

**Seventy-ninth session**

Agenda item 143

**Scale of assessments for the apportionment of the expenses
of the United Nations****Resolution adopted by the General Assembly
on 24 December 2024***[on the report of the Fifth Committee (A/79/390/Add.1, para. 13)]***79/249. Scale of assessments for the apportionment of the expenses
of the United Nations***The General Assembly,*

Recalling its previous resolutions and decisions on the scale of assessments for the apportionment of the expenses of the United Nations, including its resolutions [55/5](#) B and C of 23 December 2000, [57/4](#) B of 20 December 2002, [58/1](#) B of 23 December 2003, [61/237](#) of 22 December 2006, [64/248](#) of 24 December 2009, [67/238](#) of 24 December 2012, [70/245](#) of 23 December 2015, [73/271](#) of 22 December 2018 and [76/238](#) of 24 December 2021 and its decision 68/548 of 27 December 2013,

Reaffirming Article 17, paragraph 2, of the Charter of the United Nations and rule 160 of its rules of procedure,

Recalling paragraphs 5 and 6 of its resolution [58/1](#) B,

Having considered the report of the Committee on Contributions on its eighty-fourth session¹ and the report of the Secretary-General on multi-year payment plans,²

1. *Takes note* of the report of the Committee on Contributions on its eighty-fourth session;
2. *Also takes note* of the report of the Secretary-General on multi-year payment plans;
3. *Reaffirms* that the determination of the scale of assessments for the apportionment of the expenses of the United Nations shall remain the prerogative of the General Assembly;

¹ *Official Records of the General Assembly, Seventy-ninth Session, Supplement No. 11 and addendum (A/79/11 and A/79/11/Add.1).*

² [A/79/69](#).



4. *Also reaffirms* the fundamental principle that the expenses of the Organization shall be apportioned broadly according to capacity to pay;

5. *Further reaffirms* the obligation of all Member States to bear the expenses of the United Nations, as apportioned by the General Assembly, in conformity with Article 17, paragraph 2, of the Charter of the United Nations;

6. *Reaffirms* that the Committee on Contributions as a technical body is required to prepare the scale of assessments strictly on the basis of reliable, verifiable and comparable data;

7. *Decides* that the scale of assessments for the period from 2025 to 2027 shall be based on the following elements and criteria:

(a) Estimates of gross national income;

(b) Average statistical base periods of three and six years;

(c) Conversion rates based on market exchange rates, except where that would cause excessive fluctuations and distortions in the income of some Member States, when price-adjusted rates of exchange or other appropriate conversion rates should be employed, taking due account of its resolution 46/221 B of 20 December 1991;

(d) The debt-burden approach employed in the scale of assessments for the period from 2022 to 2024;

(e) A low per capita income adjustment of 80 per cent, with a threshold per capita income limit of the average per capita gross national income of all Member States for the statistical base periods;

(f) A minimum assessment rate of 0.001 per cent;

(g) A maximum assessment rate for the least developed countries of 0.01 per cent;

(h) A maximum assessment rate of 22 per cent;

8. *Recognizes* that the current methodology can be enhanced, bearing in mind the principle of capacity to pay;

9. *Requests* the Committee on Contributions, in accordance with its mandate and the rules of procedure of the General Assembly, to review and make recommendations on the elements of the methodology of the scale of assessments in order to reflect the capacity of Member States to pay, and to report thereon to the Assembly by the main part of its eighty-second session;

10. *Encourages* Member States to submit national accounts data under the 2008 System of National Accounts on a timely basis;

11. *Supports* the efforts of the Statistics Division of the Department of Economic and Social Affairs of the Secretariat in supporting statistics at the national level and in providing support to countries and regional organizations to enhance coordination, advocacy and resources for the implementation of the 2008 System of National Accounts;

12. *Resolves* that the scale of assessments for the contributions of Member States to the regular budget of the United Nations for 2025, 2026 and 2027 shall be as follows:

<i>Member State</i>	<i>Percentage</i>
Afghanistan	0.005
Albania	0.010
Algeria	0.087
Andorra	0.004

<i>Member State</i>	<i>Percentage</i>
Angola	0.010
Antigua and Barbuda	0.002
Argentina	0.490
Armenia	0.007
Australia	2.040
Austria	0.626
Azerbaijan	0.034
Bahamas	0.015
Bahrain	0.050
Bangladesh	0.010
Barbados	0.007
Belarus	0.043
Belgium	0.773
Belize	0.001
Benin	0.005
Bhutan	0.001
Bolivia (Plurinational State of)	0.018
Bosnia and Herzegovina	0.014
Botswana	0.013
Brazil	1.411
Brunei Darussalam	0.019
Bulgaria	0.071
Burkina Faso	0.005
Burundi	0.001
Cabo Verde	0.001
Cambodia	0.008
Cameroon	0.014
Canada	2.543
Central African Republic	0.001
Chad	0.005
Chile	0.374
China	20.004
Colombia	0.197
Comoros	0.001
Congo	0.005
Costa Rica	0.063
Côte d'Ivoire	0.024
Croatia	0.088
Cuba	0.122
Cyprus	0.035
Czechia	0.344
Democratic People's Republic of Korea	0.005
Democratic Republic of the Congo	0.010
Denmark	0.531

<i>Member State</i>	<i>Percentage</i>
Djibouti	0.002
Dominica	0.001
Dominican Republic	0.069
Ecuador	0.065
Egypt	0.182
El Salvador	0.013
Equatorial Guinea	0.008
Eritrea	0.001
Estonia	0.045
Eswatini	0.002
Ethiopia	0.010
Fiji	0.003
Finland	0.386
France	3.858
Gabon	0.011
Gambia	0.001
Georgia	0.009
Germany	5.692
Ghana	0.025
Greece	0.280
Grenada	0.001
Guatemala	0.046
Guinea	0.004
Guinea-Bissau	0.001
Guyana	0.011
Haiti	0.006
Honduras	0.010
Hungary	0.223
Iceland	0.035
India	1.106
Indonesia	0.579
Iran (Islamic Republic of)	0.386
Iraq	0.131
Ireland	0.472
Israel	0.609
Italy	2.813
Jamaica	0.007
Japan	6.930
Jordan	0.021
Kazakhstan	0.131
Kenya	0.037
Kiribati	0.001
Kuwait	0.222

<i>Member State</i>	<i>Percentage</i>
Kyrgyzstan	0.003
Lao People's Democratic Republic	0.006
Latvia	0.050
Lebanon	0.022
Lesotho	0.001
Liberia	0.001
Libya	0.040
Liechtenstein	0.009
Lithuania	0.081
Luxembourg	0.073
Madagascar	0.004
Malawi	0.003
Malaysia	0.326
Maldives	0.004
Mali	0.005
Malta	0.020
Marshall Islands	0.001
Mauritania	0.003
Mauritius	0.010
Mexico	1.137
Micronesia (Federated States of)	0.001
Monaco	0.011
Mongolia	0.004
Montenegro	0.004
Morocco	0.059
Mozambique	0.002
Myanmar	0.010
Namibia	0.007
Nauru	0.001
Nepal	0.010
Netherlands (Kingdom of the)	1.298
New Zealand	0.302
Nicaragua	0.004
Niger	0.004
Nigeria	0.150
North Macedonia	0.008
Norway	0.653
Oman	0.115
Pakistan	0.123
Palau	0.001
Panama	0.086
Papua New Guinea	0.009
Paraguay	0.023

<i>Member State</i>	<i>Percentage</i>
Peru	0.145
Philippines	0.198
Poland	0.831
Portugal	0.328
Qatar	0.245
Republic of Korea	2.349
Republic of Moldova	0.006
Romania	0.358
Russian Federation	2.094
Rwanda	0.003
Saint Kitts and Nevis	0.001
Saint Lucia	0.002
Saint Vincent and the Grenadines	0.001
Samoa	0.001
San Marino	0.002
Sao Tome and Principe	0.001
Saudi Arabia	1.217
Senegal	0.007
Serbia	0.040
Seychelles	0.002
Sierra Leone	0.001
Singapore	0.479
Slovakia	0.149
Slovenia	0.077
Solomon Islands	0.001
Somalia	0.002
South Africa	0.251
South Sudan	0.005
Spain	1.895
Sri Lanka	0.038
Sudan	0.008
Suriname	0.002
Sweden	0.822
Switzerland	1.029
Syrian Arab Republic	0.006
Tajikistan	0.003
Thailand	0.341
Timor-Leste	0.001
Togo	0.002
Tonga	0.001
Trinidad and Tobago	0.033
Tunisia	0.018
Türkiye	0.685

<i>Member State</i>	<i>Percentage</i>
Turkmenistan	0.036
Tuvalu	0.001
Uganda	0.010
Ukraine	0.074
United Arab Emirates	0.574
United Kingdom of Great Britain and Northern Ireland	3.991
United Republic of Tanzania	0.010
United States of America	22.000
Uruguay	0.079
Uzbekistan	0.024
Vanuatu	0.001
Venezuela (Bolivarian Republic of)	0.069
Viet Nam	0.159
Yemen	0.003
Zambia	0.006
Zimbabwe	0.007

13. *Takes note* of the report of the Secretary-General on multi-year payment plans and the related conclusions and recommendations of the Committee on Contributions;

14. *Reaffirms* paragraph 1 of its resolution [57/4 B](#);

15. *Urges* all Member States to pay their assessed contributions in full, on time and without imposing conditions;

16. *Urges* all Member States currently in arrears to settle those arrears promptly and in full;

17. *Encourages* Member States in arrears with their assessed contributions to the United Nations to consider submitting multi-year payment plans;

18. *Resolves* that:

(a) Notwithstanding the terms of financial regulation 3.10 of the Financial Regulations and Rules of the United Nations,³ the Secretary-General shall be empowered to accept, at his discretion and after consultation with the Chair of the Committee on Contributions, a portion of the contributions of Member States for the calendar years 2025, 2026 and 2027 in currencies other than the United States dollar;

(b) In accordance with financial regulation 3.9, the Holy See, which is not a member of the United Nations but which participates in certain of its activities, shall be called upon to contribute towards the expenses of the Organization for 2025, 2026 and 2027 on the basis of a notional assessment rate of 0.001 per cent, which represents the basis for the calculation of the flat annual fees to be charged to the Holy See in accordance with General Assembly resolution [44/197 B](#) of 21 December 1989;

(c) In accordance with financial regulation 3.9, the State of Palestine, which is not a member of the United Nations but which participates in certain of its activities, shall be called upon to contribute towards the expenses of the Organization for 2025, 2026 and 2027 on the basis of a notional assessment rate of 0.011 per cent,

³ [ST/SGB/2013/4](#) and [ST/SGB/2013/4/Amend.1](#).

which represents the basis for the calculation of the flat annual fees to be charged to the State of Palestine in accordance with its resolution [44/197 B](#).

*55th (resumed) plenary meeting
24 December 2024*
