



**REPORT
OF
THE COMMITTEE ON
CONTRIBUTIONS**

**GENERAL ASSEMBLY
OFFICIAL RECORDS : NINETEENTH SESSION
SUPPLEMENT No. 10 (A/5810)**

UNITED NATIONS

(18 p.)

REPORT
OF
THE COMMITTEE ON
CONTRIBUTIONS

GENERAL ASSEMBLY
OFFICIAL RECORDS : NINETEENTH SESSION
SUPPLEMENT No. 10 (A/5810)



UNITED NATIONS
New York, 1964

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.

CONTENTS

	<i>Paragraphs</i>	<i>Page</i>
I. Membership of the Committee	1-2	1
II. Terms of reference	3	1
III. Statistical information	4-17	1
IV. Scale of assessments	18-30	3
V. Assessment of new Member States	31-34	5
VI. Other matters considered by the Committee	35-51	6
VII. Recommendations of the Committee	52	7

ANNEXES

I. List of Member States whose arrears exceed the amount of assessed contributions for 1962 and 1963 as at 5 October 1964	10
II. Separate opinion of Mr. B. N. Chakravarty	11
III. Separate opinion of Mr. S. Raczkowski	11
IV. Separate opinion of Mr. V. G. Solodovnikov	11
V. Separate opinion of Mr. M. Viaud	12
VI. Separate opinion of Mr. S. Raczkowski concerning paragraph 30 of the report	12

I. MEMBERSHIP OF THE COMMITTEE

1. The twenty-third session of the Committee on Contributions was convened at United Nations Headquarters from 15 September to 5 October 1964. The following members were present:

Mr. Raymond T. Bowman
Mr. B. N. Chakravarty
Mr. T. W. Cutts
Mr. J. P. Fernandini
Mr. James Gibson
Mr. F. Nouredin Kia
Mr. Stanislaw Raczkowski
Mr. D. Silveira da Mota
Mr. V. G. Solodovnikov
Mr. Maurice Viaud

2. The Committee elected Mr. Chakravarty as Chairman and Mr. Kia as Vice-Chairman.

II. TERMS OF REFERENCE

3. The General Assembly, in resolution 1691 A (XVI) of 18 December 1961, instructed the Committee to review the scale of assessments in 1964 and to submit a report to the General Assembly for consideration at its nineteenth session. For the review of the scale, the Committee applied its original terms of reference as adopted by the General Assembly on 13 February 1946 (resolution 14 A (I), paragraph 3) in conjunction with the further directives given to it by the General Assembly in resolutions 238 A (III) of 18 November 1948, 665 (VII) of 5 December 1952 and 1137 (XII) of 14 October 1957. These terms of

reference and directives were set out in the annex to the Committee's report to the sixteenth session of the General Assembly.¹ Furthermore, at its eighteenth session, the Assembly adopted resolution 1927 (XVIII) of 11 December 1963 in which it made the following request:

"2. *Requests* the Committee on Contributions, in calculating rates of assessment, to give due attention to the developing countries in view of their special economic and financial problems."

¹ *Official Records of the General Assembly, Sixteenth Session, Supplement No. 10 (A/4775 and Corr.1), annex.*

III. STATISTICAL INFORMATION

4. At the eighth session of the General Assembly, it was agreed in the Fifth Committee that Member States should be informed of the dates of the meetings of the Committee on Contributions as soon as these had been fixed, in order to insure that Governments would submit the national income and other data in time for the Committee to take them into account in the formulation of its recommendations to the General Assembly on the scale of assessments. In its report to the eighteenth session of the General Assembly, the Committee on Contributions announced that its next session would open on 15 June 1964 at United Nations Headquarters.² On account of the postponement of the opening of the General Assembly to 10 November 1964, the Committee on Contributions decided to postpone its 1964 session to 15 September of that year. The Secretary-General, in a communication addressed to Member and non-member States on 29 June 1964, informed Governments of the change in the opening date of the Committee on Contributions and asked them to make available, as soon as possible and not later than 1 September 1964, any relevant supplementary data

or information that they might wish to submit to the Committee on Contributions for consideration. In accordance with its usual practice, the Statistical Office of the United Nations had also requested Member and non-member States to submit for the use of the Committee on Contributions national statistics for the years 1960, 1961 and 1962. The data and supplementary information submitted in response to these requests were carefully studied and taken into account in the current review of the scale.

5. For the purpose of drawing up a scale of assessments for the years 1965, 1966 and 1967, the Committee used the national accounts data of Member States covering the years 1960, 1961 and 1962. The Committee was pleased to note that the statistical data provided by Member States for this period were more comprehensive than for previous periods by reason of the fact that many more countries were now providing systematic national economic accounts, which greatly facilitated the Committee's work. For many Member States, however, further improvement in the data was necessary and efforts in this direction should be continued.

² *Ibid.*, *Eighteenth Session, Supplement No. 10 (A/5510), para. 29.*

6. At its previous three sessions, the Committee had discussed the problems confronting it by reason of the conceptual differences between the national income statistics of Member States using the United Nations System of National Accounts (SNA) on the one hand, and the Material Product System (MPS) on the other.

7. The system of national accounting used in the centrally planned economies is based on the concept of "net material product", which excludes the value of services considered as not contributing to material production, such as passenger transportation, communication services rendered to the population, public baths, laundries, housing, recreation and entertainment, sanitation services and barber shops; services of teachers, physicians, nurses; administration and defence; science and research; and banking and insurance. In the SNA, production is defined as the total value of goods, including all such services. As a result of these differences in the "boundaries of production", the income and product aggregates (and components) in the two systems (the United Nations system designated SNA and the material product system designated MPS) are not directly comparable.

8. Differences in the scope of economic activity included in the two systems can, however, be appreciably reduced when the respective accounts as distinct from the respective aggregates (and components) are examined. In the MPS, the provision of services, although considered non-productive, affects the distribution of the aggregate product and income. Services thus appear in the widened framework of its national accounts in much the same way as transfer payments appear in the SNA. As a result, it is possible to recast the MPS accounts, with certain deviations, into the form of SNA and this operation was undertaken by the Committee to the extent that was necessary to obtain the aggregate of net national product for the countries concerned.

9. The problem involved is to estimate the value of "non-material" product in MPS countries as this area of economic activity is included in the national income and product of SNA countries, but is by definition excluded from material product in the MPS countries. Since, however, "non-material" product is not a conventional component of national accounts, the statistical systems of the countries concerned do not yield it directly and it consequently has to be derived from a variety of data prepared for other purposes and differing from country to country.

10. The task of estimating "non-material" product may be regarded in simplified terms as consisting of an estimate of two quantities. The first of these is the sum of the income arising in the activities classified as non-material and comprising wages, salaries, profits, interest and taxes. The second is the amount of "non-material" product already embodied in the material product. The difference between these two quantities constitutes the amount of "non-material" product which has to be added to the material product to achieve conceptual identity of coverage with the SNA.

11. The amount of the "non-material" product varies from one MPS country to another and cannot, therefore, be taken as a uniform percentage. The amount depends not only on the stage of economic development but also on variations among these countries in the definitions of "the boundaries of production" and in the valuations given to services and commodities in the price structure. Further progress in

this area will, therefore, depend upon the MPS countries providing more of the data required to estimate the quantities involved. Certain MPS countries have already provided estimates of the quantities in question.

12. The reconciliation which is discussed above relates solely to the differences in the coverage of the two systems which result from differing definitions of production. The systems also differ in another respect. The SNA system provides for a valuation of the output of an economy in terms of market prices and also in terms of "factor costs". The output aggregate, when valued in market prices, is called "net national product" and when valued in "factor cost" it is called "national income". In the SNA system the difference between these two valuations of the same substantive output is measured by indirect taxes net of subsidies. The "factor cost" valuation of the "national income" has no unequivocal counterpart in MPS countries.

13. The point had been raised in the Committee and in the Fifth Committee of the General Assembly at its sixteenth and seventeenth sessions that when the "net material product" of MPS countries is increased by the amount of "non-material" product (without duplication) the resulting total is at market prices and not at "factor cost", and was necessarily higher than the corresponding figure for national income at "factor cost" for the SNA countries by the amount of indirect taxes net of subsidies. The Committee on Contributions had noted that "by taking the net national product (including non-material product) of the socialist countries and the net national product at factor cost of the other countries, some incomparability may remain since, on the basis of the information available, no specific allowance could be made in the case of the socialist countries in respect of such elements as may correspond to the indirect taxes of the private enterprise economies".³

14. In this connexion, it should be noted that expert opinion in the field has regarded net domestic product of the SNA countries as being generally comparable with the net material product (increased by "non-material" product) of the MPS countries—both aggregates being at market prices. It is difficult to identify in the MPS countries a component corresponding to the indirect taxes of the SNA countries. Even in a single country the ratio between turnover taxes (which was the nearest equivalent to indirect taxes) and profits could change substantially from year to year. It is believed that the aggregate at market prices would almost certainly be higher than the corresponding aggregate at factor cost, if the latter were available.⁴

15. The view had been expressed, at the expert level, that the adjustments of figures of the MPS countries to the "factor cost" basis should be regarded as short-term expedients arising from the problems of the existing scale of assessments based on national income at "factor cost". According to this view, it was considered that study should be given to the suitability, as a long-term solution, of an aggregate at market prices which would avoid the difficulty of estimating "factor costs" in situations where they are clearly not applicable, as in the MPS countries.⁵

³ *Ibid.*, Seventeenth Session, Supplement No. 10 (A/5210), para. 9.

⁴ Certain of the MPS countries have indicated approximate orders of magnitude for the net indirect tax component to meet the requirements of the Committee on Contributions.

⁵ *Ibid.*, Eighteenth Session, Supplement No. 10 (A/5510), para. 13.

16. As a result of the considerations set out above, the Committee took as its starting point for the scale of assessments for the years 1965-1967 the net national products (at market prices) of all Member States for the period 1960-1962. In making this change, the Committee felt that it had eliminated an important element of incomparability in the statistical data of Member States. The use of the national product (at market prices) obviated the need for the Committee to undertake the difficult task of estimating the national income (at factor cost) of the MPS countries and, by using a valuation at market prices for all Member States, achieved a greater equity among them. In adopting the "net national product" as its basis, the Committee was conscious of the fact that it was introducing an additional factor of change in the case of countries previously assessed on the basis of "net national income" but for the purpose of improving comparability

generally it considered that it had taken an important step forward.

17. It should be noted, however, that irrespective of the system of national accounts used, there are a variety of other institutional and economic factors which prevent exact comparability of national account aggregates, whether the comparisons are among Member States using the SNA or the MPS systems, or between such systems. Most important of these general factors restricting exact comparability among Member States are the varied structures of prices within each State and the problems associated with the conversion to a common currency. The question remains whether these factors affecting comparability can be measured with sufficient approximation in the present state of economic science. The use of discretion not supportable by exact measurement will always remain a part of the task of the Committee on Contributions and this should be recognized.

IV. SCALE OF ASSESSMENTS

18. The scale of assessments to be reviewed by the Committee totalled 100.33 per cent as a result of the actions taken by the General Assembly in resolutions 1691 A (XVI) of 18 December 1961, 1870 (XVII) of 20 December 1962 and 1927 (XVIII) of 11 December 1963.

19. As stated in paragraph 16 above, the Committee used for its current review the figures for "net national product" at market prices for the three-year period 1960-1962. In using national accounts statistics for determining relative capacity to pay, the Committee is required, however, to take into account certain factors dealt with in the following paragraphs.

CEILING PRINCIPLE

20. At its twelfth session, the General Assembly decided (resolution 1137 (XII) of 14 October 1957) that "in principle, the maximum contribution of any one Member State to the ordinary expenses of the United Nations shall not exceed 30 per cent of the total", and gave certain specific directives with regard to the steps to be taken in preparing the scale of assessments for 1958 and subsequent years. In compliance with these directives, the United States assessment had been reduced from 33.33 per cent in the 1957 scale to 32.02 per cent in the 1962-1964 scale as approved by the General Assembly in resolution 1691 A (XVI).

21. At its current session, the Committee considered that, when the 0.33 per cent by which the scale for 1964 exceeded 100 per cent was applied to a *pro rata* reduction of the percentage contributions of all Member States, the United States assessment would be reduced to 31.91 per cent. The Committee decided that it should not at the present time recommend a larger reduction in the assessment of the United States than that resulting from the *pro rata* adjustment of the scale.

Per capita CEILING PRINCIPLE

22. The *per capita* ceiling principle was laid down in resolution 238 A (III) of 18 November 1948, in which the General Assembly recognized "that in normal times the *per capita* contribution of any Member should not exceed the *per capita* contribution of the Member which bears the highest assessment". This principle has

been fully implemented in the scale since 1956. The only assessment now affected by the *per capita* ceiling principle is that of Canada, which has been increased from 3.12 to 3.17 per cent as a result of the change in the effect of the ceiling after account was taken of the increase in population in Canada which was much more rapid than in the United States. In the case of Kuwait, the application of the *per capita* ceiling operated to fix the assessment at a figure which when rounded off amounted to 0.06 per cent. The increase in the assessment from 0.04 per cent is explained, as in the case of Canada, by the relative rates of population growths.

COMPARATIVE INCOME PER HEAD OF POPULATION

23. In 1951, the General Assembly in resolution 582 (VI) directed that particular attention should be given to countries with low *per capita* income, and this directive was reaffirmed at the seventh and ninth sessions of the General Assembly. In compliance with this directive, the Committee at its session in 1952 increased the allowance for low *per capita* income from 40 to 50 per cent at the maximum and the increased allowance has been applied in all subsequent scales.⁶ At its session in 1961, the Committee considered various alternative formulas, but decided at that time to maintain the present system of allowances for low *per capita* income.

24. In General Assembly resolution 1927 (XVIII) of 11 December 1963, the Committee was requested "in calculating rates of assessment, to give due attention to the developing countries in view of their special economic and financial problems". The Committee sought to comply with this request within the principles already laid down by the General Assembly for the conduct of the Committee's work. These principles impose a "ceiling" on the largest contributor's assessment at the top of the scale and a "floor" for the lowest contributors' assessments at the bottom of the scale. Between these limits the assessments of the remaining

⁶ The formula for making allowance for low *per capita* income is described in the Committee's 1961 report; see *Official Records of the General Assembly, Sixteenth Session, Supplement No. 10 (A/4775)*, para. 15.

Member States vary on the basis of their relative national incomes (or products) as modified by the formula which has been in use since 1952 for the relief of countries with low *per capita* incomes. The possibilities open to the Committee to give further relief to the developing countries were consequently restricted. Nevertheless, the Committee sought within these limits to take advantage of the revisions in the scale to give special attention to countries whose level of income *per capita* fell below the figure of \$300. For these countries the Committee was able to make a number of small downward adjustments with the result that none of these countries show an increase and the great majority of the countries in this group show reductions from the previous scale, excepting those on the "floor", which pay the minimum.

OTHER FACTORS

25. Two other factors specifically mentioned in the Committee's terms of reference are "temporary dislocation of national economies arising out of the Second World War" and "the ability of Members to secure foreign currency". The Committee did not consider that it was necessary to make any special allowance for the first of these factors, particularly in view of the time that had elapsed since the Second World War.

26. The Committee recognized, however, that many Member States still experienced serious difficulties in obtaining United States dollars, the main currency required for the payment of contributions. In paragraph 43 below, the Committee has referred to the arrangements made by the Secretary-General for the payment of part of Member States' contributions in currencies other than United States dollars. In view of the interest shown by many Member States in the possibility of meeting their financial obligations to the United Nations in currencies other than dollars (including non-convertible currencies), the Committee recommends that the Secretary-General should be authorized to continue similar arrangements for the period 1965-1967, and that further efforts where appropriate should be made to extend the range of currencies and the amounts acceptable in such currencies.

27. The Committee again gave special consideration to Algeria and the Congo (Leopoldville). In the light of the existing circumstances and the continuing difficulties experienced by these States, the rate of 0.10 per cent for Algeria was left unchanged and the Congo (Leopoldville) was assessed at 0.05 per cent.

FUTURE WORK OF THE COMMITTEE

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

CONCLUSIONS

29. As a result of its review, the Committee has recommended a number of upward and downward revisions in the scale. In general, these adjustments reflect the changes in relative capacity to pay that have occurred during the period since the last general review of the scale. In some cases, the changes represent corrections of anomalies in the scale that have become apparent through the availability of improved estimates of national income.

30. The changes in the scale recommended by the Committee as a result of its review will be seen from the following table in which are listed (1) the present 1964 assessments totalling 100.33 per cent, (2) the 1964 assessments integrated to 100 per cent and (3) the scale of assessments recommended for the years 1965, 1966 and 1967.⁷

⁷ One member, Mr. Raczkowski, made certain reservations which are set out in annex VI.

SCALE OF ASSESSMENTS

Member State	(1) Present scale	(2) Present scale (after integration)	(3) Scale recommended for 1965-1967	Member State	(1) Present scale	(2) Present scale (after integration)	(3) Scale recommended for 1965-1967
Afghanistan	0.05	0.05	0.05	Chad	0.04	0.04	0.04
Albania	0.04	0.04	0.04	Chile	0.26	0.26	0.27
Algeria	0.10	0.10	0.10	China	4.57	4.55	4.25
Argentina	1.01	1.01	0.92	Colombia	0.26	0.26	0.23
Australia	1.66	1.65	1.58	Congo (Brazzaville)	0.04	0.04	0.04
Austria	0.45	0.45	0.53	Congo (Leopoldville)	0.07	0.07	0.05
Belgium	1.20	1.19	1.15	Costa Rica	0.04	0.04	0.04
Bolivia	0.04	0.04	0.04	Cuba	0.22	0.22	0.20
Brazil	1.03	1.03	0.95	Cyprus	0.04	0.04	0.04
Bulgaria	0.20	0.20	0.17	Czechoslovakia	1.04	1.03	1.11
Burma	0.07	0.07	0.06	Dahomey	0.04	0.04	0.04
Burundi	0.04	0.04	0.04	Denmark	0.58	0.58	0.62
Byelorussian Soviet Socialist Republic ^a	0.52	0.52	0.52	Dominican Republic	0.05	0.05	0.04
Cambodia	0.04	0.04	0.04	Ecuador	0.06	0.06	0.05
Cameroon	0.04	0.04	0.04	El Salvador	0.04	0.04	0.04
Canada	3.12	3.11	3.17	Ethiopia	0.05	0.05	0.04
Central African Republic	0.04	0.04	0.04	Finland	0.37	0.37	0.43
Ceylon	0.09	0.09	0.08	France	5.94	5.92	6.09
				Gabon	0.04	0.04	0.04

SCALE OF ASSESSMENTS (continued)

Member State	(1) Present scale	(2) Present scale (after integration)	(3) Scale recommended for 1965-1967	Member State	(1) Present scale	(2) Present scale (after integration)	(3) Scale recommended for 1965-1967
Ghana	0.09	0.09	0.08	Panama	0.04	0.04	0.04
Greece	0.23	0.23	0.25	Paraguay	0.04	0.04	0.04
Guatemala	0.05	0.05	0.04	Peru	0.10	0.10	0.09
Guinea	0.04	0.04	0.04	Philippines	0.40	0.40	0.35
Haiti	0.04	0.04	0.04	Poland	1.28	1.27	1.45
Honduras	0.04	0.04	0.04	Portugal	0.16	0.16	0.15
Hungary	0.51	0.51	0.56	Romania	0.32	0.32	0.35
Iceland	0.04	0.04	0.04	Rwanda	0.04	0.04	0.04
India	2.03	2.02	1.85	Saudi Arabia	0.07	0.07	0.07
Indonesia	0.45	0.45	0.39	Senegal	0.05	0.05	0.04
Iran	0.20	0.20	0.20	Sierra Leone	0.04	0.04	0.04
Iraq	0.09	0.09	0.08	Somalia	0.04	0.04	0.04
Ireland	0.14	0.14	0.16	South Africa	0.53	0.53	0.52
Israel	0.15	0.15	0.17	Spain	0.86	0.86	0.73
Italy	2.24	2.23	2.54	Sudan	0.07	0.07	0.06
Ivory Coast	0.04	0.04	0.04	Sweden	1.30	1.29	1.26
Jamaica	0.05	0.05	0.05	Syria	0.05	0.05	0.05
Japan	2.27	2.26	2.77	Thailand	0.16	0.16	0.14
Jordan	0.04	0.04	0.04	Togo	0.04	0.04	0.04
Kenya			0.04	Trinidad and Tobago	0.04	0.04	0.04
Kuwait	0.04	0.04	0.06	Tunisia	0.05	0.05	0.05
Laos	0.04	0.04	0.04	Turkey	0.40	0.40	0.35
Lebanon	0.05	0.05	0.05	Uganda	0.04	0.04	0.04
Liberia	0.04	0.04	0.04	Ukrainian Soviet Socialist Republic ^a	1.98	1.97	1.97
Libya	0.04	0.04	0.04	Union of Soviet Socialist Republics ^a	14.97	14.92	14.92
Luxembourg	0.05	0.05	0.05	United Arab Republic	0.25	0.25	0.23
Madagascar	0.04	0.04	0.04	United Kingdom of Great Britain and Northern Ireland	7.58	7.55	7.21
Malaysia	0.13	0.13	0.15	United Republic of Tan- ganyika and Zanzibar	0.04	0.04	0.04
Mali	0.04	0.04	0.04	United States of America	32.02	31.91	31.91
Mauritania	0.04	0.04	0.04	Upper Volta	0.04	0.04	0.04
Mexico	0.74	0.74	0.81	Uruguay	0.11	0.11	0.10
Mongolia	0.04	0.04	0.04	Venezuela	0.52	0.52	0.50
Morocco	0.14	0.14	0.11	Yemen	0.04	0.04	0.04
Nepal	0.04	0.04	0.04	Yugoslavia	0.38	0.38	0.36
Netherlands	1.01	1.01	1.11				
New Zealand	0.41	0.41	0.38				
Nicaragua	0.04	0.04	0.04				
Niger	0.04	0.04	0.04				
Nigeria	0.21	0.21	0.17				
Norway	0.45	0.45	0.44				
Pakistan	0.42	0.42	0.37				
				TOTAL	100.33	100.00	100.00

^a The assessment of the Union of Soviet Socialist Republics, the Byelorussian Soviet Socialist Republic and the Ukrainian Soviet Socialist Republic was determined as a single unit because data were available only on this basis. The allocation was then based on the proportions accepted in 1946 when the first scale was adopted.

V. ASSESSMENT OF THE NEW MEMBER STATES

31. Under rule 161 of the rules of procedure of the General Assembly, the Committee on Contributions shall "advise the General Assembly on the assessments to be fixed for new Members..."⁸ The States admitted to membership in the United Nations at the eighteenth session of the General Assembly are as follows:

States	Date of admission
Kenya	16 December 1963
Zanzibar	16 December 1963

On 26 April 1964 Tanganyika and Zanzibar were united under the name of the United Republic of Tanganyika and Zanzibar and the Government in a communication dated 6 May 1964 asked the Secretary-General of the United Nations to note that "the United Republic of Tanganyika and Zanzibar declares that

it is now a single Member of the United Nations bound by the provisions of the Charter..."⁹

32. The Committee reviewed the statistical data for Kenya and Zanzibar and reached the conclusion that the minimum rate would be the appropriate one in both cases. It decided to recommend therefore that for the year 1964 Kenya should contribute at the rate of 0.04 per cent and that Zanzibar, which ceased to be a separate Member of the Organization on 26 April 1964, should contribute for that year one ninth of 0.04 per cent. The Committee further recommends that the 1964 assessments for the two Members be additional to the scale for 1964 of 100.33 per cent as adopted by

⁹ The Secretary-General informed the Governments of Member States that he had taken action, within his administrative responsibilities, to give effect to the declaration that the United Republic of Tanganyika and Zanzibar had become a single Member of the United Nations. For the texts of the relevant communications, see A/5701.

⁸ See A/520/Rev.7.

the General Assembly in resolutions 1691 A (XVI), 1870 (XVII) and 1927 (XVIII), the contributions to be calculated on the same basis of assessment as for other Member States.

ASSESSMENT FOR THE YEAR OF ADMISSION

33. Under regulation 5.8 of the Financial Regulations of the United Nations, "New Members shall be required to make a contribution for the year in which they become Members... at rates to be determined by the General Assembly". In this connexion, the General Assembly at the second part of its first session decided (resolution 69 (I)) as follows:

"That new Members be required to contribute to the annual budget of the year in which they are

first admitted, at least 33⅓ per cent of their percentage of assessment determined for the following year, applied to the budget for the year of their admission."

By General Assembly decisions, exceptions have been made to this rule and the prescribed minimum of one third has been reduced for practically all new Members since 1955.

34. In the light of the previous General Assembly decisions, the Committee decided to recommend that Kenya and Zanzibar, which were admitted to membership on 16 December 1963, should contribute for their year of admission one ninth of 0.04 per cent applied to the net budget for 1963.

VI. OTHER MATTERS CONSIDERED BY THE COMMITTEE

ASSESSMENT OF NON-MEMBER STATES

35. The General Assembly, in resolution 1691 A (XVI) of 18 December 1961, approved the percentage rates at which States that are not Members of the United Nations but which participate in certain of its activities should be called upon to contribute towards the 1962, 1963 and 1964 expenses of such activities. At its present session, the Committee reviewed these rates, and in arriving at the percentage assessments now recommended for non-member States applied the same principle as for the establishment of the assessments of Member States. The same allowance for low *per capita* income was used, and the rates were computed by relating the adjusted income of each country to the combined adjusted income of those Member States that are not subject to "ceiling," "floor" and "*per capita* ceiling" provisions.

36. As a result of its review, the Committee recommends that the percentage rates at which non-member States may be called upon to contribute towards the 1965, 1966 and 1967 expenses of the United Nations activities in which they participate should be as follows:

	Present rates	Percentage rates recommended for 1965-1967
Federal Republic of Germany..	5.70	7.41
Liechtenstein	0.04	0.04
Monaco	0.04	0.04
Republic of Korea.....	0.19	0.13
Republic of Viet-Nam.....	0.16	0.08
San Marino	0.04	0.04
Switzerland	0.95	0.88

These rates are subject to consultation with the respective Governments.

37. The various non-member States will be called upon to contribute, on the basis of the rates recommended in paragraph 36 above, to the expenses of the United Nations activities in which they participate, as follows:

International Court of Justice

Liechtenstein
San Marino
Switzerland

International control of narcotic drugs

Federal Republic of Germany
Liechtenstein
Monaco

Republic of Korea
Republic of Viet-Nam
San Marino
Switzerland

International Bureau for Declarations of Death of Missing Persons

Federal Republic of Germany

Economic Commission for Asia and the Far East

Republic of Korea
Republic of Viet-Nam

Economic Commission for Europe

Federal Republic of Germany

38. The attention of the Committee was drawn to the Final Act of the United Nations Conference on Trade and Development, adopted by the Conference at its thirty-fifth plenary meeting held on 15 June 1964, which contains under the heading "Financial arrangements" the following recommendation:

"The expenses of the Conference, its subsidiary bodies and secretariat shall be borne by the regular budget of the United Nations which shall include a separate budgetary provision for such expenses.

"In accordance with the practice followed by the United Nations in similar cases, arrangements shall be made for assessments on States non-members of the United Nations which participate in the Conference."¹⁰

The following non-member States were invited to the Conference:

Federal Republic of Germany
Holy See
Liechtenstein
Monaco
Republic of Korea
Republic of Viet-Nam
San Marino
Switzerland
Western Samoa

All of these States except Western Samoa participated in the Conference.

39. The Committee invites the attention of the General Assembly to paragraph 36 above which sets forth rates of assessment for all of these States with the exception of the Holy See and Western Samoa. For these two States the Committee determined that the

¹⁰ E/CONF.46/L.28, annex A.V.1, p. 134.

minimum rate of assessment in the United Nations scale of 0.04 per cent would be appropriate.

40. The Committee also calls to the attention of the General Assembly the possibility of using the rates specified in paragraph 36 for any future United Nations activities in which non-member States participate and to which they may be required to contribute.

COLLECTION OF CONTRIBUTIONS IN CURRENCIES OTHER THAN UNITED STATES DOLLARS

41. The General Assembly at its sixteenth session (resolution 1691 A (XVI)) authorized the Secretary-General 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 financial years 1962, 1963 and 1964 in currencies other than United States dollars.

42. The Committee in its 1962 and 1963 reports outlined the arrangements made by the Secretary-General under this authority for payment of part of the 1962 and 1963 contributions in non-United States currencies.

43. The Committee took note of a report of the Secretary-General on the arrangements made for payment of part of the 1963 currencies. This report indicated that thirteen Member States availed themselves of the option to pay in one or other of the non-United States currencies in which payment was acceptable to the equivalent of a total of \$8.8 million in respect of contributions to the regular budget, to the Special Account for the United Nations Emergency Force and to the *Ad Hoc* Account for the United Nations Operation in the Congo. The currencies in which payment could be accepted are: Belgian francs, Chilean escudos, Ethiopian dollars, French francs, Mexican pesos, Netherlands guilders, pounds sterling, Swiss francs and Thailand baht.

44. The Committee recommends that the Secretary-General should be authorized to make similar arrangements for the period 1965-1967 and that the arrangements be made as comprehensive as practicable.

STATUS OF COLLECTION OF CONTRIBUTIONS

45. Under its terms of reference, one of the functions of the Committee is "to consider and report to the General Assembly on the action to be taken if Members fall into default with their contributions".

46. The Committee took note of a report by the Secretary-General on the status of payment of Member States' contributions as at 28 September 1964. This report showed the following totals of unpaid contributions on that date:

	Contributions due for 1964 \$US	Arrears due for prior years \$US
Working Capital Fund.....	72,000	68,892
United Nations regular budget....	35,279,459	3,525,387
UNEF Special Account.....	11,064,800	29,670,553
ONUC <i>Ad Hoc</i> Account.....	5,946,659	82,628,141
TOTAL	52,362,918	115,892,973

VII. RECOMMENDATIONS OF THE COMMITTEE

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

"The General Assembly

"Resolves that:

The Committee considered the large amounts of arrears and expressed the hope that the Member States concerned will meet their outstanding financial obligations with the least possible delay, and will co-operate fully with the Secretary-General in his efforts to accelerate the collection of contributions.

47. The Committee is also required, under rule 161 of the rules of procedure of the General Assembly, to advise the Assembly "on the action to be taken with regard to the application of Article 19 of the Charter". The Secretary-General has informed the Committee that, at this time, on the basis of the Financial Regulations and the relevant resolutions of the General Assembly, ten Member States are in arrears in the payment of their financial contributions to the United Nations in amounts in excess of the amounts of their assessed contributions for the preceding two full years, namely, 1962 and 1963. Details of these arrears are appended as annex I. None of these States has informed, or sought to demonstrate to this Committee, that its failure to pay is due to conditions beyond its control. Messrs. Chakravarty, Raczkowski, Solodovnikov and Viaud wished to express separate views on the question dealt with in this paragraph. These are set out in annexes II, III, IV and V.

48. The Committee authorized its Chairman, on the basis of information made available by the Secretary-General after the date of this report, to submit to the General Assembly, on the date of the opening of its nineteenth session, an addendum to the present report setting forth any additional information received with respect to the status of the contributions payments of the Member States referred to above.

SCALES OF CONTRIBUTIONS FOR SPECIALIZED AGENCIES

49. The General Assembly on 24 November 1949 authorized the Committee (resolution 311 B (IV)) "to recommend or advise on the scale of contributions for a specialized agency if requested by that agency to do so".

50. Under this authority, the Committee supplied to specialized agencies at their request theoretical probable percentages in the United Nations scale for States that are members of such agencies but not Members of the United Nations. In accordance with the arrangements made by the Committee in pursuance of the above resolution, the Secretary-General has supplied to specialized agencies at their request statistical data and other relevant information, including the formula used for making allowance in the United Nations scale for low *per capita* income and other explanatory material on the technical methods used by the Committee.

ADOPTION OF THE REPORT

51. The Committee adopted this report to the General Assembly. Mr. Raczkowski and Mr. Solodovnikov voted against the section "Status of collection of contributions" and because of this disagreement with that section they voted against the report as a whole.

"1. The scale of assessments for Members contributions to the United Nations budget for the financial years 1965, 1966 and 1967 shall be as follows:

<i>"Member State</i>	<i>Per cent</i>
Afghanistan	0.05
Albania	0.04
Algeria	0.10
Argentina	0.92
Australia	1.58
Austria	0.53
Belgium	1.15
Bolivia	0.04
Brazil	0.95
Bulgaria	0.17
Burma	0.06
Burundi	0.04
Byelorussian Soviet Socialist Republic	0.52
Cambodia	0.04
Cameroon	0.04
Canada	3.17
Central African Republic	0.04
Ceylon	0.08
Chad	0.04
Chile	0.27
China	4.25
Colombia	0.23
Congo (Brazzaville)	0.04
Congo (Leopoldville)	0.05
Costa Rica	0.04
Cuba	0.20
Cyprus	0.04
Czechoslovakia	1.11
Dahomey	0.04
Denmark	0.62
Dominican Republic	0.04
Ecuador	0.05
El Salvador	0.04
Ethiopia	0.04
Finland	0.43
France	6.09
Gabon	0.04
Ghana	0.08
Greece	0.25
Guatemala	0.04
Guinea	0.04
Haiti	0.04
Honduras	0.04
Hungary	0.56
Iceland	3.04
India	1.85
Indonesia	0.39
Iran	0.20
Iraq	0.08
Ireland	0.16
Israel	0.17
Italy	2.54
Ivory Coast	0.04
Jamaica	0.05
Japan	2.77
Jordan	0.04
Kenya	0.04
Kuwait	0.06
Laos	0.04
Lebanon	0.05
Liberia	0.04
Libya	0.04
Luxembourg	0.05
Madagascar	0.04
Malaysia	0.15
Mali	0.04
Mauritania	0.04
Mexico	0.81
Mongolia	0.04
Morocco	0.11
Nepal	0.04

<i>"Member State</i>	<i>Per cent</i>
Netherlands	1.11
New Zealand	0.38
Nicaragua	0.04
Niger	0.04
Nigeria	0.17
Norway	0.44
Pakistan	0.37
Panama	0.04
Paraguay	0.04
Peru	0.09
Philippines	0.35
Poland	1.45
Portugal	0.15
Romania	0.35
Rwanda	0.04
Saudi Arabia	0.07
Senegal	0.04
Sierra Leone	0.04
Somalia	0.04
South Africa	0.52
Spain	0.73
Sudan	0.06
Sweden	1.26
Syria	0.05
Thailand	0.14
Togo	0.04
Trinidad and Tobago	0.04
Tunisia	0.05
Turkey	0.35
Uganda	0.04
Ukrainian Soviet Socialist Republic	1.97
Union of Soviet Socialist Republics	14.92
United Arab Republic	0.23
United Kingdom of Great Britain and Northern Ireland	7.21
United Republic of Tanganyika and Zanzibar	0.04
United States of America	31.91
Upper Volta	0.04
Uruguay	0.10
Venezuela	0.50
Yemen	0.04
Yugoslavia	0.36

TOTAL 100.00

"2. Subject to rule 161 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 1967, when a report shall be submitted for the consideration of the Assembly at its twenty-second 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 financial years 1965, 1966 and 1967 in currencies other than United States dollars;

"4. For the year 1964, the rates of contributions for the States admitted to membership in the Organization at the eighteenth session of the General Assembly shall be as follows:

<i>"State</i>	<i>Per cent</i>
Kenya	0.04
Zanzibar	1/9 of 0.04

These rates shall be in addition to the scale of assessments for 1964 adopted under General Assembly resolutions 1691 A (XVI) of 18 December 1961, 1870 (XVII) of 20 December 1962 and 1927 (XVIII) of 11 December 1963;

"5. Kenya and Zanzibar, which became Members of the United Nations on 13 December 1963, shall contribute for the year of admission one-ninth of 0.04 per cent applied to the net budget for 1963;

"6. Subject to rule 161 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 1965, 1966 and 1967 expenses of such activities on the basis of the following rates:

<i>"Non-member State</i>	<i>Per cent</i>
Federal Republic of Germany.....	7.41
Liechtenstein	0.04
Monaco	0.04
Republic of Korea.....	0.13
Republic of Viet-Nam.....	0.08
San Marino	0.04
Switzerland	0.88

The following countries being called upon to contribute:

"(a) To the International Court of Justice: Liechtenstein, San Marino and Switzerland;

"(b) To the international control of narcotic drugs: Federal Republic of Germany, Liechtenstein, Monaco, Republic of Korea, Republic of Viet-Nam, San Marino and Switzerland;

"(c) To the International Bureau for Declarations of Death of Missing Persons: Federal Republic of Germany;

"(d) To the Economic Commission for Asia and the Far East; Republic of Korea and Republic of Viet-Nam;

"(e) To the Economic Commission for Europe: Federal Republic of Germany."

ANNEX I

List of Member States whose arrears exceed the amount of assessed contributions for 1962 and 1963 as at 5 October 1964

Amount of assessed contributions for 1962 and 1963

Arrears of assessed contributions to:

Member State	Amount of assessed contributions for 1962 and 1963				Arrears of assessed contributions to:				Total	Excess of columns 8 over column 4
	Working Capital Fund and Budget	UNEF Special Account	ONUC Ad Hoc Account	Total	Working Capital Fund and Budget	UNEF Special Account	ONUC Ad Hoc Account	Total		
	(\$US)	(\$US)	(\$US)	(\$US)	(\$US)	(\$US)	(\$US)	(\$US)	(\$US)	(\$US)
Bolivia	71,356	3,036	12,989	87,381	60,536.00	32,970.00	31,484.40	124,990.40	37,609.40	
Byelorussian SSR	940,116	100,022	587,326	1,627,464	—	493,083.00	1,280,137.00	1,773,220.00	145,756.00	
Czechoslovakia	1,897,733	225,047	1,321,483	3,444,263	—	933,084.00	2,603,920.00	3,537,004.00	92,741.00	
Hungary	932,277	107,715	632,505	1,672,497	720,881.00	456,043.00	918,775.00	2,095,699.00	423,202.00	
Paraguay	71,356	3,036	12,989	87,381	84,884.50	26,726.00	20,880.00	132,490.50	45,109.50	
Poland	2,282,393	183,806	933,726	3,399,925	—	1,390,410.00	2,274,641.00	3,665,051.00	265,126.00	
Romania	570,625	61,551	361,432	993,608	—	405,581.00	862,613.00	1,268,194.00	274,586.00	
Ukrainian SSR	3,577,076	380,850	2,236,356	6,194,282	—	1,887,904.00	4,889,673.00	6,777,577.00	583,295.00	
USSR	27,042,144	2,879,453	16,908,209	46,829,806	—	15,638,166.00	36,984,971.00	52,623,137.00	5,793,331.00	
Yemen	71,356	3,036	12,989	87,381	64,850.50	36,364.00	40,253.00	141,467.50	54,086.50	

ANNEX II

Separate opinion of Mr. B. N. Chakravarty

1. Rule 161 of the rules of procedure lays down that the Committee on Contributions shall advise the General Assembly "on the action to be taken with regard to the application of Article 19 of the Charter". In paragraph 47 of the report six members of the Committee, constituting the majority, have decided to bring to the notice of the General Assembly the report of the Secretary-General on the collection of contributions and advances to the Working Capital Fund. From the majority report, it is not clear what action is being recommended. Perhaps, these members think that the Committee on Contributions is not required, under rule 161, to give any advice in regard to the first sentence of Article 19 of the Charter and that advice is needed only in regard to the second sentence of this Article. It is presumably in regard to this latter question that a statement has been made in the report to the effect that none of the defaulting Member States has pleaded that the failure to pay is due to conditions beyond its control. If that is indeed the view of the majority, it should have been made clear in the report. With all due respect to the views of the majority, it seems to me that paragraph 47 does not adequately comply with the mandatory requirements of rule 161; nor is the wording thereof in conformity with that of the report of the Committee on Contributions to the thirteenth session (A/3890), when the question of the application of Article 19 arose in one case. A mere passing on to the General Assembly of the Secretary-General's report seems to be superfluous since, under regulation 5.7 of the Financial Regulations, the Secretary-General in any case submits "to the regular session of the General Assembly, a report on the collection of contributions and advances to the Working Capital Fund" and this will be a more up-to-date report than the one before the Committee. In the circumstances, I have to record my views on this question separately.

2. The General Assembly has accepted the advisory opinion

of the International Court of Justice which is to the effect that the expenditure on peace-keeping operations are expenses of the Organization within the meaning of Article 17 of the Charter. The General Assembly has made assessments on that basis. There is however as yet no general agreement among the Member States that failure to pay such expenses should bring the Member State concerned within the mischief of Article 19 of the Charter. The question whether the contributions to the UNEF and ONUC accounts are to be included in the calculations for the purpose of the application of Article 19 is more a political than a financial issue. On this question there was no unanimity in the Committee either. Some Members are of the view that the arrears in the special accounts such as UNEF and ONUC must also be taken into account in considering the applicability of Article 19. Other members are of the view that Article 19 applies only in regard to default in payment of dues to the regular budget and not to the special accounts, such as UNEF and ONUC. This Committee is primarily a financial committee and I therefore feel that it cannot give advice on a matter which is mainly a political one. It is for the General Assembly to consider the matter from all points of view including the political and take a decision.

3. Therefore, I think that in its report the Committee should have said that at the present time the amount of arrears due by Member States to the regular budget is in all but one case less than the amount of contributions due from them for the preceding two full years. If the contributions to the UNEF Special Account and to the ONUC *Ad Hoc* Account are to be included in the calculations, for the purpose of Article 19, the contributions unpaid by nine other Member States would at present exceed the total amounts for which they were assessed by the General Assembly for 1962 and 1963.

ANNEX III

Separate opinion of Mr. S. Raczkowski

1. Mr. Raczkowski voted against the section of the report entitled "Status of collection of contributions", and consequently against the report as a whole.

2. He felt that this section does not reflect the basic difference of opinion among experts with regard to the problem what should be considered as arrears in the payment of financial contributions to the United Nations.

3. The list of Member States whose arrears exceed the amount of assessed contributions for 1962 and 1963, which was submitted to the Committee by the Secretary-General, shows clearly that real arrears, i.e., arrears concerning the regular budget and Working Capital Fund accounts, appear in the case of one Member State only (Paraguay).

4. Mr. Raczkowski contended that the contributions to the United Nations Emergency Force Special Account and Congo *Ad Hoc* Account, as calculated by the Secretariat, do not fall within the province of financial obligations of Member States. Therefore these contributions could not and should not be taken into account by the Committee, when reporting to the General Assembly which Member States fall into default with their contributions. Consequently, Mr. Raczkowski did not agree with the statement in the report that ten Member States are in arrears. Only one Member State can be considered at present as being in such arrears, and only with regard to that country the General Assembly should consider whatever action might be appropriate.

ANNEX IV

Separate opinion of Mr. V. G. Solodovnikov

1. Mr. Solodovnikov voted against the section of the report entitled "Status of collection of contributions", but endorsed all the other sections. He voted against the report as a whole because the section of the report entitled "Status of collection of contributions" was unacceptable to him.

2. Mr. Solodovnikov's position is as follows:

In accordance with rule 161 of the rules of procedure of the General Assembly, the Committee on Contributions shall advise the General Assembly concerning the apportionment, under Article 17, paragraph 2, of the Charter, only of expenses relating to the regular budget of the United Nations. Article 17 of the Charter reads:

"1. The General Assembly shall consider and approve the budget of the Organization.

"2. The expenses of the Organization shall be borne by the Members as apportioned by the General Assembly."
The term "expenses of the Organization" as used in Article 17 of the Charter certainly does not mean "all the expenses of the Organization", but only expenses under the budget, i.e., the normal expenses of the United Nations. Expenditure on the maintenance of United Nations armed forces, on the other hand, does not come under Article 17 and consequently is not part of the budget referred to in that Article. According to the United Nations Charter, only the Security Council has the

power to decide any questions relating to action for the maintenance of international peace and security, and the States Members of the United Nations must comply with the Council's decisions in conformity with their obligations under the Charter. The Committee on Contributions, being a Committee of the General Assembly, is in general not competent to examine, in any form whatever, the question of expenditure on the maintenance of United Nations armed forces, even if the establishment and operation of such forces were in conformity with the Charter. As is well known, however, the decisions on the operations of the armed forces which were carried out in the name of the United Nations in the Middle East and in the Congo were adopted and applied in violation of the Charter and by-passing the Security Council and are therefore unlawful.

3. Mr. Solodovnikov further pointed out that the General Assembly had not asked the Committee on Contributions to work out a scale of assessments for any contributions except those to the regular budget. The Committee's terms of reference as set out in the annex to its 1961 report to the General Assembly (A/4775) do not contain anything on the basis of which the Committee could be called upon to consider any questions relating to the *ad hoc* accounts for the maintenance of armed forces in the Middle East and in the Congo. That is the reason why the Committee was not asked to work out a scale of assessments for such expenditures.

4. For all the above considerations, there was no ground for discussing, as some members of the Committee have done, the question of the indebtedness of a number of States Members of the United Nations resulting from assessments unlawfully imposed upon them for reimbursing the costs of United Nations operations in the Congo and the Middle East, operations which,

as noted above, are not part of the regular budget of the United Nations.

5. Mr. Solodovnikov also pointed out that the wording of the section of the report entitled "Status of collection of contributions" reflected only the opinion of part of the Committee's members. A number of members not only stated categorically that they were in disagreement with that wording, but insisted on the inclusion in the Committee's report of the statement of a different position, one which is diametrically opposed to the opinion of the rest of the Committee's members. However, contrary to the usual method of considering questions in United Nations organs and drawing up reports on their work, some members of the Committee took an unprecedented position, as a result of which the wording which reflected what had really happened in the Committee was not even included in the body of the Committee's report. The point is that the Committee did not arrive at a unanimous view on the question of what should be regarded as indebtedness to the United Nations within the meaning of Article 19 of the Charter and that some members of the Committee held that contributions to the *ad hoc* accounts for the maintenance of armed forces in the Middle East and in the Congo, submitted by the United Nations Secretariat, can in no circumstances be so regarded.

6. Thus the section of the Committee's report dealing with the status of collection of contributions was drawn up in violation of generally recognized rules and the normal practice of United Nations organs, i.e. unilaterally, without taking into account the opinions of all members of the Committee, while the position taken by some of the members during the discussion of the Secretary-General's report on the status of indebtedness of United Nations Members is in complete contradiction with the basic provisions of the United Nations Charter.

ANNEX V

Separate opinion of Mr. M. Viaud

1. Mr. Viaud could not associate himself with the observations in paragraph 47 of the report for the following reasons:

2. First, he was of the opinion that the Committee's terms of reference with respect to the problem of arrears in the payment of contributions was laid down by General Assembly resolution 14 A (I) of 13 February 1946 in the following terms:

"(c) To consider and report to the General Assembly on the action to be taken if Members fall into default with their contributions.

"In connexion with the latter, the Committee should advise the Assembly in regard to the application of Article 19 of the Charter."

In his view, it was those provisions which must be taken into

account rather than rule 161 of the General Assembly's rules of procedure. It followed from the provisions of resolution 14 A (I) that Article 19 of the Charter could not be automatically applied to Member States alleged to be more than two years in arrears in the payment of their contribution.

3. Secondly, he observed that the members of the Committee had not been in a position to give the General Assembly unanimous advice in regard to the application of Article 19 of the Charter to the cases mentioned by the Secretary-General. In his opinion, Article 19 applies only to the collection of contributions to the ordinary budget of the United Nations and not to the collection of sums demanded from Member States in order to finance expenditures from the UNEF Special Account and the ONUC *Ad Hoc* Account.

ANNEX VI

Separate opinion of Mr. S. Raczkowski concerning paragraph 30 of the report

Mr. Raczkowski expressed the opinion that in the case of some countries the increases of assessment would be lower or would not occur if some factors concerning the computation of their national income and/or their ability to secure freely convertible foreign currency were taken into consideration to a higher degree. He stated that because of these reasons he could not support in particular the proposed assessments for Czechoslovakia, Hungary, Poland and Romania. He also expressed the opinion that for some other countries with high *per capita* income, the assessments were established at a lower level than would have been the case if the principle of progressive increases of taxable income exceeding \$1,000 were introduced.

WHERE TO BUY UNITED NATIONS PUBLICATIONS AND THE PUBLICATIONS OF THE INTERNATIONAL COURT OF JUSTICE

AFRICA

CAMEROON:
LIBRAIRIE DU PEUPLE AFRICAINE
La Gérante, B. P. 1197, Yaoundé.
DIFFUSION INTERNATIONALE CAMEROUNAISE
DU LIVRE ET DE LA PRESSE, Sangmelima.

CONGO (Léopoldville):
INSTITUT POLITIQUE CONGOLAIS
B. P. 2307, Léopoldville.

ETHIOPIA: INTERNATIONAL PRESS AGENCY
P. O. Box 120, Addis Ababa.

GHANA: UNIVERSITY BOOKSHOP
University College of Ghana, Legon, Accra.

KENYA: THE E.S.A. BOOKSHOP, Box 30167, Nairobi.

LIBYA: SUKKI EL JERBI (BOOKSELLERS)
P. O. Box 78, Istiklal Street, Benghazi.

MOROCCO: AUX BELLES IMAGES
281 Avenue Mohammed V, Rabat.

NIGERIA: UNIVERSITY BOOKSHOP (NIGERIA) LTD.
University College, Ibadan.

NORTHERN RHODESIA:
J. BELDING, P. O. Box 750, Mufuitra.

NYASALAND: BOOKERS (NYASALAND) LTD.
Lontyre House, P. O. Box 34, Blantyre.

SOUTH AFRICA:
VAN SCHAIK'S BOOKSTORE (PTY) LTD.
Church Street, Box 724, Pretoria.
TECHNICAL BOOKS (PTY.) LTD., Faraday House
P. O. Box 2866, 40 St. George's Street, Cape Town.

SOUTHERN RHODESIA:
THE BOOK CENTRE, First Street, Salisbury.

TANGANYIKA: DAR ES SALAAM BOOKSHOP
P. O. Box 9030, Dar es Salaam.

UGANDA: UGANDA BOOKSHOP, P. O. Box 145, Kampala.

UNITED ARAB REPUBLIC:
LIBRAIRIE "LA RENAISSANCE D'ÉGYPTE"
9 Sh. Adly Pasha, Cairo.
AL NAHDA EL ARABIA BOOKSHOP
32 Abd-el-Khalek Sarwatt St., Cairo.

ASIA

BURMA: CURATOR, GOVT. BOOK DEPOT, Rangoon.

CAMBODIA: ENTREPRISE KHMÈRE DE LIBRAIRIE
Imprimerie & Papeterie S.r.l., Phnom-Penh.

CEYLON: LAKE HOUSE BOOKSHOP
Assoc. Newspapers of Ceylon, P. O. Box 244, Colombo.

CHINA:
THE WORLD BOOK COMPANY, LTD.
99 Chung King Road, 1st Section, Taipei, Taiwan.
THE COMMERCIAL PRESS, LTD.
211 Honan Road, Shanghai.

HONG KONG: THE SWINDON BOOK COMPANY
25 Nathan Road, Kowloon.

INDIA:
ORIENT LONGMANS
Calcutta, Bombay, Madras, New Delhi, Hyderabad,
OXFORD BOOK & STATIONERY COMPANY
New Delhi and Calcutta.

INDONESIA:
PEMBANGUNAN, LTD., Gunung Sahari 84, Jakarta.

JAPAN: MARUZEN COMPANY, LTD.
6 Tori-Nichome, Nihonbashi, Tokyo.

KOREA, REPUBLIC OF:
EUL-YOO PUBLISHING CO., LTD., 5-2-KA, Chongno, Seoul.

PAKISTAN:
THE PAKISTAN CO-OPERATIVE BOOK SOCIETY
Dacca, East Pakistan.
PUBLISHERS UNITED, LTD., Lahore.
THOMAS & THOMAS, Karachi.

PHILIPPINES:
PHILIPPINE EDUCATION COMPANY, INC.
1104 Castillejos, P. O. Box 620, Quiapo, Manila.
POPULAR BOOKSTORE, 1573 Doroteo Jose, Manila.

SINGAPORE:
THE CITY BOOK STORE, LTD., Collyer Quay.

THAILAND:
PRAMUAN MIT, LTD.
55 Chakrawat Road, Wat Tuk, Bangkok.

NEIBONDH & CO., LTD.
New Road, Siraek Phya Sri, Bangkok.

SUKSAPAN PANIT
Mansion 9, Rajadamern Avenue, Bangkok.

VIET-NAM, REPUBLIC OF:
LIBRAIRIE-PAPETERIE XUAN THU
185, rue Tu-do, B. P. 263, Saigon.

EUROPE

AUSTRIA:
GEROLD & COMPANY, Graben 31, Wien, I.
GEORG FROMME & CO., Spengergasse 39, Wien, V.

BELGIUM:
EGENCE ET MESSAGERIES DE LA PRESSE, S.A.
14-22, rue du Persil, Bruxelles.

BULGARIA:
RAZNOŪZŪS, 1, Tzar Assen, Sofia.

CYPRUS: PAN PUBLISHING HOUSE
10 Alexander the Great Street, Strovolos.

CZECHOSLOVAKIA:
ARTIA LTD., 30 ve Smečkách, Praha, 2.

DENMARK: EJNAR MUNKSGAARD, LTD.
Nørregade 6, København, K.

FINLAND: AKATEEMINEN KIRJAKAUPPA
2 Keskuskatu, Helsinki.

FRANCE: ÉDITIONS A. PEDONE
13, rue Soufflot, Paris (V^e).

GERMANY, FEDERAL REPUBLIC OF:
R. EISENSCHMIDT
Schwanthaler Str. 59, Frankfurt/Main.
ELWERT UND MEURER
Hauptstrasse 101, Berlin-Schöneberg.
ALEXANDER HORN, Spiegelgasse 9, Wiesbaden.
W. E. SAARBACH, Gertrudenstrasse 30, Köln (1).

GREECE: KAUFFMANN BOOKSHOP
28 Stadion Street, Athens.

HUNGARY: KULTURA, P. O. Box 149, Budapest 62.

ICELAND: BOKAVERZLUN SIGFÚSAR
EYMUNDSSONAR H. F., Austurstraeti 18, Reykjavik.

IRELAND: STATIONERY OFFICE, Dublin.

ITALY: LIBRERIA COMMISSIONARIA SANSONI
Via Gino Capponi 26, Firenze,
and Via Paolo Mercuri 19/B, Roma.
AGENZIA E.I.O.U., Via Meravigli 16, Milano.

LUXEMBOURG:
LIBRAIRIE J. TRAUSSCHUMMER
F ace du Théâtre, Luxembourg.

NETHERLANDS: N. V. MARTINUS NIJHOFF
Lange Voorhout 9, 's-Gravenhage.

NORWAY: JOHAN GRUNDT TANUM
Karl Johansgt. 41, Oslo.

POLAND: PAN, Pałac Kultury i Nauki, Warszawa.

PORTUGAL: LIVRARIA RODRIGUES Y CIA.
186 Rua Aurora, Lisboa.

ROMANIA: CARTIMEX, Str. Aristide Briand 14-18,
P. O. Box 134-135, Bucuresti.

SPAIN: AGUILAR S.A. DE EDICIONES
Juan Bravo 38, Madrid 6.
LIBRERIA BOSCH
Ronda Universitat 11, Barcelona.
LIBRERIA MUNDI-PRENSA, Castelló 37, Madrid.

SWEDEN:
C. E. FRITZES KUNGL. HOVBOKHANDEL A-B
Fredsgatan 2, Stockholm.

SWITZERLAND:
LIBRAIRIE PAYOT, S. A., Lausanne, Genève.
HANS RAUNHARDT, Kirchgasse 17, Zürich 1.

TURKEY: LIBRAIRIE HACHETTE
469 Istiklal Caddesi, Beyoglu, Istanbul.

UNION OF SOVIET SOCIALIST REPUBLICS:
MEZHUNARODNAYA KNIVGA
Smolenskaya Ploshchad, Moskva.

UNITED KINGDOM:
H. M. STATIONERY OFFICE, P. O. Box 569, London, S.E. 1
(and HMSO branches in Belfast, Birmingham,
Bristol, Cardiff, Edinburgh, Manchester).

YUGOSLAVIA:
CANKARJEVA ZALOŽBA, Ljubljana, Slovenija.
DRŽAVNO PREDUZEĆE
Jugoslovenska Knjižna, Terazije 27/11, Beograd.
PROSVJETA, 5, Trg Bratstva i Jedinstva, Zagreb.
PROSVETA PUBLISHING HOUSE
Import-Export Division, P. O. Box 559,
Terazije 16/1, Beograd.

LATIN AMERICA

ARGENTINA: EDITORIAL SUDAMERICANA, S. A.
Aisina 500, Buenos Aires.

BOLIVIA: LIBRERIA SELECCIONES, Casilla 972, La Paz.

LOS AMIGOS DEL LIBRO
Call's Perú esq. España, Casilla 450, Cochabamba.

BRAZIL:
LIVRARIA AGIR
Rua Mexico 98-B, Caixa Postal 3291, Rio de Janeiro.
LIVRARIA FREITAS BASTOS, S. A.
Caixa Postal 899, Rio de Janeiro.
LIVRARIA KOSMOS EDITORA
Rua Rosario 135/137, Rio de Janeiro.

CHILE:
EDITORIAL DEL PACIFICO, Ahumada 57, Santiago.
LIBRERIA IVENS, Casilla 205, Santiago.

COLOMBIA:
LIBRERIA AMERICA, Calle 51 Núm. 49-58, Medellín.
LIBRERIA BUCHHOLZ, Av. Jiménez de Quesada 8-40, Bogotá.

COSTA RICA: IMPRENTA Y LIBRERIA TREJOS
Apartado 1313, San José.

CUBA: CUBARTIMPEX, Apartado Postal 6540, La Habana.

DOMINICAN REPUBLIC: LIBRERIA DOMINICANA
Mercedes 49, Santo Domingo.

ECUADOR:
LIBRERIA CIENTIFICA, Casilla 362, Guayaquil.
LIBRERIA UNIVERSITARIA, Calle Garcia Moreno 739, Quito.

EL SALVADOR:
LIBRERIA CULTURAL SALVADOREÑA
2a. Av. Sur, San Salvador.
MANUEL NAVAS Y CIA.
1a. Avenida Sur 37, San Salvador.

GUATEMALA:
LIBRERIA CERVANTES, 5a. Av. 9 39, Zona 1, Guatemala.
SOCIEDAD ECONOMICA-FINANCIERA
6a. Av. 14-33, Guatemala.

HAITI: LIBRAIRIE "À LA CARAVELLE", Port-au-Prince.

HONDURAS: LIBRERIA PANAMERICANA, Tegucigalpa.

MEXICO: EDITORIAL HERMES, S. A.
Ignacio Mariscal 41, México, D. F.

PANAMA: JOSE MENEDEZ
Agencia Internacional de Publicaciones,
Apartado 2052, Av. 8A Sur 21-58, Panamá.

PARAGUAY:
AGENCIA DE LIBRERIAS DE SALVADOR NIZZA
Calle Pte. Franco No. 39-43, Asunción.

PERU:
LIBRERIA INTERNACIONAL DEL PERU, S. A.
Casilla 1417, Lima.
LIBRERIA STUDIUM S. A.
Amargura 939, Apartado 2139, Lima.

URUGUAY: LIBRERIA RAFAEL BARRETT
Ramón Anador 4030, Montevideo.
REPRESENTACION DE EDITORIALES,
PROF. H. D'ELIA
Plaza Cagancha 1342, 1° piso, Montevideo.

VENEZUELA: LIBRERIA DEL ESTE
Av. Miranda, No. 52, Edf. Galipán, Caracas.

MIDDLE EAST

IRAN: MEHR AYIN BOOKSHOP
Abbas Abad Avenue, Isfahan.

IRAQ: MACKENZIE'S BOOKSHOP, Baghdad.

ISRAEL: BLUMSTEIN'S BOOKSTORES
35 Allenby Rd. and 48 Nachlat Benjamin St., Tel Aviv.

JORDAN: JOSEPH I. BAIHOUS & CO.
Dar-ul-Kutub, Box 66, Amman.

LEBANON: KHAYAT'S COLLEGE BOOK CO-OPERATIVE
92-94, rue Bliss, Beirut.

NORTH AMERICA

CANADA:
THE QUEEN'S PRINTER/L'IMPRIMEUR DE LA REINE
Ottawa, Ontario.

UNITED STATES OF AMERICA:
SALES SECTION, UNITED NATIONS, New York.
Puerto Rico:
PAN AMERICAN BOOK CO., P. O. Box 3511, San Juan 17.
BOOKSTORE, UNIVERSITY OF PUERTO RICO, Rio Piedras.

OCEANIA

AUSTRALIA:
U. N. ASSOCIATION OF AUSTRALIA
McEwan House, 343 Little Collins St., Melbourne C.1, Vic.
WEA BOOKROOM, University, Adelaide, S.A.
UNIVERSITY BOOKSHOP, St. Lucia, Brisbane, Qld.
THE EDUCATIONAL AND TECHNICAL BOOK AGENCY
Parap Shopping Centre, Darwin, N.T.
COLLINS BOOK DEPOT PTY. LTD.
Monash University, Wellington Road, Clayton, Vic.
COLLINS BOOK DEPOT PTY. LTD.
363 Swanston Street, Melbourne, Vic.
THE UNIVERSITY BOOKSHOP, Nedlands, W.A.
UNIVERSITY BOOKROOM
University of Melbourne, Parkville N.2, Vic.
UNIVERSITY CO-OPERATIVE BOOKSHOP LIMITED
Manning Road, University of Sydney, N.S.W.

NEW ZEALAND:
GOVERNMENT PRINTING OFFICE
Private Bag, Wellington (and Government Bookshops in
Auckland, Christchurch and Dunedin).

WEST INDIES

BERMUDA: BERMUDA BOOK STORES
Reid and Burnaby Streets, Hamilton.

BRITISH GUIANA: BOOKERS STORES, LTD.
20-23 Church Street, Georgetown.

CURAÇAO, N.W.I.:
BOEKHANDEL SALAS, P. O. Box 44.

JAMAICA: SANGSTERS BOOK ROOM
91 Harbour Street, Kingston.

TRINIDAD AND TOBAGO:
CAMPBELL BOOKER LTD., Port of Spain.

[64E1]

United Nations publications may be purchased or ordered from booksellers throughout the world and paid for in local currency. For further information write to United Nations, Sales Section, New York, N. Y. 10017, or to United Nations, Sales Section, Palais des Nations, Geneva, Switzerland.