of resolution 36/231 A, the share of developing countries increased in the suggested scale. In particular, the majority of developing oil-exporting countries were not assessed fairly. This was not in harmony with paragraph 4(c) of the said resolution, which specified that efforts should be made to limit the increase of individual rates of assessments to a reasonable level, and that special measures should be taken in favour of countries whose rates of assessments had already been increased at the previous review of the scale of assessments. Therefore, in the absence of an agreed formula to be used for the purpose of limiting excessive or extreme variations between two successive scales, I would recommend the adoption of a formula that would limit the percentage change (upward and downward) between two successive scales to at most 10 per cent if the present official scale is 0.01-0.99 and 5 per cent if the present official scale is 1.00 and above."

B. Mr. Hélio De Burgos-Cabal

[Original: English]

67. Mr. Burgos-Cabal stated that he wished to have the following statement recorded in the report of the Committee:

"Just as other members of the Committee on Contributions have done, I wish to inform Your Excellency that I cannot agree with the decision taken by the Committee to recommend the adoption of a new scale of assessments. I deem this recent decision by the Committee not in conformity with General Assembly's rule 123. For the reasons I expounded at length in the debate on this topic of our agenda, I hold that the scale, as adopted, is non-judicial and illegal. It contravenes the directives contained in General Assembly resolutions and the general juridical principle on non-retroactivity."

C. Mr. Rachid Lahlou

[Original: French]

68. Mr. Lahlou stated that he could not support the decision on the proposed scale of assessments taken at the forty-second session of the Committee on Contributions for the following reasons:

"(1) The Committee failed to comply with the provisions of General Assembly resolution 36/231 A, in particular paragraph 4 and paragraph 4 (c), by approving excessive increases for some developing countries which amount to as much as 90 per cent.

"(2) The Committee failed to use the same criteria in considering special cases, a fact that resulted in accommodations for some countries and the rigid application of rules for others.

"(3) The experts from the industrialized countries displayed no spirit of compromise. The fact that they represent a majority in the Committee creates a problem of scruples."

D. Mr. Leoncio Fernández Maroto

[Original: Spanish]

69. Mr. Fernández Maroto stated that he could not accept and therefore rejected the recommended scale for the following reasons:

"1. The scale resulted in marked divergencies and a total lack of consistency between the assessments applied to some Member States and the trend and real situation of their economies; it therefore failed to comply with the principle of adjusting assessments to the real capacity to pay, established by the General Assembly.

"2. The machine scale on which the recommended scale is based is unacceptable because it failed to take account of inflation. Inflation distorts the national income of a large number of Member States, as expressed in monetary terms, unduly increasing such income and creating a totally false picture of the trend and real situation of their economies. This has a direct, negative effect on the way in which their United Nations assessments are determined.

"3. No equitable way has been found to compare national income statistics, which still represent the only direct technical basis for determining assessments. There are various reasons for this, including the differences between systems of national accounts, the setting and application of exchange rates in terms of United States dollars and the non-convertibility of currencies.

"4. In some cases, the recommended scale embodies excessive increases or reductions of assessments contrary to the provisions of General Assembly resolution 31/95 B of 14 December 1976, subparagraph (c) (iv), and fails to comply fully with the provisions of paragraph 4 (c) of resolution 36/231 A, adopted by the Assembly on 18 December 1981.

"5. Referring to the personal opinion he had expressed in that connexion in 1979, 4/ Mr. Fernández Maroto pointed out that, according to the recommended scale, the combined contribution of the permanent members of the Security Council to the expenses of the United Nations budget would amount to an all-time low of 49.01 per cent."

E. Mr. Katsumi Sezaki

[Original: English]

70. Mr. Sezaki expressed the following opinion:

"1. General Assembly resolution 36/231 A was adopted by 118 votes to 22 on 18 December 1981. Although it was supported by a majority of countries, I should like to point out that the 22 countries which voted against it

contribute more than 70 per cent of the total United Nations budget. This means that the resolution does not reflect the opinion of major contributors. The Committee, as an organ subordinate to the Assembly, had no choice but to accept the mandate contained in the resolution. Had the Committee been an independent organ, while taking note of resolution 36/231, I might have declined to accept paragraph 4 (b). That paragraph, which guided the work of the Committee, raised the upper limit of the low per capita income allowance from \$US 1800 to \$US 2100, and the gradient of relief from 75 per cent to 85 per cent. The scale which was calculated on this revised low per capita income allowance formula benefited a limited number of mid-income countries. This formula should be revised again to ensure that lower per capita income countries, not mid-income countries, benefit from it.

"2. In connexion with paragraph 4 (c), I submitted for the Committee's consideration the formula to limit the increase of individual rates of assessment to a reasonable level (see attachment). Owing to the lack of time, the proposed formula was not examined in depth. In order to ensure equitable and fair assessments, the Committee should concentrate its efforts to avoid excessive variations of assessments between any two scales.

"3. The permanent members of the Security Council are no doubt privileged countries in the United Nations system. However, the assessment rates of those countries have been constantly declining. Although I did not raise this question in the course of the Committee's discussions, it is my view that this matter should be taken up in the General Assembly in order to provide the Committee with definitive guidelines."

Attachment to Mr. Sezaki's statement

	<u>Present</u> <u>(A)</u>	<u>Machine</u> <u>(B)</u>	<u>(B)-(A)</u>	<u>(New scale)</u>	
<u>Above 5.00 (75)</u>					
Union of Soviet Socialist Republics	12.95	12.43	-152	12.20	+ 77
Japan	9.58	10.61	+103	10.33	- 28
Federal Republic of Germany	8.31	8.54	+ 23	8.54	0
France	6.26	6.51	+ 25	6.51	0
			303/4	75	

2.50 - 4.99 (30)

United Kingdom of Great Britain and Northern Ireland	4.46	4.67	+ 21	4.67	0
Canada	3.28	3.00	- 28	3.00	0
Italy	3.45	3.86	+ 41	3.75	- 11

90/3 30

	<u>Present</u> <u>(A)</u>	<u>Machine</u> <u>(B)</u>	<u>(B)-(A)</u>	<u>(New scale)</u>	
<u>1.00 - 2.49 (20)</u>					
Australia	1.83	1.52	- 31	1.63	+ 11
Spain	1.70	2.07	+ 37	1.90	- 7
Netherlands	1.63	1.78	+ 15	1.78	0
Sweden	1.31	1.32	+ 1	1.32	0
Brazil	1.27	1.52	+ 25	1.47	- 5
Poland	1.24	0.61	- 63	0.62	+ 1
Belgium	1.22	1.28	+ 16	1.28	0
			115/6	20	
<u>0.76 - 0.99 (15)</u>					
Czechoslovakia	0.83	0.73	- 10	0.73	0
Argentina	0.78	0.67	- 11	0.67	0
Mexico	0.76	0.47	+ 21	0.91	- 6
			42/3	15	
China A	1.62	0.68	- 94	0.81 (50%)	+13
B	(0.95)	0.68		0.68	0
<u>0.51 - 0.75 (10)</u>					
Denmark	0.74	0.75	+ 1	0.75	0
Austria	0.71	0.75	+ 4	0.75	0
Iran	0.65	0.58	- 7	0.58	0
India	0.60 (0.50)	0.32	- 28	0.40	+ 8
Saudi Arabia	0.58 (0.67)	0.91	+ 33	0.77	- 14
<u>0.25 - 0.50 (5)</u>					
Norway	0.50	0.51	+ 1	0.51	0
Venezuela	0.50	0.58	+ 8	0.55	- 3
South Africa	0.42	0.36	- 6	0.42	+ 6
Yugoslavia	0.42	0.53	+ 11	0.47	- 6
Greece	0.35	0.46	+ 11	0.40	- 6
Hungary	0.33	0.17	- 16	0.17	0
New Zealand	0.27	0.26	- 1	0.26	0
Israel	0.25	0.23	- 2	0.23	0

	<u>Present</u> <u>(A)</u>	<u>Machine</u> <u>(B)</u>	<u>(B)-(A)</u>	<u>(New scale)</u>	
<u>0.05 - 0.24 (3)</u>					
Libyan Arab Jamahiriya	0.23	0.28	+ 5	0.25	- 3
Romania	0.21	0.20	- 1	0.20	0
Kuwait	0.20	0.28	+ 8	0.23	- 5
Bulgaria	0.16	0.18	+ 2	0.18	0
Indonesia	0.16	0.13	- 3	0.13	0
Ireland	0.16	0.18	+ 2	0.18	0
Nigeria	0.16	0.22	+ 6	0.19	- 3
Algeria	0.12	0.15	+ 3	0.15	0
Iraq	0.12	0.19	+ 7	0.15	- 4
Philippines	0.10	0.09	- 1	0.09	0
Thailand	0.10	0.08	- 2	0.08	0
United Arab Emirates	0.10	0.20	+ 10	0.13	- 7
Singapore	0.08	0.10	+ 2	0.10	0
Chile	0.07	0.08	+ 1	0.08	0
Egypt	0.07	0.08	+ 1	0.08	0
Pakistan	0.07	0.08	- 1	0.06	0
Peru	0.06	0.09	+ 3	0.09	0
Luxembourg	0.05	0.06	+ 1	0.06	0
Morocco	0.05	0.06	+ 1	0.06	0
<u>0.01 - 0.04 (1)</u>					
Bangladesh	0.04	0.03	- 1	0.03	0
Ghana	0.03	0.02	- 1	0.02	0
Syrian Arab Republic	0.03	0.05	+ 2	0.04	- 1
Trinidad and Tobago	0.03	0.05	+ 2	0.04	- 1
Viet Nam	0.03	0.02	- 1	0.02	0
Ecuador	0.02	0.03	+ 1	0.03	0
Gabon	0.02	0.03	+ 1	0.03	0
Guatemala	0.02	0.03	+ 1	0.03	0
Sri Lanka	0.02	0.01	- 1	0.01	0
Zambia	0.02	0.01	- 1	0.01	0
Bahrain	0.01	0.02	+ 1	0.02	0
Kenya	0.01	0.02	+ 1	0.02	0
Oman	0.01	0.03	+ 2	0.02	- 1
Sudan	0.01	0.02	+ 1	0.01	- 1
United Republic of Cameroon	0.01	0.02	+ 1	0.02	0
Uganda	0.01	0.02	+ 1	0.01	- 1

Notes

1/ Official Records of the General Assembly, Thirty-sixth Session, Supplement No. 11 (A/36/11), para. 46.

2/ Ibid., Thirty-fifth Session, Supplement No. 11 (A/35/11), para. 85 (b).

3/ For details on variations of China's rate of assessment, see Official Records of the General Assembly, Thirty-fourth Session, Supplement No. 11 (A/34/11), annex IV, and annex V to the present report.

4/ Official Records of the General Assembly, Thirty-fourth Session, Supplement No. 11 (A/34/11), para. 79.

ANNEX I

Legal opinion on the interpretation of paragraph 4 of
General Assembly resolution 36/231 A

[Original: English]

A written summary of the legal advice given by the United Nations Legal Counsel as to whether the Committee must consider itself bound by the four criteria set out in subparagraphs (a) to (d) of paragraph 4 of General Assembly resolution 36/231 A of 18 December 1981 appears below:

"1. The Committee, as a subsidiary organ of the General Assembly (established and assigned functions by rules 158 to 160 of the rules of procedure of the General Assembly, A/520/Rev.13) required to assist the Assembly in carrying out functions assigned to the latter by Articles 17, paragraph 2, and 19 of the Charter, is bound to carry out its tasks in accordance with any directives addressed to it by the Assembly.

"2. Although such directives as the General Assembly has from time to time addressed to the Committee (those preceding the thirty-sixth session being listed in document A/36/11, a/ annex I) have often been formulated by the Assembly on the advice of the Committee, there is no requirement that this be so, and the Assembly is consequently entirely free to promulgate directives without first receiving the comments of the Committee thereon.

"3. The four criteria in question appear to have been intended as temporary (subject to the conditions set out in the introductory sentence of paragraph 4) but binding directives for the Committee. This appears from:

(a) The use of the term "will be observed" ("seront utilisés" in French) indicates that the criteria set out in the following subparagraphs are meant to be binding. While the use of the word "shall" in English ("devront être" in French) would have been even more imperative, the word "will" sufficiently conveys the same meaning and certainly does not suggest any flexibility for the Committee as to whether or not to apply the criteria.

(b) The fact that three of the four subparagraphs in which the criteria are set out use the word "should" ("devrait") does not change the conclusion following from the above subparagraph, since it is the introductory part of paragraph 4 that indicates the extent to which the following criteria are to be binding. While again it might have been preferable to use more imperative expressions in the subparagraphs, experience indicates that General Assembly resolutions are not drafted with such a degree of care and uniformity that is applied, for instance, to the formulation of treaty instruments. However, it should be noted that while subparagraphs (a), (b) and (d) appear to state absolute criteria, subparagraph (c) is, of necessity, formulated more flexibly in terms of "efforts to be made" and "special measures to be taken", so that, even if binding, this subparagraph is certainly not rigid.

(c) The debate on the draft resolution in the Fifth Committee, which is summarized in the report of the latter to the General Assembly (A/36/833, sect. III.A), suggests that the participants therein, who for the most part concentrated on paragraph 4, were interested in influencing their colleagues in the Fifth Committee and the plenary as to the desirability of adopting the criteria rather than seeking to influence the Committee on Contributions as to whether or not to apply these criteria. In other words, it seems to have been assumed by the participants in the Fifth Committee debate that whatever criteria were to be included in paragraph 4 of the resolution would be binding on the Committee on Contributions."

Note

a/ Official Records of the General Assembly, Thirty-sixth Session, Supplement No. 11.

ANNEX II

Revised national and per capita income estimates
in United States dollars as a consequence of the
decision of the Committee on Contributions

	<u>National income</u>		<u>Per capita income</u>	
	<u>Initial estimates</u>	<u>Revised estimates</u>	<u>Initial estimates</u>	<u>Revised estimates</u>
	(Millions of US dollars)		(US dollars)	
Argentina				
1979	99 330	57 295	3 716	2 143
1980	144 265	63 109	5 331	2 332
Australia				
1971	36 905	34 598	2 852	2 674
1972	43 395	40 654	3 292	3 085
1973	61 403	55 415	4 589	4 142
1974	75 340	68 160	5 540	5 012
1975	81 142	74 773	5 893	5 430
1976	88 811	82 156	6 380	5 902
1977	88 407	84 901	6 283	6 034
1978	100 280	94 935	7 037	6 662
1979	111 301	104 304	7 718	7 233
1980	128 812	119 524	8 811	8 175
Ghana				
1976	5 304	2 958	514	287
1977	9 216	3 230	867	304
1978	13 337	3 816	1 217	348
1979	10 472	4 247	926	376
1980	14 998	4 674	1 310	408
Hungary				
1976	21 612	10 640	2 039	1 004
1977	23 375	11 887	2 195	1 116
1978	27 134	13 852	2 537	1 297
1979	29 196	15 967	2 727	1 492
1980	27 356	18 295	2 674	1 708
Iran				
1971	10 388	9 794	351	331
1972	13 401	12 595	441	414
1973	21 623	19 680	692	630
1974	38 660	33 757	1 190	1 039
1975	47 959	46 491	1 437	1 393
1976	59 433	55 493	1 766	1 649
1977	70 984	68 329	2 053	1 977
1978	67 830	69 816	1 911	1 967

	<u>National income</u>		<u>Per capita income</u>	
	<u>Initial estimates</u>	<u>Revised estimates</u>	<u>Initial estimates</u>	<u>Revised estimates</u>
	(Millions of US dollars)		(US dollars)	
Iran (continued)				
1979	79 289	74 808	2 145	2 023
1980	84 865	84 445	2 266	2 255
Iraq				
1979	33 563	29 274	2 628	2 292
1980	42 288	38 227	3 236	2 925
Nigeria				
1978	49 203	43 146	681	597
1979	61 262	53 721	821	720
1980	85 130	74 651	1 104	968
Poland				
1972	47 781	31 777	1 445	961
1973	58 416	35 666	1 751	1 069
1974	67 048	40 229	1 990	1 194
1975	74 111	44 467	2 178	1 307
Qatar				
1977	1 790	2 385	8 950	11 925
1978	1 986	2 641	9 457	12 576
1979	2 911	3 270	12 657	14 217
1980	3 288	5 216	13 700	21 733

ANNEX III

Variants of machine scales

Table 1. Variants of machine scales on the basis of 1-, 3-, 5-, 7-, 9- and 12-year averages and a revised low per capita income allowance formula of \$2,100/85 per cent

	Present Official Scale	Machine Scale 1980	Machine Scale 1978-1980	Machine Scale 1976-1980	Machine Scale 1974-1980	Machine Scale 1972-1980	Machine Scale 1969-1980
Afghanistan	0.01	0.0100	0.0100	0.0100	0.0100	0.0100	0.0100
Albania	.01	.0106	.0110	.0117	.0120	.0120	.0116
Algeria	.12	.3240	.2568	.2144	.1885	.1639	.1385
Angola	.01	.0124	.0106	.0112	.0129	.0137	.0137
Antigua and Barbuda	.00	.0100	.0100	.0100	.0100	.0100	.0100
Argentina	.78	.7028	.7706	.8269	.7304	.6827	.6291
Australia	1.83	1.3311	1.3537	1.4358	1.4956	1.5126	1.5253
Austria	.71	.7526	.7601	.7589	.7586	.7544	.7466
Bahamas	.01	.0109	.0115	.0123	.0126	.0129	.0136
Bahrain	.01	.0260	.0261	.0258	.0245	.0228	.0216
Bangladesh	.04	.0233	.0221	.0216	.0256	.0261	.0273
Barbados	.0	.0100	.0100	.0100	.0100	.0100	.0100
Belgium	1.22	1.2031	1.2635	1.2779	1.2818	1.2797	1.2754
Belize	.00	.0100	.0100	.0100	.0100	.0100	.0100
Benin	.01	.0100	.0100	.0100	.0100	.0100	.0100
Bhutan	.01	.0100	.0100	.0100	.0100	.0100	.0100
Bolivia	.01	.0250	.0215	.0198	.0183	.0162	.0148
Botswana	.01	.0100	.0100	.0100	.0100	.0100	.0100
Brazil	1.27	2.0628	2.0765	1.9962	1.8110	1.6034	1.3850
Bulgaria	.16	.2439	.2620	.2753	.2113	.1850	.1611
Burma	.01	.0110	.0109	.0112	.0115	.0114	.0117

Table 1 (continued)

	Present Official Scale	Machine Scale 1980	Machine Scale 1978-1980	Machine Scale 1976-1980	Machine Scale 1974-1980	Machine Scale 1972-1980	Machine Scale 1969-1980
Burundi	.01	.0100	.0100	.0100	.0100	.0100	.0100
Canada	3.28	2.4350	2.5230	2.7706	2.8905	2.9595	3.0528
Cape Verde	0.01	0.0100	0.0100	0.0100	0.0100	0.0100	0.0100
Central African Republic	.01	.0100	.0100	.0100	.0100	.0100	.0100
Chad	.01	.0100	.0100	.0100	.0100	.0100	.0100
Chile	.07	.2696	.1622	.1174	.0882	.0812	.0830
China	1.62	.8333	.7654	.7013	.6859	.6804	.6717
Colombia	.11	.1815	.1557	.1366	.1219	.1117	.1023
Comoros	.01	.0100	.0100	.0100	.0100	.0100	.0100
Congo	.01	.0100	.0100	.0100	.0100	.0100	.0100
Costa Rica	.02	.0411	.0360	.0326	.0281	.0255	.0226
Cuba	.11	.1131	.1167	.1130	.1137	.1095	.0992
Cyprus	.01	.0218	.0207	.0195	.0150	.0148	.0135
Czechoslovakia	.83	.5391	.5786	.6257	.6742	.7149	.7666
Democratic Kampuchea	.01	.0100	.0100	.0100	.0100	.0100	.0100
Democratic Yemen	.01	.0100	.0100	.0100	.0100	.0100	.0100
Denmark	.74	.6520	.7146	.7335	.7407	.7468	.7503
Djibouti	.01	.0100	.0100	.0100	.0100	.0100	.0100
Dominica	.01	.0100	.0100	.0100	.0100	.0100	.0100
Dominican Republic	.03	.0355	.0303	.0301	.0285	.0263	.0241
Ecuador	.02	.0502	.0424	.0372	.0339	.0301	.0270
Egypt	.07	.0665	.0864	.0933	.0860	.0802	.0753
El Salvador	.01	.0139	.0155	.0154	.0139	.0129	.0122
Equatorial Guinea	0.01	0.0100	0.0100	0.0100	0.0100	0.0100	0.0100

Table 1 (continued)

	Present Official Scale	Machine Scale 1980	Machine Scale 1978-1980	Machine Scale 1976-1980	Machine Scale 1974-1980	Machine Scale 1972-1980	Machine Scale 1969-1980
Ethiopia	.01	.0100	.0100	.0100	.0100	.0100	.0100
Fiji	.01	.0100	.0100	.0100	.0100	.0100	.0100
Finland	.48	.4728	.4537	.4717	.4839	.4824	.4825
France	6.26	6.4743	6.4359	6.4088	6.4480	6.5024	6.5496
Gabon	.02	.0285	.0274	.0331	.0337	.0313	.0293
Gambia	.01	.0100	.0100	.0100	.0100	.0100	.0100
German Democratic Republic	1.39	1.2851	1.3226	1.3355	1.3640	1.3893	1.4051
Germany, Federal Republic of	8.31	8.0618	8.3695	8.3550	8.4208	8.5161	8.5400
Ghana	.03	.0147	.0144	.0141	.0164	.0163	.0166
Greece	.35	.4248	.4456	.4480	.4511	.4539	.4593
Grenada	.01	.0100	.0100	.0100	.0100	.0100	.0100
Guatemala	.02	.0386	.0362	.0332	.0298	.0271	.0250
Guinea	.01	.0100	.0100	.0100	.0100	.0100	.0100
Guinea-Bissau	.01	.0100	.0100	.0100	.0100	.0100	.0100
Guyana	.01	.0100	.0100	.0100	.0100	.0100	.0100
Haiti	.01	.0100	.0100	.0100	.0100	.0100	.0100
Honduras	.01	.0100	.0100	.0100	.0100	.0100	.0100
Hungary	.33	.1537	.1366	.1249	.1546	.1650	.1648
Iceland	.03	.0267	.0268	.0273	.0275	.0275	.0279
India	.60	.3420	.3195	.3138	.3140	.3148	.3169
Indonesia	.16	.1974	.1654	.1629	.1493	.1325	.1184
Iran	.065	0.9404	0.8472	0.8688	0.7750	0.6375	0.5006
Iraq	.12	.4257	.3830	.3093	.2589	.2099	.1691

Table 1 (continued)

	Present Official Scale	Machine Scale 1980	Machine Scale 1978-1980	Machine Scale 1976-1980	Machine Scale 1974-1980	Machine Scale 1972-1980	Machine Scale 1969-1980
Ireland	.16	.1843	.1816	.1761	.1761	.1784	.1801
Israel	.25	.1928	.1899	.2033	.2173	.2230	.2275
Italy	3.45	3.9646	3.7543	3.6767	3.7322	3.8148	3.9239
Ivory Coast	.03	.0567	.0513	.0455	.0394	.0347	.0307
Jamaica	.02	.0119	.0133	.0186	.0210	.0209	.0201
Japan	9.58	9.9671	10.9867	10.8320	10.6828	10.6742	10.5055
Jordan	.01	.0194	.0162	.0131	.0111	.0100	.0100
Kenya	.01	.0193	.0183	.0169	.0159	.0152	.0146
Kuwait	.20	.3652	.3292	.3171	.3129	.2895	.2728
Lao People's Democratic Republic	.01	.0100	.0100	.0100	.0100	.0100	.0100
Lebanon	.03	.0295	.0256	.0212	.0252	.0257	.0243
Lesotho	.01	.0100	.0100	.0100	.0100	.0100	.0100
Liberia	.01	.0100	.0100	.0100	.0100	.0100	.0100
Libyan Arab Jamahiriya	.23	.3584	.3094	.3075	.2993	.2842	.2707
Luxembourg	.05	.0579	.0596	.0590	.0591	.0585	.0575
Madagascar	.01	.0100	.0100	.0100	.0100	.0100	.0100
Malawi	.01	.0100	.0100	.0100	.0100	.0100	.0100
Malaysia	.09	.1702	.1412	.1225	.1097	.0989	.0858
Maldives	.01	.0100	.0100	.0100	.0100	.0100	.0100
Mali	.01	.0100	.0100	.0100	.0100	.0100	.0100
Malta	.01	.0132	.0121	.0116	.0100	.0100	.0100
Mauritania	0.01	0.0100	0.0100	0.0100	0.0100	0.0100	0.0100
Mauritius	.01	.0100	.0100	.0100	.0100	.0100	.0100

Table 1 (continued)

	Present Official Scale	Machine Scale 1980	Machine Scale 1978-1980	Machine Scale 1976-1980	Machine Scale 1974-1980	Machine Scale 1972-1980	Machine Scale 1969-1980
Mexico	.76	1.9026	1.3203	1.1413	1.0981	1.0074	.9115
Mongolia	.01	.0145	.0143	.0135	.0117	.0103	.0100
Morocco	.05	.0797	.0739	.0682	.0642	.0596	.0547
Mozambique	.01	.0100	.0100	.0100	.0100	.0111	.0118
Nepal	.01	.0100	.0100	.0100	.0100	.0100	.0100
Netherlands	1.63	1.6790	1.7733	1.7942	1.7953	1.7894	1.7745
New Zealand	.27	.2286	.2332	.2358	.2486	.2585	.2640
Nicaragua	.01	.0100	.0100	.0113	.0114	.0108	.0103
Niger	.01	.0100	.0100	.0100	.0100	.0100	.0100
Nigeria	.16	.4038	.2966	.2899	.2635	.2304	.1997
Norway	.50	.5251	.5004	.5118	.5160	.5138	.5126
Oman	.01	.0490	.0390	.0384	.0376	.0343	.0242
Pakistan	.07	.0748	.0674	.0642	.0593	.0550	.0579
Panama	.02	.0232	.0206	.0195	.0193	.0185	.0176
Papua New Guinea	.01	.0104	.0100	.0100	.0100	.0100	.0100
Paraguay	.01	.0261	.0195	.0163	.0145	.0129	.0113
Peru	.06	.0917	.0714	.0860	.0900	.0894	.0873
Philippines	.10	.1315	.1155	.1054	.0985	.0897	.0842
Poland	1.24	.5761	.6454	.6611	.6287	.6004	.6187
Portugal	.19	.2536	.2077	.1998	.1959	.1842	.1678
Qatar	.03	.0581	.0473	.0456	.0448	.0407	.0371
Romania	0.21	0.2229	0.2300	0.2219	0.2114	0.2050	0.1979
Rwanda	.01	.0100	.0100	.0100	.0100	.0100	.0100
Saint Lacia	.01	.0100	.0100	.0100	.0100	.0100	.0100

Table 1 (continued)

	Present Official Scale	Machine Scale 1980	Machine Scale 1978-1980	Machine Scale 1976-1980	Machine Scale 1974-1980	Machine Scale 1972-1980	Machine Scale 1969-1980
Saint Vincent and the Grenadines	.01	.0100	.0100	.0100	.0100	.0100	.0100
Samoa	.01	.0100	.0100	.0100	.0100	.0100	.0100
Sao Tome and Principe	.01	.0100	.0100	.0100	.0100	.0100	.0100
Saudi Arabia	.58	1.2349	1.1047	1.0782	1.0222	.9377	.8561
Senegal	.01	.0100	.0100	.0100	.0100	.0100	.0100
Seychelles	.01	.0100	.0100	.0100	.0100	.0100	.0100
Sierra Leone	.01	.0100	.0100	.0100	.0100	.0100	.0100
Singapore	.08	.1020	.1002	.1015	.1044	.1049	.0862
Solomon Islands	.01	.0100	.0100	.0100	.0100	.0100	.0100
Somalia	.01	.0100	.0100	.0100	.0100	.0100	.0100
South Africa	.42	.7199	.4592	.3964	.3905	.3679	.3410
Spain	1.70	2.1100	2.1210	2.0892	2.1005	2.0798	2.0476
Sri Lanka	.02	.0100	.0100	.0108	.0123	.0127	.0133
Sudan	.01	.0239	.0274	.0281	.0260	.0242	.0225
Suriname	.01	.0100	.0104	.0100	.0100	.0100	.0100
Swaziland	.01	.0100	.0100	.0100	.0100	.0100	.0100
Sweden	1.31	1.2166	1.2080	1.2625	1.2941	1.3137	1.3408
Syrian Arab Republic	.03	.0899	.0711	.0639	.0577	.0500	.0437
Thailand	.10	.1246	.1069	.0978	.0908	.0838	.0773
Togo	0.01	0.0100	0.0100	0.100	0.100	0.100	0.100
Trinidad and Tobago	.03	.0589	.0528	.0510	.0501	.0486	.0382
Tunisia	.03	.0519	.0437	.0395	.0371	.0339	.0297
Turkey	.30	.3556	.4359	.4211	.3894	.3453	.3017

Table 1 (continued)

	Present Official Scale	Machine Scale 1980	Machine Scale 1978-1980	Machine Scale 1976-1980	Machine Scale 1974-1980	Machine Scale 1972-1980	Machine Scale 1969-1980
Uganda	.01	.0369	.0394	.0319	.0263	.0230	.0204
Union of Soviet Socialist Republics	12.95	8.6868	9.3517	9.9492	10.5290	11.1686	11.9283
United Arab Emirates	.10	.2966	.2453	.2439	.2335	.2116	.1920
United Kingdom of Great Britain and Northern Ireland	4.46	5.1220	4.6660	4.4918	4.5260	4.6112	4.7605
United Republic of Cameroon	.01	.0395	.0335	.0262	.0223	.0199	.0177
United Republic of Tanzania	.01	.0124	.0128	.0123	.0117	.0112	.0107
United States Of America	25.00	25.0000	25.0000	25.0000	25.0000	25.0000	25.0000
Upper Volta	.01	.0100	.0100	.0100	.0100	.0100	.0100
Uruguay	.04	.0968	.0833	.0637	.0582	.0529	.0499
Vanuatu	.00	.0100	.0100	.0100	.0100	.0100	.0100
Venezuela	.50	.6276	.5881	.5966	.5991	.5826	.5755
Viet Nam	.03	.0100	.0108	.0124	.0134	.0145	.0170
Yemen	.01	.0114	.0104	.0100	.0100	.0100	.0100
Yugoslavia	.42	.7290	.7676	.7636	.6442	.5574	.4753
Zaire	.02	.0100	.0100	.0105	.0111	.0111	.0111
Zambia	.02	.0109	.0100	.0101	.0110	.0115	.0122
Zimbabwe	.02	.0223	.0173	.0166	.0163	.0160	.0155
TOTAL	100.04	100.000%	100.0002	99.9997	100.0001	100.0000	100.0000

Table 2. Variants of machine scales on the basis of 1-, 3-, 5-, 7-, 9- and 12-year averages and the previous low per capital income allowance formula of \$1,800/75 per cent

	Present Official Scale	Machine Scale 1980	Machine Scale 1978-1980	Machine Scale 1976-1980	Machine Scale 1974-1980	Machine Scale 1972-1980	Machine Scale 1969-1980
Afghanistan	0.01	0.0100	0.0100	0.0100	0.0100	0.0100	0.0100
Albania	.01	.0130	.0135	.0145	.0149	.0149	.0147
Algeria	.12	.3860	.2953	.2502	.2222	.1959	.1684
Angola	.01	.0161	.0141	.0149	.0171	.0182	.0184
Antigua and Barbuda	.00	.0100	.0100	.0100	.0100	.0100	.0100
Argentina	.78	.6843	.7456	.8006	.8461	.8615	.7225
Australia	1.83	1.2960	1.3097	1.3902	1.4433	1.4589	1.4755
Austria	.71	.7328	.7354	.7348	.7321	.7276	.7222
Bahamas	.01	.0106	.0111	.0119	.0121	.0124	.0131
Bahrain	.01	.0254	.0252	.0250	.0237	.0220	.0209
Bangladesh	.04	.0349	.0334	.0329	.0389	.0398	.0419
Barbados	.01	.0100	.0100	.0100	.0100	.0100	.0100
Belgium	1.22	1.1714	1.2224	1.2374	1.2370	1.2343	1.2338
Belize	.00	.0100	.0100	.0100	.0100	.0100	.0100
Benin	.01	.0100	.0100	.0100	.0100	.0100	.0100
Bhutan	.01	.0100	.0100	.0100	.0100	.0100	.0100
Bolivia	.01	.0305	.0266	.0248	.0232	.0209	.0193
Botswana	.01	.0100	.0100	.0100	.0100	.0100	.0100
Brazil	1.27	2.4818	2.3660	2.2912	2.0954	1.8742	1.6406
Bulgaria	.16	.2375	.2535	.2666	.2627	.2123	.1874
Burma	.01	.0163	.0164	.0169	.0174	.0173	.0178

Table 2 (continued)

	Present Official Scale	Machine Scale 1980	Machine Scale 1978-1980	Machine Scale 1976-1980	Machine Scale 1974-1980	Machine Scale 1972-1980	Machine Scale 1969-1980
Burundi	.01	.0100	.0100	.0100	.0100	.0100	.0100
Canada	3.28	2.3709	2.4410	2.6826	2.7894	2.8544	2.9532
Cape Verde	0.01	0.0100	0.0100	0.0100	0.0100	0.0100	0.0100
Central African Republic	.01	.0100	.0100	.0100	.0100	.0100	.0100
Chad	.01	.0100	.0100	.0100	.0100	.0100	.0100
Chile	.07	.2625	.1864	.1377	.1058	.0984	.1012
China	1.62	1.1502	1.0705	.9952	.9858	.9827	.9811
Colombia	.11	.2157	.1880	.1674	.1512	.1402	.1303
Comoros	.01	.0100	.0100	.0100	.0100	.0100	.0100
Congo	.01	.0100	.0100	.0100	.0100	.0100	.0100
Costa Rica	.02	.0474	.0411	.0376	.0328	.0300	.0270
Cuba	.11	.1306	.1353	.1322	.1336	.1297	.1100
Cyprus	.01	.0212	.0200	.0189	.0185	.0169	.0156
Czechoslovakia	.83	.5249	.5598	.6059	.6506	.6895	.7416
Democratic Kampuchea	.01	.0100	.0100	.0100	.0100	.0100	.0100
Democratic Yemen	.01	.0100	.0100	.0100	.0100	.0100	.0100
Denmark	.74	.6348	.6913	.7102	.7148	.7203	.7258
Djibouti	.01	.0100	.0100	.0100	.0100	.0100	.0100
Dominica	.01	.0100	.0100	.0100	.0100	.0100	.0100
Dominican Republic	.03	.0423	.0367	.0366	.0349	.0327	.0303
Ecuador	.02	.0600	.0516	.0459	.0423	.0380	.0347
Egypt	.07	.0874	.1119	.1211	.1129	.1067	.1016
El Salvador	.01	.0174	.0193	.0194	.0177	.0167	.0160
Equatorial Guinea	0.01	0.0100	0.0100	0.0100	0.0100	0.0100	0.0100

Table 2 (continued)

	Present Official Scale	Machine Scale 1980	Machine Scale 1978-1980	Machine Scale 1976-1980	Machine Scale 1974-1980	Machine Scale 1972-1980	Machine Scale 1969-1980
Ethiopia	.01	.0121	.0126	.0133	.0135	.0139	.0144
Fiji	.01	.0105	.0100	.0100	.0100	.0100	.0100
Finland	.48	.4603	.4390	.4567	.4670	.4653	.4667
France	6.26	6.3038	6.2267	6.2053	6.2223	6.2715	6.3359
Gabon	.02	.0278	.0265	.0321	.0325	.0302	.0284
Gambia	.01	.0100	.0100	.0100	.0100	.0100	.0100
German Democratic Republic	1.39	1.2513	1.2797	1.2931	1.3162	1.3400	1.3593
Germany, Federal Republic of	8.31	7.8495	8.0975	8.0898	8.1260	8.2137	8.2615
Ghana	.03	.0196	.0195	.0192	.0222	.0222	.0227
Greece	.35	.4136	.4311	.4338	.4353	.4378	.4443
Grenada	.01	.0100	.0100	.0100	.0100	.0100	.0100
Guatemala	.02	.0466	.0440	.0410	.0372	.0342	.0320
Guinea	.01	.0100	.0100	.0100	.0100	.0100	.0100
Guinea-Bissau	.01	.0100	.0100	.0100	.0100	.0100	.0100
Guyana	.01	.0100	.0100	.0100	.0100	.0100	.0100
Haiti	.01	.0100	.0100	.0100	.0100	.0100	.0100
Honduras	.01	.0115	.0105	.0100	.0100	.0100	.0100
Hungary	.33	.1757	.1580	.1461	.1798	.1922	.1936
Iceland	.03	.0260	.0260	.0265	.0265	.0265	.0261
India	.60	.4902	.4627	.4589	.4626	.4666	.4742
Indonesia	.16	.2623	.2247	.2238	.2083	.1876	.1704
Iran	0.65	0.9156	.9412	1.0099	0.8827	0.7354	0.5892
Iraq	.12	.4145	.3705	.3555	.2955	.2427	.1986

Table 2 (continued)

	Present Official Scale	Machine Scale 1980	Machine Scale 1978-1980	Machine Scale 1976-1980	Machine Scale 1974-1980	Machine Scale 1972-1980	Machine Scale 1969-1980
Ireland	.16	.1795	.1757	.1705	.1700	.1721	.1742
Israel	.25	.1877	.1837	.1968	.2097	.2151	.2201
Italy	3.45	3.8602	3.6322	3.5599	3.6016	3.6793	3.7959
Ivory Coast	.03	.0672	.0616	.0553	.0486	.0434	.0389
Jamaica	.02	.0143	.0160	.0221	.0249	.0249	.0242
Japan	9.58	9.7046	10.6297	10.4881	10.3089	10.2952	10.1629
Jordan	.01	.0227	.0192	.0159	.0136	.0124	.0114
Kenya	.01	.0258	.0248	.0233	.0221	.0213	.0207
Kuwait	.20	.3556	.3185	.3070	.3019	.2792	.2639
Lao People's Democratic Republic	.01	.0100	.0100	.0100	.0100	.0100	.0100
Lebanon	.03	.0341	.0301	.0253	.0301	.0309	.0296
Lesotho	.01	.0100	.0100	.0100	.0100	.0100	.0100
Liberia	.01	.0100	.0100	.0100	.0100	.0100	.0100
Libyan Arab Jamahiriya	.23	.3490	.2993	.2978	.2889	.2741	.2619
Luxembourg	.05	.0564	.0577	.0571	.0570	.0564	.0536
Madagascar	.01	.0117	.0105	.0101	.0103	.0101	.0100
Malawi	.01	.0100	.0100	.0100	.0100	.0100	.0100
Malaysia	.09	.1958	.1648	.1448	.1312	.1196	.1053
Maldives	.01	.0100	.0100	.0100	.0100	.0100	.0100
Mali	.01	.0100	.0100	.0100	.0100	.0100	.0100
Malta	.01	.0129	.0117	.0113	.0109	.0108	.0100
Mauritania	0.01	0.0100	0.0100	0.0100	0.0100	0.0100	0.0100
Mauritius	.01	.0100	.0100	.0100	.0100	.0100	.0100

Table 2 (continued)

	Present Official Scale	Machine Scale 1980	Machine Scale 1978-1980	Machine Scale 1976-1980	Machine Scale 1974-1980	Machine Scale 1972-1980	Machine Scale 1969-1980
Mexico	.76	1.8524	1.5963	1.3095	1.2665	1.1704	1.0718
Mongolia	.01	.0169	.0168	.0160	.0141	.0126	.0116
Morocco	.05	.0978	.0918	.0858	.0815	.0766	.0713
Mozambique	.01	.0100	.0100	.0109	.0135	.0155	.0165
Nepal	.01	.0100	.0100	.0100	.0100	.0100	.0100
Netherlands	1.63	1.6347	1.7156	1.7372	1.7324	1.7259	1.7165
New Zealand	.27	.2225	.2256	.2283	.2399	.2493	.2554
Nicaragua	.01	.0119	.0115	.0139	.0141	.0135	.0131
Niger	.01	.0104	.0100	.0100	.0100	.0100	.0100
Nigeria	.16	.4876	.3669	.3623	.3332	.2958	.2614
Norway	.50	.5113	.4842	.4955	.4979	.4956	.4959
Oman	.01	.0477	.0378	.0372	.0363	.0330	.0307
Pakistan	.07	.1025	.0937	.0903	.0843	.0791	.0840
Panama	.02	.0267	.0239	.0229	.0228	.0220	.0210
Papua New Guinea	.01	.0129	.0123	.0116	.0113	.0111	.0105
Paraguay	.01	.0307	.0234	.0199	.0180	.0161	.0145
Peru	.06	.1106	.0881	.0986	.1106	.1106	.1090
Philippines	.10	.1655	.1478	.1370	.1292	.1196	.1138
Poland	1.24	.7040	.7944	.7550	.7232	.6959	.7206
Portugal	.19	.2469	.2395	.2524	.2243	.2126	.1955
Qatar	.03	.0566	.0457	.0442	.0433	.0393	.0359
Romania	0.21	0.2590	0.2687	0.2617	0.2510	0.2456	0.2384
Rwanda	.01	.0100	.0100	.0100	.0100	.0100	.0100
St. Lucia	.01	.0100	.0100	.0100	.0100	.0100	.0100

Table 2 (continued)

	Present Official Scale	Machine Scale 1980	Machine Scale 1978-1980	Machine Scale 1976-1980	Machine Scale 1974-1980	Machine Scale 1972-1980	Machine Scale 1969-1980
St. Vincent and the Grenadines	.01	.0100	.0100	.0100	.0100	.0100	.0100
Samoa	.01	.0100	.0100	.0100	.0100	.0100	.0100
Sao Tome and Principe	.01	.0100	.0100	.0100	.0100	.0100	.0100
Saudi Arabia	.58	1.2023	1.0688	1.0440	.9865	.9044	.8282
Senegal	.01	.0131	.0126	.0125	.0123	.0120	.0116
Seychelles	.01	.0100	.0100	.0100	.0100	.0100	.0100
Sierra Leone	.01	.0100	.0100	.0100	.0100	.0100	.0100
Singapore	.08	.0993	.0969	.0983	.1007	.1011	.1004
Solomon Islands	.01	.0100	.0100	.0100	.0100	.0100	.0100
Somalia	.01	.0100	.0100	.0100	.0100	.0100	.0100
South Africa	.42	.7009	.5251	.4590	.4542	.4312	.4039
Spain	1.70	2.0544	2.0521	2.0228	2.0270	2.0060	1.9808
Sri Lanka	.02	.0140	.0125	.0152	.0173	.0181	.0191
Sudan	.01	.0319	.0364	.0376	.0352	.0331	.0312
Suriname	.01	.0100	.0100	.0102	.0100	.0100	.0100
Swaziland	.01	.0100	.0100	.0100	.0100	.0100	.0100
Sweden	1.31	1.1846	1.1687	1.2224	1.2488	1.2671	1.2971
Syrian Arab Republic	.03	.1045	.0841	.0765	.0698	.0613	.0545
Thailand	.10	.1574	.1373	.1277	.1200	.1123	.1051
Togo	0.01	0.0100	0.0100	0.0100	0.0100	0.0100	0.0100
Trinidad and Tobago	.03	0.0573	.0511	.0494	.0484	.0469	.0462
Tunisia	.03	0.0610	.0521	.0477	.0453	.0419	.0373
Turkey	.30	0.4185	.5111	.4972	.4640	.4168	.3700

Table 2 (continued)

	Present Official Scale	Machine Scale 1980	Machine Scale 1978-1980	Machine Scale 1976-1980	Machine Scale 1974-1980	Machine Scale 1972-1980	Machine Scale 1969-1980
Uganda	.01	0.0464	.0497	.0411	.0347	.0308	.0278
Union of Soviet Socialist Republics	12.95	8.4580	9.0478	9.6334	10.1604	10.7720	11.5392
United Arab Emirates	.10	.2888	.2373	.2362	.2253	.2041	.1858
United Kingdom of Great Britain and Northern Ireland	4.46	4.9871	4.5144	4.3492	4.3676	4.4475	4.6053
United Republic of Cameroon	.01	.0481	.0414	.0332	.0288	.0261	.0237
United Republic of Tanzania	.01	.0174	.0181	.0176	.0168	.0162	.0157
United States of America	25.00	25.0000	25.0000	25.0000	25.0000	25.0000	25.0000
Upper Volta	.01	.0100	.0100	.0100	.0100	.0100	.0100
Uruguay	.04	.0943	.0806	.0773	.0665	.0611	.0582
Vanuatu	.00	.0100	.0100	.0100	.0100	.0100	.0100
Venezuela	.50	.6111	.5690	.5676	.5781	.5619	.5567
Viet Nam	.03	.0141	.0166	.0190	.0205	.0222	.0262
Yemen	.01	.0147	.0136	.0119	.0101	.0100	.0100
Yugoslavia	.42	.7098	.7426	.7394	.7282	.7120	.5488
Zaire	.02	.0100	.0141	.0155	.0164	.0165	.0166
Zambia	.02	.0141	.0131	.0133	.0146	.0152	.0162
Zimbabwe	.02	.0279	.0222	.0215	.0213	.0209	.0207
TOTAL	100.04	99.9999	100.0001	99.9998	99.9999	99.9998	99.9998

ANNEX IV

Official scale for 1980-1982, machine scale and
recommended scale for 1983-1985

<u>Member State</u>	<u>Official scale for 1980-1982</u> (1)	<u>Machine scale a/</u> (2)	<u>Recommended scale for 1983-1985</u> (3)
Afghanistan	0.01	0.0100	0.01
Albania .....	.01	.0119	0.01
Algeria .....	.12	.1538	0.15
Angola .....	.01	.0137	0.01
Antigua and Barbuda .....	.00	.0100	0.01
Argentina .....	.78	.6658	0.70
Australia	1.83	1.5172	1.53
Austria .....	.71	.7518	0.75
Bahamas .....	.01	.0131	0.01
Bahrain .....	.01	.0223	0.02
Bangladesh .....	.04	.0262	0.03
Barbados .....	.01	.0100	0.01
Belgium	1.22	1.2777	1.28
Belize .....	.00	.0100	0.01
Benin .....	.01	.0100	0.01
Bhutan .....	.01	.0100	0.01
Bolivia .....	.01	.0157	0.01
Botswana .....	.01	.0100	0.01
Brazil	1.27	1.5182	1.47
Bulgaria .....	.16	.1751	0.18
Burma .....	.01	.0115	0.01
Burundi .....	.01	.0100	0.01
Byelorussian Soviet Socialist Republic .....	.39	...	...
Canada	3.28	2.9963	3.01
Cape Verde .....	.01	.0100	0.01
Central African Republic .....	.01	.0100	0.01
Chad .....	.01	.0100	0.01
Chile .....	.07	.0818	0.08
China	1.62	.6784	0.81
Colombia .....	.11	.1079	0.11
Comoros .....	.01	.0100	0.01
Congo .....	.01	.0100	0.01
Costa Rica .....	.02	.0244	0.02
Cuba .....	.11	.1055	0.09
Cyprus .....	.01	.0144	0.01
Czechoslovakia .....	.83	.7324	0.74
Democratic Kampuchea .....	.01	.0100	0.01
Democratic Yemen .....	.01	.0100	0.01
Denmark .....	.74	.7478	0.75

<u>Member State</u>	<u>Official scale</u> <u>for 1980-1982</u>	<u>Machine</u> <u>scale</u> a/	<u>Recommended scale</u> <u>for 1983-1985</u>
	(1)	(2)	(3)
Djibouti .....	.01	.0100	0.01
Dominica .....	.01	.0100	0.01
Dominican Republic .....	.03	.0255	0.03
Ecuador .....	.02	.0287	0.03
Egypt .....	.07	.0781	0.08
El Salvador .....	.01	.0127	0.01
Equatorial Guinea .....	.01	.0100	0.01
Ethiopia .....	.01	.0100	0.01
Fiji .....	.01	.0100	0.01
Finland .....	.48	.4822	0.48
France	6.26	6.5141	6.51
Gabon .....	.02	.0305	0.03
Gambia .....	.01	.0100	0.01
German Democratic Republic	1.39	1.3910	1.39
Germany, Federal Republic of	8.31	8.5419	8.54
Ghana .....	.03	.0165	0.02
Greece .....	.35	.4558	0.40
Grenada .....	.01	.0100	0.01
Guatemala .....	.02	.0262	0.02
Guinea .....	.01	.0100	0.01
Guinea-Bissau .....	.01	.0100	0.01
Guyana .....	.01	.0100	0.01
Haiti .....	.01	.0100	0.01
Honduras .....	.01	.0100	0.01
Hungary .....	.33	.1654	0.20
Iceland .....	.03	.0274	0.03
India .....	.60	.3160	0.32
Indonesia .....	.16	.1266	0.13
Iran .....	.65	.5813	0.58
Iraq .....	.12	.1935	0.15
Ireland .....	.16	.1792	0.18
Israel .....	.25	.2252	0.23
Italy	3.45	3.8559	3.75
Ivory Coast .....	.03	.0330	0.03
Jamaica .....	.02	.0206	0.02
Japan	9.58	10.6148	10.33
Jordan .....	.01	.0100	0.01
Kenya .....	.01	.0150	0.01
Kuwait .....	.20	.2830	0.28
Lao People's Democratic Republic .....	.01	.0100	0.01
Lebanon .....	.03	.0252	0.02
Lesotho .....	.01	.0100	0.01
Liberia .....	.01	.0100	0.01
Libyan Arab Jamahiriya ...	.23	.2795	0.28

<u>Member State</u>	<u>Official scale for 1980-1982</u> (1)	<u>Machine scale a/ (2)</u>	<u>Recommended scale for 1983-1985</u> (3)
Luxembourg .....	.05	.0581	0.06
Madagascar .....	.01	.0100	0.01
Malawi .....	.01	.0100	0.01
Malaysia .....	.09	.0942	0.09
Maldives .....	.01	.0100	0.01
Mali .....	.01	.0100	0.01
Malta .....	.01	.0100	0.01
Mauritania .....	.01	.0100	0.01
Mauritius .....	.01	.0100	0.01
Mexico .....	.76	.9703	0.97
Mongolia .....	.01	.0100	0.01
Morocco .....	.05	.0578	0.06
Mozambique .....	.01	.0115	0.01
Nepal .....	.01	.0100	0.01
Netherlands	1.63	1.7848	1.78
New Zealand .....	.27	.2612	0.26
Nicaragua .....	.01	.0106	0.01
Niger .....	.01	.0100	0.01
Nigeria .....	.16	.2195	0.22
Norway .....	.50	.5135	0.51
Oman .....	.01	.0333	0.02
Pakistan .....	.07	.0562	0.06
Panama .....	.02	.0282	0.02
Papua New Guinea .....	.01	.0100	0.01
Paraguay .....	.01	.0123	0.01
Peru .....	.06	.0888	0.09
Philippines .....	.10	.0869	0.09
Poland	1.24	.6126	0.62
Portugal .....	.19	.1777	0.18
Qatar .....	.03	.0393	0.04
Romania .....	.21	.2028	0.19
Rwanda .....	.01	.0100	0.01
Saint Lucia .....	.01	.0100	0.01
Saint Vincent and the Grenadines .....	.01	.0100	0.01
Samoa .....	.01	.0100	0.01
Sao Tome and Principe ....	.01	.0100	0.01
Saudi Arabia .....	.58	.9055	0.91
Senegal .....	.01	.0100	0.01
Seychelles .....	.01	.0100	0.01
Sierra Leone .....	.01	.0100	0.01
Singapore .....	.08	.1045	0.10
Solomon Islands .....	.01	.0100	0.01
Somalia .....	.01	.0100	0.01
South Africa .....	.42	.3583	0.36
Spain	1.70	2.0674	1.95
Sri Lanka .....	.02	.0130	0.01

<u>Member State</u>	<u>Official scale for 1980-1982</u> (1)	<u>Machine scale a/</u> (2)	<u>Recommended scale for 1983-1985</u> (3)
Sudan .....	.01	.0235	0.01
Suriname .....	.01	.0100	0.01
Swaziland .....	.01	.0100	0.01
Sweden	1.31	1.3234	1.32
Syrian Arab Republic .....	.03	.0475	0.04
Thailand .....	.10	.0810	0.08
Togo .....	.01	.0100	0.01
Trinidad and Tobago .....	.03	.0482	0.04
Tunisia .....	.03	.0324	0.03
Turkey .....	.30	.3256	0.33
Uganda .....	.01	.0219	0.01
Ukrainian Soviet Socialist Republic	1.46	...	...
Union of Soviet Socialist Republics	11.10	11.4346 b/	12.02 b/
United Arab Emirates .....	.10	.2042	0.19
United Kingdom of Great Britain and Northern Ireland	4.46	4.6705	4.67
United Republic of Cameroon .....	.01	.0190	0.02
United Republic of Tanzania .....	.01	.0109	0.01
United States of America	25.00	25.0000	25.00
Upper Volta .....	.01	.0100	0.01
Uruguay .....	.04	.0522	0.05
Vanuatu .....	.00	.0100	0.01
Venezuela .....	.50	.5794	0.58
Viet Nam .....	.03	.0153	0.02
Yemen .....	.01	.0100	0.01
Yugoslavia .....	.42	.5259	0.48
Zaire .....	.02	.0111	0.01
Zambia .....	.02	.0115	0.01
Zimbabwe .....	.02	.0159	<u>0.02</u>
TOTAL			100.00

a/ Based on "taxable income" data for the base period 1971-1980 and the low per capita income allowance formula of \$2,100 and 85 per cent, as specified in paragraph 4 of General Assembly resolution 36/231 A.

b/ Includes also rates of assessment for the Byelorussian Soviet Socialist Republic and the Ukrainian Soviet Socialist Republic.

ANNEX V

Statement by the Permanent Mission of China to the United Nations

[Original: Chinese]

Calculated on the basis of uniform criteria, the new rate of assessment for China should be 0.6784 per cent (see annex IV to the present report). Taking into consideration the difficulties facing the Committee on Contributions, however, China is prepared to accept certain appeals and proposals by agreeing to the assessment rate of 0.81 per cent for the current period (1983-1985). Nevertheless, China retains its reservations with regard to the method of computation which is not in keeping with the principle of using the ability to pay as the basic criterion in determining the scale of assessment.

ANNEX VI

United Nations Scales of Assessments for the Years 1946-1982

Member State	1946	1947	1948	1949	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962	1965	1966	1967	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	
Afghanistan	-	0.05	0.05	0.05	0.05	0.06	0.08	0.08	0.08	0.08	0.06	0.06	0.06	0.06	0.06	0.06	0.05	0.05	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.01	0.01	0.01	0.01	0.01		
Albania	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	-	-	-	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.01	0.01	0.01	0.01	0.01		
Algeria	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.10	0.10	0.10	0.10	-	-	-	-	0.10	0.10	0.10	0.12	0.12	0.12	0.12	0.12	
Angola	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Argentina	1.94	1.85	1.85	1.85	1.85	1.85	1.62	1.45	1.40	1.32	1.17	1.17	1.14	1.11	1.01	1.01	0.92	0.93	0.93	0.93	0.85	0.85	0.85	0.83	0.83	0.83	0.84	0.84	0.84	0.84	0.84	0.84		
Australia	2.00	1.97	1.97	1.97	1.97	1.77	1.75	1.75	1.75	1.80	1.65	1.61	1.61	1.79	1.66	1.66	1.58	1.52	1.52	1.52	1.47	1.47	1.44	1.44	1.44	1.52	1.52	1.54	1.54	1.83	1.83	1.83		
Austria	-	-	-	-	-	-	-	-	-	-	0.36	0.35	0.35	0.43	0.45	0.45	0.53	0.57	0.57	0.57	0.55	0.55	0.56	0.56	0.63	0.63	0.63	0.64	0.64	0.71	0.71	0.71		
Bahamas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.01	
Bahrain	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.02	0.02	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.01	
Bangladesh	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.08	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	
Barbados	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.01		
Belgium	1.42	1.35	1.35	1.35	1.35	1.35	1.35	1.37	1.38	1.38	1.27	1.24	1.24	1.30	1.20	1.20	1.15	1.10	1.10	1.04	1.04	1.05	1.05	1.05	1.07	1.07	1.08	1.08	1.22	1.22	1.22	1.22		
Benin	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.01		
Bhutan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.02	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.01	
Bolivia	0.08	0.08	0.08	0.08	0.08	0.08	0.06	0.06	0.06	0.65	0.05	0.05	0.05	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.01		
Botswana	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01	
Brazil	1.94	1.85	1.85	1.85	1.85	1.85	1.62	1.45	1.40	1.32	1.09	1.06	1.06	1.02	1.03	1.03	0.95	0.89	0.89	0.80	0.80	0.80	0.77	0.77	1.04	1.04	1.04	1.27	1.27	1.27	1.27	1.27		
Bulgaria	-	-	-	-	-	-	-	-	-	-	0.14	0.14	0.14	0.16	0.20	0.20	0.17	0.18	0.18	0.18	0.18	0.18	0.18	0.14	0.14	0.13	0.14	0.14	0.16	0.16	0.16	0.16	0.16	
Burma	-	-	-	0.15	0.15	0.15	0.15	0.13	0.13	0.13	0.10	0.10	0.10	0.08	0.07	0.07	0.06	0.06	0.06	0.06	0.05	0.05	0.03	0.03	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01	
Burundi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01	
Byelorussian Soviet Socialist Republic	0.23	0.22	0.22	0.22	0.22	0.24	0.34	0.43	0.50	0.53	0.48	0.47	0.47	0.47	0.52	0.52	0.52	0.51	0.50	0.50	0.50	0.50	0.46	0.46	0.40	0.40	0.41	0.39	0.39	0.39	0.39	0.39		
Canada	3.15	3.20	3.20	3.20	3.20	3.30	3.35	3.30	3.30	3.63	3.15	3.09	3.09	3.11	3.12	3.12	3.17	3.02	3.08	3.08	3.18	3.18	3.18	2.96	2.96	3.04	3.28	3.28	3.28	3.28	3.28	3.28	3.28	
Cape Verde	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Central African Republic	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01	
Chad	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Chile	0.47	0.45	0.45	0.45	0.45	0.41	0.35	0.33	0.33	0.30	0.30	0.29	0.29	0.27	0.26	0.26	0.27	0.23	0.23	0.23	0.20	0.20	0.14	0.14	0.09	0.09	0.09	0.07	0.07	0.07	0.07	0.07		
China	6.30	6.00	6.00	6.00	6.00	6.00	5.75	5.62	5.62	5.62	5.14	5.01	5.01	4.57	4.57	4.25	4.00	4.00	4.00	4.00	4.00	4.00	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	
Colombia	0.39	0.37	0.37	0.37	0.37	0.37	0.37	0.35	0.41	0.41	0.37	0.36	0.36	0.31	0.26	0.26	0.23	0.20	0.20	0.20	0.19	0.19	0.16	0.16	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	
Comoros	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Congo	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01	

Member State	1946	1947	1948	1949	1950	1951	1952	1953	1954	1955	1956	1958	1959	1960	1961	1962	1965	1966	1967	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982				
Costa Rica	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02				
Cuba	0.30	0.29	0.29	0.29	0.29	0.31	0.33	0.34	0.34	0.30	0.27	0.26	0.25	0.22	0.22	0.22	0.20	0.20	0.19	0.19	0.16	0.16	0.11	0.11	0.11	0.13	0.11	0.11	0.11	0.11	0.11	0.11	0.11			
Cyprus	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.01				
Czechoslovakia	0.95	0.90	0.90	0.90	0.90	0.99	1.05	1.05	1.05	0.94	0.84	0.82	0.87	1.17	1.11	1.11	1.11	1.11	0.92	0.90	0.90	0.84	0.89	0.87	0.84	0.87	0.84	0.83	0.83	0.83	0.83	0.83				
Democratic Kampuchea	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.01	0.01	0.01	0.01	0.01	0.01				
Democratic Yemen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01			
Denmark	0.81	0.79	0.79	0.79	0.79	0.79	0.79	0.78	0.78	0.74	0.66	0.64	0.60	0.58	0.58	0.58	0.62	0.62	0.62	0.62	0.62	0.62	0.63	0.63	0.63	0.63	0.64	0.64	0.64	0.64	0.64	0.64	0.64			
Djibouti	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Dominica	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Dominican Republic	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02		
Ecuador	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.04	0.04	0.04	0.04	0.05	0.06	0.06	0.06	0.06	0.05	0.05	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02		
Egypt	0.81	0.79	0.79	0.79	0.79	0.71	0.60	0.50	0.47	0.40	0.36	0.35	0.32	0.25	0.25	0.25	0.23	0.23	0.20	0.20	0.18	0.18	0.18	0.18	0.18	0.12	0.08	0.08	0.07	0.07	0.07	0.07	0.07			
El Salvador	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.06	0.06	0.06	0.06	0.06	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01		
Equatorial Guinea	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	
Ethiopia	0.08	0.08	0.08	0.08	0.08	0.08	0.10	0.10	0.10	0.12	0.11	0.11	0.06	0.05	0.05	0.05	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01		
Finland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	
France	-	-	-	-	-	-	-	-	-	-	-	-	0.36	0.37	0.36	0.37	0.43	0.43	0.49	0.49	0.45	0.45	0.42	0.42	0.42	0.41	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44		
Gabon	6.30	6.00	6.00	6.00	6.00	6.00	5.75	5.75	5.75	5.90	5.70	5.56	6.40	5.94	6.09	6.00	6.00	6.00	5.86	5.86	5.82	5.82	5.86	5.86	5.86	5.66	5.82	5.82	5.82	5.82	5.82	5.82	5.82	5.82		
Gambia	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01		
Gambia	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	
German Democratic Republic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.22	1.22	1.35	1.33	1.33	1.33	1.33	1.33	1.33	1.33	1.33		
Germany, Federal Republic of	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7.10	7.10	7.74	7.70	7.70	7.70	7.70	7.70	7.70	7.70	7.70		
Ghana	-	-	-	-	-	-	-	-	-	-	-	-	0.07	0.09	0.07	0.09	0.08	0.08	0.08	0.08	0.07	0.07	0.07	0.04	0.04	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	
Greece	0.17	0.17	0.17	0.17	0.17	0.18	0.18	0.19	0.21	0.21	0.20	0.19	0.23	0.23	0.23	0.23	0.25	0.25	0.29	0.29	0.29	0.29	0.29	0.32	0.32	0.39	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35		
Grenada	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02	0.02	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Guatemala	0.05	0.05	0.05	0.05	0.05	0.06	0.06	0.06	0.07	0.07	0.07	0.07	0.05	0.05	0.05	0.05	0.04	0.04	0.04	0.05	0.05	0.05	0.05	0.03	0.03	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	
Guinea	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	
Guinea-Bissau	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02	0.02	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Guyana	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Haiti	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	
Honduras	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	
Hungary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.33	0.33	0.34	0.34	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33
Iceland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02
India	4.09	3.95	3.95	3.95	3.25	3.41	3.53	3.45	3.40	3.30	2.97	2.90	2.46	2.03	1.85	1.74	1.85	1.85	1.74	1.55	1.55	1.55	1.20	1.20	1.20	1.70	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68		
Indonesia	-	-	-	-	-	-	0.60	0.60	0.60	0.56	0.51	0.50	0.47	0.45	0.45	0.45	0.39	0.39	0.39	0.34	0.34	0.34	0.28	0.19	0.19	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	

Member State	1946	1947	1948	1949	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982		
Iran	0.47	0.45	0.45	0.45	0.45	0.45	0.40	0.33	0.28	0.25	0.27	0.26	0.26	0.21	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.22	0.22	0.22	0.22	0.20	0.20	0.20	0.43	0.40	0.40	0.65						
Iraq	0.17	0.17	0.17	0.17	0.17	0.17	0.14	0.12	0.12	0.11	0.12	0.12	0.12	0.09	0.09	0.09	0.08	0.08	0.08	0.08	0.08	0.08	0.07	0.07	0.07	0.07	0.05	0.05	0.10	0.08	0.12								
Ireland	-	-	-	-	-	-	-	-	-	-	0.19	0.18	0.18	0.15	0.14	0.16	0.16	0.17	0.17	0.16	0.16	0.17	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15		
Israel	-	-	-	-	-	0.12	0.12	0.17	0.17	0.17	0.16	0.16	0.16	0.16	0.14	0.15	0.15	0.17	0.20	0.21	0.21	0.21	0.20	0.20	0.21	0.21	0.21	0.21	0.24	0.24	0.24	0.23	0.23	0.23	0.25	0.25	0.25		
Italy	-	-	-	-	-	-	-	-	-	-	2.08	2.03	2.03	2.25	2.24	2.24	2.54	3.24	3.54	3.60	3.60	3.30	3.30	3.30	3.30	3.30	3.60	3.60	3.30	3.38	3.38	3.45	3.45	3.45	3.45	3.45			
Ivory Coast	-	-	-	-	-	-	-	-	-	-	-	-	-	0.06	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02		
Jamaica	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.05	0.05	0.05	0.05	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02		
Japan	-	-	-	-	-	-	-	-	-	-	1.92	1.92	1.92	2.19	2.27	2.27	2.77	3.78	5.40	7.15	8.66	8.66	8.66	8.66	8.66	8.66	7.15	7.15	8.66	8.66	8.66	8.66	8.66	8.66	8.66	8.66	8.66		
Jordan	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	
Morocco	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Kenya	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	
Kuwait	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.06	0.07	0.08	0.09	0.16	0.16	0.16	0.16	0.08	0.09	0.09	0.16	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15		
Leao People's Democratic Republic	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	
Lebanon	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03		
Lesotho	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Liberia	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	
Libyan Arab Jamahiriya	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.11	0.11	0.17	0.16	0.23								
Luxembourg	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	
Madagascar	-	-	-	-	-	-	-	-	-	-	-	-	-	0.06	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	
Malawi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Malaysia	-	-	-	-	-	-	-	-	-	-	-	-	-	0.22	0.17	0.13	0.13	0.12	0.11	0.10	0.07	0.09	0.09	0.09	0.09	0.10	0.07	0.07	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	
Maldives	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Mali	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	
Malta	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Mauritania	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Mauritius	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Mexico	0.66	0.63	0.63	0.63	0.63	0.63	0.65	0.70	0.75	0.80	0.70	0.68	0.68	0.71	0.74	0.74	0.81	0.87	0.83	0.86	0.86	0.86	0.86	0.86	0.86	0.83	0.86	0.86	0.86	0.86	0.86	0.86	0.86	0.86	0.86	0.86	0.86	0.86	0.86
Mongolia	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Morocco	-	-	-	-	-	-	-	-	-	-	-	-	-	0.22	0.14	0.14	0.11	0.10	0.09	0.06	0.06	0.06	0.06	0.06	0.06	0.09	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	
Mozambique	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Nepal	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02

Member State	1946	1947	1948	1949	1950	1951	1952	1953	1954	1955	1957	1958	1959	1960	1961	1962	1965	1966	1967	1970	1971	1972	1975	1976	1977	1978	1979	1980	1981	1982
Netherlands	1.47	1.40	1.40	1.40	1.40	1.35	1.27	1.25	1.25	1.25	1.15	1.12	1.01	1.01	1.01	1.01	1.11	1.16	1.16	1.16	1.18	1.18	1.24	1.38	1.42	1.42	1.63	1.63	1.63	
New Zealand	0.52	0.50	0.50	0.50	0.50	0.50	0.50	0.48	0.48	0.48	0.43	0.42	0.42	0.42	0.42	0.41	0.38	0.36	0.36	0.36	0.32	0.32	0.28	0.28	0.26	0.26	0.27	0.27	0.27	
Nicaragua	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	
Niger	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.21	0.17	0.17	0.16	0.12	0.12	0.10	0.13	0.13	0.13	0.16	0.16	0.16	
Nigeria	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Norway	0.52	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.49	0.48	0.49	0.49	0.49	0.45	0.44	0.44	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.45	0.50	0.50	0.50	
Oman	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.02	0.01	0.01	0.01	0.01	0.01	
Pakistan	-	-	-	0.70	0.70	0.74	0.79	0.79	0.75	0.67	0.55	0.54	0.40	0.40	0.40	0.42	0.37	0.37	0.37	0.37	0.34	0.34	0.14	0.06	0.07	0.07	0.07	0.07	0.07	
Panama	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.02	0.02	0.02	0.02	
Papua New Guinea	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Paraguay	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	
Peru	0.21	0.20	0.20	0.20	0.20	0.20	0.20	0.18	0.18	0.18	0.15	0.15	0.11	0.11	0.11	0.10	0.09	0.10	0.10	0.10	0.10	0.07	0.07	0.06	0.06	0.06	0.06	0.06	0.06	
Philippines	0.30	0.29	0.29	0.29	0.29	0.29	0.29	0.39	0.45	0.45	0.41	0.40	0.40	0.40	0.40	0.40	0.35	0.34	0.34	0.34	0.31	0.31	0.18	0.10	0.10	0.10	0.10	0.10	0.10	
Poland	1.00	0.95	0.95	0.95	0.95	1.05	1.36	1.58	1.73	1.73	1.56	1.52	1.37	1.37	1.28	1.28	1.45	1.47	1.47	1.47	1.41	1.26	1.40	1.40	1.39	1.24	1.24	1.24	1.24	
Portugal	-	-	-	-	-	-	-	-	-	-	0.25	0.24	0.20	0.20	0.16	0.16	0.15	0.16	0.16	0.16	0.16	0.15	0.20	0.20	0.18	0.18	0.19	0.19	0.19	
Qatar	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.02	0.02	0.02	0.02	0.02	0.03	0.03	0.03	
Romania	-	-	-	-	-	-	-	-	-	-	0.50	0.49	0.34	0.34	0.32	0.32	0.35	0.36	0.36	0.36	0.36	0.30	0.26	0.26	0.24	0.24	0.21	0.21	0.21	
Rwanda	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	
Samoa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.01	0.01	0.01	0.01	0.01
Sao Tome and Principe	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Saudi Arabia	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.07	0.07	0.07	0.07	0.07	0.06	0.06	0.06	0.07	0.07	0.07	0.07	0.05	0.07	0.07	0.06	0.02	0.23	0.23	0.58	0.58	0.58	
Senegal	-	-	-	-	-	-	-	-	-	-	-	-	0.06	0.06	0.05	0.05	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.01	0.01	0.01	0.01	0.01	
Seychelles	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.01	0.01	0.01	0.01	0.01
Sierra Leone	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.01	0.01	0.01	0.01	0.01	
Singapore	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.04	1.04	1.04	1.04	1.04	0.05	0.04	0.08	0.08	0.08	0.08	0.08	0.08	
Solomon Islands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Somalia	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.01	0.01	0.01	0.01	0.01	
South Africa	1.15	1.12	1.12	1.12	1.12	1.04	0.90	0.83	0.78	0.78	0.71	0.67	0.56	0.56	0.56	0.51	0.52	0.52	0.52	0.52	0.54	0.50	0.40	0.40	0.42	0.42	0.42	0.42	0.42	
Spain	-	-	-	-	-	-	-	-	-	-	1.14	1.11	0.93	0.86	0.86	0.86	0.73	0.73	0.73	0.92	1.04	0.99	1.53	1.53	1.53	1.53	1.70	1.70	1.70	
Sri Lanka	-	-	-	-	-	-	-	-	-	-	0.11	0.11	0.10	0.09	0.09	0.09	0.08	0.08	0.08	0.06	0.06	0.05	0.03	0.02	0.02	0.02	0.02	0.02	0.02	

Member State	1946	1947	1948	1949	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982
Sudan	-	-	-	-	-	-	-	-	-	-	-	-	0.11	0.06	0.07	0.06	0.05	0.04	0.02	0.02	0.02	0.02	0.02	0.04	0.04	0.04	0.04	0.02	0.11	0.10	0.10	0.01	0.01	0.01	0.01	0.01	
Suriname	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Swaziland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sweden	2.35	2.04	2.00	2.00	1.98	1.95	1.73	1.65	1.65	1.59	1.46	1.43	1.39	1.30	1.26	1.25	1.30	1.25	1.30	1.26	1.26	1.20	1.25	1.25	1.25	1.25	1.30	1.20	1.24	1.24	1.24	1.31	1.31	1.31	1.31	1.31	
Syrian Arab Republic	0.12	0.12	0.12	0.12	0.12	0.11	0.09	0.08	0.08	0.08	0.08	0.08	0.08	0.05	0.05	0.04	0.05	0.04	0.02	0.02	0.02	0.02	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	
Thailand	-	-	0.27	0.27	0.27	0.24	0.21	0.18	0.18	0.18	0.16	0.16	0.16	0.16	0.14	0.13	0.16	0.16	0.16	0.14	0.14	0.14	0.13	0.13	0.13	0.13	0.13	0.11	0.11	0.10	0.10	0.10	0.10	0.10	0.10	0.10	
Togo	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	
Trinidad and Tobago	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02
Tunisia	-	-	-	-	-	-	-	-	-	-	-	-	-	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	
Turkey	0.93	0.91	0.91	0.91	0.91	0.91	0.75	0.65	0.65	0.65	0.63	0.61	0.59	0.40	0.35	0.35	0.40	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.29	0.29	0.30	0.30	0.30	0.30	0.30	0.30	0.30		
Uganda	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	
Ukrainian Socialist Republic	0.88	0.84	0.84	0.84	0.84	0.92	1.30	1.63	1.88	2.00	1.85	1.80	1.80	1.98	1.97	1.93	1.98	1.93	1.97	1.97	1.97	1.97	1.87	1.87	1.87	1.87	1.71	1.71	1.50	1.50	1.53	1.46	1.46	1.46	1.46		
Union of Soviet Socialist Republics	6.62	6.34	6.34	6.34	6.34	6.98	9.85	12.28	14.15	15.08	13.96	13.62	13.62	14.97	14.92	14.61	14.97	14.61	14.92	14.92	14.92	14.92	14.18	14.18	14.18	14.18	12.97	12.97	11.33	11.33	11.60	11.10	11.10	11.10	11.10		
United Arab Emirates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
United Kingdom of Great Britain and Northern Ireland	11.98	11.48	11.48	11.37	11.37	11.37	10.56	10.30	9.80	8.85	7.81	7.67	7.78	7.58	7.21	6.62	7.58	6.62	7.21	7.21	7.21	7.21	5.90	5.90	5.90	5.90	5.31	5.31	4.44	4.44	4.52	4.46	4.46	4.46	4.46		
United Republic of Cameroon	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	
United Republic of Tanzania	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	
United States of America	39.89	39.89	39.89	39.89	39.79	38.92	36.90	35.12	33.33	33.33	33.33	32.51	32.51	32.02	31.91	31.57	32.02	31.91	31.91	31.91	31.91	31.91	31.57	31.57	31.57	31.57	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00		
Upper Volta	-	-	-	-	-	-	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	
Uruguay	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.16	0.16	0.12	0.11	0.10	0.09	0.11	0.09	0.10	0.10	0.10	0.10	0.07	0.07	0.07	0.07	0.06	0.06	0.04	0.04	0.04	0.04	0.04	0.04	0.04		

Member State	1946	1947	1948	1949	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	
Venezuela	0.28	0.27	0.27	0.27	0.27	0.30	0.32	0.35	0.39	0.44	0.43	0.42	0.50	0.50	0.52	0.50	0.50	0.52	0.50	0.45	0.45	0.41	0.41	0.45	0.41	0.41	0.32	0.40	0.39	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	
Viet Nam	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Yemen	-	-	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04
Yugoslavia	0.34	0.33	0.33	0.33	0.33	0.36	0.43	0.44	0.44	0.44	0.36	0.35	0.35	0.35	0.38	0.35	0.38	0.38	0.36	0.36	0.36	0.36	0.36	0.40	0.38	0.34	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	
Zaire	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Zambia	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.95	100.33	100.37	100.16	100.24	100.12	100.00	100.00	100.00	100.00	100.04	100.04	100.04	100.04	100.04	100.04	100.04	100.04	100.04	100.04	100.04	100.04	100.04	100.04	100.04

a/ The rates of assessment for Czechoslovakia and Hungary for the years 1962 and 1963 were retroactively decreased by General Assembly resolution 1927 (XVIII) of 11 December 1963 to 1.04 and 0.51, respectively. These decreases were offset in 1964 against additional income arising from the admission of seven new Member States in 1962 and 1963.

b/ For the years 1958, 1960 and 1961, Egypt and Syria were assessed jointly as the United Arab Republic.

c/ Indonesia ceased to co-operate with the Organization with effect from 1 January 1965, resuming full participation on 28 September 1966.

d/ Singapore, which had formed part of Malaysia, became an independent State in August 1965.