



General Conference

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38 C

United Nations
Educational, Scientific and
Cultural Organization

Organisation
des Nations Unies
pour l'éducation,
la science et la culture

Organización
de las Naciones Unidas
para la Educación,
la Ciencia y la Cultura

Организация
Объединенных Наций по
вопросам образования,
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منظمة الأمم المتحدة
للتربية والعلم والثقافة

联合国教育、
科学及文化组织

Item 9.3 of the provisional agenda

38 C/37

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SCALES OF ASSESSMENTS AND CURRENCY OF MEMBER STATES' CONTRIBUTIONS FOR 2016-2017

OUTLINE

Source: Article IX of the Constitution and Financial Regulations 5.1 and 5.6.

Background: In accordance with Article IX of the Constitution and Article 5.1 of the Financial Regulations, the General Conference determines the scale of assessments of Member States' contributions for each financial period. Furthermore, in accordance with Article 5.6 of the Financial Regulations, the General Conference determines the proportion in which contributions to the budget are to be assessed in United States dollars and euros.

Purpose: In Part I of this document, the Director-General submits a proposal on the scale of assessment of Member States' contributions and Part II submits proposals regarding the currency of assessment and payment of contributions for the biennium 2016-2017 for consideration by the General Conference.

Decisions required: Paragraphs 4 and 10.

PART I – SCALE OF ASSESSMENTS

Methodology

1. The scale of assessment of Member States' contributions has always been based on the most recent scale of assessments adopted by the General Assembly of the United Nations, with suitable adjustments to take into account the difference in membership between the two organizations. In the case of Member States of UNESCO which are not members of the United Nations, the rate of assessment used is the one applied by the United Nations in order to calculate the contributions to be made by those States to the United Nations activities in which they participate. For 2016-2017, the General Conference may wish to continue using the same approach.
2. The United Nations will only adopt the scale applicable for the next three years 2016-2018 in December 2015 at its 70th session. The report of the United Nations Committee on Contributions was not available at the time of writing of this document.
3. New Member States and Associate Members joining UNESCO will be assessed on a pro rata basis in accordance with 26 C/Resolution 23.1.

Draft resolution

4. In light of the foregoing considerations, the General Conference may wish to adopt a resolution along the following lines:

The General Conference,

I

Scale of assessments

1. Recalling Article IX of the Constitution,
2. Considering that the scale of assessments for Member States of UNESCO has always been based on that of the United Nations, subject to the adjustments necessitated by the difference in membership between the two organizations,
3. Resolves that:
 - (a) the scale of assessments of Member States of UNESCO for the years 2016 and 2017 shall be calculated on the basis of the scale of assessment adopted by the United Nations General Assembly at its 70th session;
 - (b) if the United Nations General Assembly revises the scale for 2017 at a later session, the revised scale will be adopted by UNESCO accordingly;
 - (c) new Member States and Associate Members depositing their instruments of ratification after []¹ shall be assessed in accordance with the formula set forth in 26 C/Resolution 23.1;

¹ The Director-General suggests the day before this item is discussed by the Administrative Commission.

PART II – CURRENCY OF ASSESSMENT AND PAYMENT OF CONTRIBUTIONS

5. The split-level assessment system for contributions to be assessed and paid partly in United States dollars and partly in euros (formerly French francs) was introduced by the General Conference at its 24th session as a measure to protect the regular budget from adverse currency fluctuations. By 26 C/Resolution 25.1 the General Conference extended the system for an indeterminate period by amending Financial Regulation 5.6 that stipulates:

“Contributions to the budget shall be assessed partly in United States dollars and partly in euros in a proportion to be determined by the General Conference and shall be paid in these or other currencies as decided by the General Conference...”

Administration of the split-level assessment system

6. With regard to the administration of the split-level assessment system the General Conference may wish to consider in particular the following factors:

- (a) In order to properly determine the amount of contributions to be assessed and paid in euros for 2016-2017, estimated expenditure in euros is based on a study of euro requirements for the current biennium together with projections of any changing pattern of expenditure expected in euros and United States dollars in the forthcoming biennium.
- (b) In accordance with the study on EUR requirements for 38 C/5 made in July 2015, the EUR requirement should be reduced from 57% to 47% (calculated at the constant rate of US \$1 equal to 0.869 euro) as summarized in the following tables showing the 37 C/5 assessment for both the total budget ceiling of USD 653 million and the expenditure plan of USD 507 million and the assessment for the proposed 38 C/5 budget ceiling of USD 667 million and the expenditure plan of USD 518 million.

37 C/5 ASSESSMENT

37 C/5 assessed contributions under the budget ceiling of USD 653 million

Constant rate	USD assessment	EUR assessment	The equivalent of EUR assessment in USD	Total assessment in USD	Split % EUR	Split % USD
0.869	280,790,000	323,450,490	372,210,000	653,000,000	57%	43%

37 C/5 assessed contributions under the expenditure plan of 507 million

Constant rate	USD assessment	EUR assessment	The equivalent of EUR assessment in USD	Total assessment in USD	Split % EUR	Split % USD
0.869	218,010,000	251,132,310	288,990,000	507,000,000	57%	43%

REVISION OF EUR/USD REQUIREMENT FOR 38 C/5

38 C/5 assessed contributions under the budget ceiling of USD 667 million

Constant rate	USD assessment	EUR assessment	The equivalent of EUR assessment in USD	Total assessment in USD	Split % EUR	Split % USD
0.869	346,090,000	266,704,790	306,910,000	653,000,000	47%	53%

38 C/5 assessed contributions under the expenditure plan of 518 million

Constant rate	USD assessment	EUR assessment	The equivalent of EUR assessment in USD	Total assessment in USD	Split % EUR	Split % USD
0.869	268,710,000	207,074,010	238,290,000	507,000,000	47%	53%

- (c) The decrease of the euro requirement is due to structural changes in the USD/EUR expenditure pattern of the Regular programme resulting from the restructuring of the Organization, particularly in regards to staff structure at the Headquarters. The decrease is also due to the evolution of the methodology used in the study of euro requirements. The previous methodology estimated the EUR expenditure of the Regular programme on the basis of total cash payments made through UNESCO's bank accounts whereas the revised methodology is based on the actual expenditure charged against the Regular programme budget.
- (d) Taking into account that the scale of assessment will be revised for the years 2016-2018 as stated in Part I, the final amounts to be assessed in euros and United States dollars per Member State are not yet available at the time of writing this document.
- (e) At previous sessions of the General Conference some Member States requested the choice of payment of the entire amount of their assessed contributions either in United States dollars or in euros during the financial period. The General Conference may wish to continue to offer such payment options, subject to the conditions already approved in this respect. These conditions provide that, unless the contributions assessed in both currencies are received simultaneously and in full in the currencies in which they are assessed, credit is given against contributions due in proportion to the amounts assessed in both currencies, by the application of the United Nations operational rate of exchange between the United States dollar and the euro on the date on which the contribution is credited to a bank account of the Organization. In this way the Organization would also be adequately protected from exposure to currency fluctuations arising from late payment in either of the two currencies.
- (f) In accordance with the practice established at the 25th session of the General Conference, contributions assessed in euros, that remain unpaid at the end of the biennium shall be converted into United States dollars at the time of assessment of contributions for the subsequent biennium. The rates of exchange proposed for such conversions are detailed in the draft resolution.

Payment of contributions in currencies other than the United States dollar or the euro

7. The Director-General recommends the maintenance of the established principle that Member States should, to the extent possible, enjoy the privilege of paying their contributions in the currency of their choice. As at 30 June 2015, 3 Member States have taken advantage of this option during the current biennium.

8. The Director-General will do all she can to comply with requests submitted in this connection in the forthcoming biennium under conditions similar to those approved in the past, particularly in regards to the need for that currency. It should be borne in mind however, that acceptance of a wider variety of currencies would have an adverse impact on the cash position owing to restrictions on non-convertible currencies.

9. For the sake of simplifying administrative and accounting procedures, and in accordance with past practice, it is suggested that no account should be taken of differences due to variations in the rates of exchange or to bank charges which do not exceed \$100 when they relate to the last payment of contributions due for a particular year.

Draft resolution

10. In light of the foregoing considerations, the General Conference may wish to adopt a resolution along the following lines:

The General Conference,

II

Currency of assessment and payment of contributions

Having examined the report of the Director-General on the currency of contributions of Member States (38 C/37),

Recalling Article 5.6 of the Financial Regulations,

Conscious of the need to reduce the exposure of the Organization to adverse currency fluctuation during 2016-2017,

1. Resolves, in respect of contributions for the years 2016 and 2017, that:
 - (a) contributions to the budget shall be assessed as follows:
 - (i) in euros: [*to be determined at the General Conference*] per cent of the budget financed by assessed contributions and calculated at the constant rate of US \$1 equal to [*to be determined at the General Conference*] euro;
 - (ii) in United States dollars – the remainder of the amount of contributions to be paid by Member States;
 - (b) contributions shall be paid in the two currencies in which they are assessed; nevertheless payment of the amount assessed in one currency may be made, at the choice of the Member State, in the other currency of assessment; unless the amounts assessed are received simultaneously and in full in the currencies in which they are assessed, credit shall be given against contributions due in proportion to the amounts assessed in both currencies using the United Nations operational rate of exchange at the date of receipt;
 - (c) contributions assessed in euros that remain unpaid at the end of the biennium shall be considered as due and payable in United States dollars thereafter and for this purpose shall be converted into United States dollars using the most beneficial rate to the Organization, by reference to the following four options:
 - (i) the constant rate of exchange used to calculate the euro portion of assessed contributions for the biennium;
 - (ii) the average United Nations operational rate of exchange for the euro during the biennium;
 - (iii) the United Nations operational rate of exchange for the euro applicable in January of each year of the biennium;
 - (iv) the United Nations operational rate of exchange for the euro applicable in December of the second year of the biennium;
 - (d) when contributions are received in advance in euros for subsequent financial periods, such advance payment shall be converted into United States dollars using the United Nations operational rate of exchange at the date of receipt;

Considering nevertheless that Member States may find it desirable to discharge part of their contributions in the currency of their choice,

2. Resolves that:
 - (a) the Director-General is authorized, upon request from a Member State, to accept payment in currencies other than the United States dollar or the euro if she considers that there is a foreseeable need for that currency;
 - (b) the acceptance of currencies other than the United States dollar or the euro is subject to the following conditions:
 - (i) currencies so accepted must be usable, without further negotiation, within the exchange regulations of the country concerned, for meeting all expenditure incurred by UNESCO in that country;
 - (ii) amounts received in other currencies shall be converted into United States dollars either at the rate which UNESCO can obtain on the market for conversion of the currency in question into United States dollars on the market or at the United Nations operational rate of exchange on the date of receipt, whichever is more beneficial to the Organization;
3. Resolves further that any differences due to variations in the rates of exchange or to bank charges not exceeding \$100 relating to the last payment against contributions due for a particular year in question, shall be posted to the profit and loss account.



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SCALE OF ASSESSMENTS AND CURRENCY OF MEMBER STATES' CONTRIBUTIONS FOR 2016-2017

ADDENDUM

SUMMARY

Further to paragraph 2 of document 38 C/37, the Director-General provides additional information on the scale of assessment for Member States contributions. In its report (A/70/11), the United Nations Committee on Contributions recommended for adoption by the United Nations General Assembly a new scale of assessment for the period 2016-2018.

1. The United Nations Committee on Contributions held its 75th session from 1 to 26 June 2015. The Committee used the same methodology as adopted by the General Assembly for the previous five scale periods and in its report (A/70/11) recommended a scale of assessment for the period 2016-2018 to be adopted by the United Nations General Assembly.

2. The Committee used a comprehensive database for the period 2008-2013 for all Member States and the participating non-member States on various measures of income in local currencies, population, exchange rates and total external debt stocks, repayments of principal and total and per capita income measures in United States dollars. The primary source for income data in local currencies was the national accounts questionnaire completed for the United Nations by the countries concerned. Those countries for which full replies to the questionnaire had not been received were contacted directly, and if still necessary, data had been collected or estimates prepared by the United Nations Statistics Division based on information from other national and international sources, notably the regional commissions, IMF and the World Bank.

3. The minimum assessment rate remains at 0.001% and the maximum rates at 22% or 0.010% for least developed countries (LDCs). The Committee also recommended rates of assessment for United Nations non-member States.

4. The Director-General wishes to present in **Annex I** the proposed UNESCO scale of assessment for the biennium 2016-2017, derived from the United Nations scale, with necessary adjustments to take into account the difference in membership between the two organizations. The calculation of the coefficient between the United Nations scale and the UNESCO scale of assessments is shown in **Annex II**.

5. It is important to note that the United Nations scale should be considered as provisional until it is adopted by the United Nations General Assembly at the very end of 2015. As reflected in the draft resolution contained in document 38 C/37 Part I, the attached UNESCO scale would be modified in line with any changes made by the United Nations General Assembly.

ANNEX I

UNESCO provisional scale of assessment for 2016-2017
Derived from the report of the United Nations Committee on Contributions (A/70/11)

	Member States	New scale 2016-2017 (%)	Comparative scale 2014-2015 (%)	Increase/ (Decrease) (% points)
1	Afghanistan	0.006	0.005	0.001
2	Albania	0.008	0.010	(0.002)
3	Algeria	0.161	0.137	0.024
4	Andorra	0.006	0.008	(0.002)
5	Angola	0.010	0.010	-
6	Antigua and Barbuda	0.002	0.002	-
7	Argentina	0.892	0.432	0.460
8	Armenia	0.006	0.007	(0.001)
9	Australia	2.337	2.074	0.263
10	Austria	0.720	0.798	(0.078)
11	Azerbaijan	0.060	0.040	0.020
12	Bahamas	0.014	0.017	(0.003)
13	Bahrain	0.044	0.039	0.005
14	Bangladesh	0.010	0.010	-
15	Barbados	0.007	0.008	(0.001)
16	Belarus	0.056	0.056	-
17	Belgium	0.885	0.998	(0.113)
18	Belize	0.001	0.001	-
19	Benin	0.003	0.003	-
20	Bhutan	0.001	0.001	-
21	Bolivia, Plurinational State of	0.012	0.009	0.003
22	Bosnia and Herzegovina	0.013	0.017	(0.004)
23	Botswana	0.014	0.017	(0.003)
24	Brazil	3.823	2.934	0.889
25	Brunei Darussalam	0.029	0.026	0.003
26	Bulgaria	0.045	0.047	(0.002)
27	Burkina Faso	0.004	0.003	0.001
28	Burundi	0.001	0.001	-
29	Cabo Verde	0.001	0.001	-
30	Cambodia	0.004	0.004	-
31	Cameroon	0.010	0.012	(0.002)
32	Canada	2.921	2.984	(0.063)
33	Central African Republic	0.001	0.001	-
34	Chad	0.005	0.002	0.003
35	Chile	0.399	0.334	0.065
36	China	7.920	5.148	2.772
37	Colombia	0.322	0.259	0.063
38	Comoros	0.001	0.001	-
39	Congo	0.006	0.005	0.001
40	Cook Islands	0.001	0.001	-
41	Costa Rica	0.047	0.038	0.009
42	Côte d'Ivoire	0.009	0.011	(0.002)
43	Croatia	0.099	0.126	(0.027)
44	Cuba	0.065	0.069	(0.004)
45	Cyprus	0.043	0.047	(0.004)
46	Czech Republic	0.344	0.386	(0.042)
47	Democratic People's Republic of Korea	0.005	0.006	(0.001)
48	Democratic Republic of the Congo	0.008	0.003	0.005
49	Denmark	0.584	0.675	(0.091)
50	Djibouti	0.001	0.001	-
51	Dominica	0.001	0.001	-
52	Dominican Republic	0.046	0.045	0.001
53	Ecuador	0.067	0.044	0.023
54	Egypt	0.152	0.134	0.018
55	El Salvador	0.014	0.016	(0.002)

	Member States	New scale 2016-2017 (%)	Comparative scale 2014-2015 (%)	Increase/ (Decrease) (% points)
56	Equatorial Guinea	0.010	0.010	-
57	Eritrea	0.001	0.001	-
58	Estonia	0.038	0.040	(0.002)
59	Ethiopia	0.010	0.010	-
60	Fiji	0.003	0.003	-
61	Finland	0.456	0.519	(0.063)
62	France	4.859	5.593	(0.734)
63	Gabon	0.017	0.020	(0.003)
64	Gambia	0.001	0.001	-
65	Georgia	0.008	0.007	0.001
66	Germany	6.389	7.142	(0.753)
67	Ghana	0.016	0.014	0.002
68	Greece	0.471	0.638	(0.167)
69	Grenada	0.001	0.001	-
70	Guatemala	0.028	0.027	0.001
71	Guinea	0.002	0.001	0.001
72	Guinea-Bissau	0.001	0.001	-
73	Guyana	0.002	0.001	0.001
74	Haiti	0.003	0.003	-
75	Honduras	0.008	0.008	-
76	Hungary	0.161	0.266	(0.105)
77	Iceland	0.023	0.027	(0.004)
78	India	0.737	0.666	0.071
79	Indonesia	0.504	0.346	0.158
80	Iran, Islamic Republic of	0.471	0.356	0.115
81	Iraq	0.129	0.068	0.061
82	Ireland	0.335	0.418	(0.083)
83	Israel	0.430	0.396	0.034
84	Italy	3.748	4.448	(0.700)
85	Jamaica	0.009	0.011	(0.002)
86	Japan	9.679	10.834	(1.155)
87	Jordan	0.020	0.022	(0.002)
88	Kazakhstan	0.191	0.121	0.070
89	Kenya	0.018	0.013	0.005
90	Kiribati	0.001	0.001	-
91	Kuwait	0.285	0.273	0.012
92	Kyrgyzstan	0.002	0.002	-
93	Lao People's Democratic Republic	0.003	0.002	0.001
94	Latvia	0.050	0.047	0.003
95	Lebanon	0.046	0.042	0.004
96	Lesotho	0.001	0.001	-
97	Liberia	0.001	0.001	-
98	Libya	0.125	0.142	(0.017)
99	Lithuania	0.072	0.073	(0.001)
100	Luxembourg	0.064	0.081	(0.017)
101	Madagascar	0.003	0.003	-
102	Malawi	0.002	0.002	-
103	Malaysia	0.322	0.281	0.041
104	Maldives	0.002	0.001	0.001
105	Mali	0.003	0.004	(0.001)
106	Malta	0.016	0.016	-
107	Marshall Islands	0.001	0.001	-
108	Mauritania	0.002	0.002	-
109	Mauritius	0.012	0.013	(0.001)
110	Mexico	1.435	1.842	(0.407)
111	Micronesia, Federated States of	0.001	0.001	-
112	Monaco	0.010	0.012	(0.002)
113	Mongolia	0.005	0.003	0.002
114	Montenegro	0.004	0.005	(0.001)
115	Morocco	0.054	0.062	(0.008)

	Member States	New scale 2016-2017 (%)	Comparative scale 2014-2015 (%)	Increase/ (Decrease) (% points)
116	Mozambique	0.004	0.003	0.001
117	Myanmar	0.010	0.010	-
118	Namibia	0.010	0.010	-
119	Nauru	0.001	0.001	-
120	Nepal	0.006	0.006	-
121	Netherlands	1.482	1.654	(0.172)
122	New Zealand	0.268	0.253	0.015
123	Nicaragua	0.004	0.003	0.001
124	Niger	0.002	0.002	-
125	Nigeria	0.209	0.090	0.119
126	Niue	0.001	0.001	-
127	Norway	0.849	0.851	(0.002)
128	Oman	0.113	0.102	0.011
129	Pakistan	0.093	0.085	0.008
130	Palau	0.001	0.001	-
131	Palestine	0.007	0.005	0.002
132	Panama	0.034	0.026	0.008
133	Papua New Guinea	0.004	0.004	-
134	Paraguay	0.014	0.010	0.004
135	Peru	0.136	0.117	0.019
136	Philippines	0.165	0.154	0.011
137	Poland	0.841	0.921	(0.080)
138	Portugal	0.392	0.474	(0.082)
139	Qatar	0.269	0.209	0.060
140	Republic of Korea	2.039	1.994	0.045
141	Republic of Moldova	0.004	0.003	0.001
142	Romania	0.184	0.226	(0.042)
143	Russian Federation	3.088	2.438	0.650
144	Rwanda	0.002	0.002	-
145	Saint Kitts and Nevis	0.001	0.001	-
146	Saint Lucia	0.001	0.001	-
147	Saint Vincent and the Grenadines	0.001	0.001	-
148	Samoa	0.001	0.001	-
149	San Marino	0.003	0.003	-
150	Sao Tome and Principe	0.001	0.001	-
151	Saudi Arabia	1.146	0.864	0.282
152	Senegal	0.005	0.006	(0.001)
153	Serbia	0.032	0.040	(0.008)
154	Seychelles	0.001	0.001	-
155	Sierra Leone	0.001	0.001	-
156	Singapore	0.447	0.384	0.063
157	Slovakia	0.160	0.171	(0.011)
158	Slovenia	0.084	0.100	(0.016)
159	Solomon Islands	0.001	0.001	-
160	Somalia	0.001	0.001	-
161	South Africa	0.364	0.372	(0.008)
162	South Sudan	0.003	0.004	(0.001)
163	Spain	2.443	2.973	(0.530)
164	Sri Lanka	0.031	0.025	0.006
165	Sudan	0.010	0.010	-
166	Suriname	0.006	0.004	0.002
167	Swaziland	0.002	0.003	(0.001)
168	Sweden	0.956	0.960	(0.004)
169	Switzerland	1.140	1.047	0.093
170	Syrian Arab Republic	0.024	0.036	(0.012)
171	Tajikistan	0.004	0.003	0.001
172	Thailand	0.291	0.239	0.052
173	The former Yugoslav Republic of Macedonia	0.007	0.008	(0.001)
174	Timor-Leste	0.003	0.002	0.001
175	Togo	0.001	0.001	-

	Member States	New scale 2016-2017 (%)	Comparative scale 2014-2015 (%)	Increase/ (Decrease) (% points)
176	Tonga	0.001	0.001	-
177	Trinidad and Tobago	0.034	0.044	(0.010)
178	Tunisia	0.028	0.036	(0.008)
179	Turkey	1.018	1.328	(0.310)
180	Turkmenistan	0.026	0.019	0.007
181	Tuvalu	0.001	0.001	-
182	Uganda	0.009	0.006	0.003
183	Ukraine	0.103	0.099	0.004
184	United Arab Emirates	0.604	0.595	0.009
185	United Kingdom of Great Britain and Northern Ireland	4.463	5.179	(0.716)
186	United Republic of Tanzania	0.010	0.009	0.001
187	United States of America	22.000	22.000	-
188	Uruguay	0.079	0.052	0.027
189	Uzbekistan	0.023	0.015	0.008
190	Vanuatu	0.001	0.001	-
191	Venezuela, Bolivarian Republic of	0.571	0.627	(0.056)
192	Viet Nam	0.058	0.042	0.016
193	Yemen	0.010	0.010	-
194	Zambia	0.007	0.006	0.001
195	Zimbabwe	0.004	0.002	0.002
TOTAL		100.000	100.000	-

ANNEX II**Calculation of the coefficient of adjustment between
the United Nations scale and the UNESCO scale for 2016-2017 (provisional)**

		<u>UN scale</u>	<u>UNESCO scale</u>
		%	%
Total scale of assessment 100%		100.000	100.000
<u>Deduct rate of UN Member States that are not UNESCO Member States</u>			
- Liechtenstein		(0.007)	
<u>Add rate of UNESCO Member States that are not UN Member States</u>			
- Cook Islands (minimum rate)		0.001	
- Niue (minimum rate)		0.001	
- Palestine (notional rate applied at UN level)		0.007	
Total number of UNESCO Member States	195		
<u>Less: Member States with</u>			
the fixed minimum rate of assessment of 0.001%	-37	(0.037)	(0.037)
<u>Less: Member States with</u>			
the fixed maximum rate of assessment of 22%	-1	(22.000)	(22.000)
	<hr/> 157	<hr/> 77.965	<hr/> 77.963
Coefficient to adjust the rate of the 157 UNESCO Member States who don't have fixed rates		<hr/> 77.963 <hr/> 77.965	= 0.9999743475

Taking into account the difference of membership and the application of the above coefficient, the adjustments will only affect the following UNESCO Member States:

		<u>Rate in</u>	<u>Rate in</u>
		<u>UN scale</u>	<u>UNESCO scale</u>
		%	%
- China		7.921	7.920
- Cook Islands (minimum rate)		-	0.001
- Japan		9.680	9.679
- Niue (minimum rate)		-	0.001
- Palestine (notional rate applied at UN level)		-	0.007