**For Official Use** **DEV/GB(2016)12**

Organisation de Coopération et de Développement Économiques
Organisation for Economic Co-operation and Development

**25-Feb-2016**

**English - Or. English**

**DEVELOPMENT CENTRE**

DEV/GB(2016)12
**For Official Use**

**Draft Council Resolution on the Systems for determining the Assessed Contributions by Members to the Budget and Budgetary Treatments Resulting from Changes in Membership of the Development Centre as from 2017**

**Note by the Secretariat**

*This document is submitted to delegates of the Governing Board for INFORMATION.*

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**JT03390623**

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**English - Or. English**

**Background and Rationale**

1. At its meeting of 18 September 2014 [DEV/GB/M(2014)6] the Development Centre's Governing Board (hereinafter DEV GB) decided to create an Informal Working Group co-chaired by an OECD Member (Belgium, represented by Mr. Lieven De La Marche) and a non-OECD Member (Argentina, represented by Mr. Ricardo Lachterman) with as mandate to review the pertinence of the system for determining the assessed contributions of the Development Centre Members to its Budget[1]. The Informal Working Group on Assessed Contributions (IWG-AC) agreed on its terms of reference following its second session on 18 February 2015 and met eight times in 2015.

2. The rationale of this IWG-AC stems from the conclusion of a first Informal Working Group on Assessed Contributions in 2013, which at the time proposed an interim solution and compromise for a temporary revision of the system determining the scale of assessed contributions of the Development Centre Members [C(2009)2/REV1] by introducing provisional measures [DEV/GB(2014)2] that would be applicable within the framework of the Development Centre's Programme of Work and Budget (PWB) 2015-16. At that time it was decided to launch new IWG-ACs discussions in January 2015, in order to benefit and draw from the relevant outcomes of a governance review of the DEV GB, which took place via an informal working group chaired by Portugal and Panama during 2014 ([DEV/GB(2014)14] and [DEV/GB(2014)16]).

3. In formulating its recommendation to the DEV GB, the IWG-AC took as the basis for its reflections the consideration that the system for determining the assessed contributions to the Budget of the Development Centre should reflect the following principles:

i. Establish clear, robust, simple and transparent rules for determining the level of assessed contributions for all the Development Centre Member countries, limiting to the extent possible exceptions and "ad-hoc" elements;

ii. Allow the Development Centre to secure assessed contributions in a predictable and stable way, so as to effectively plan and carry out its work programme;

iii. Adequately reflect a country's capacity to contribute in accordance with its status, adjusting the parameters for all countries on a regular basis;

iv. Promote adequate burden sharing among Members;

v. Strive to be consistent with the way scales of contributions are defined in other parts of OECD;

vi. Clearly set out the implications on the overall budget and individual levels of assessed contributions if members were to join or to withdraw from the Centre.

4. These core principles underpin the proposal for maintaining differentiated systems for determining OECD Member and non-OECD Member assessed contributions to the Development Centre's Part II Budget, applicable as from financial period 2017 and as set forth in the draft Resolution of which explanations are presented in Annex I to this document. It was also considered important to streamline the approach in two ways: (i) the gradual phasing out of exceptions and ad-hoc treatments and (ii) greater convergence towards the approach determining assessed contributions set out in the Revised 2004

[1] For the definition of the term "Budget", refer to the Glossary of terms of the Financial Regulations [C(2008)92/REV1] whereby "Budget" is defined as the sum of appropriations financed by assessed contributions and other income (not including voluntary contributions)

Principles and rules for determining the scales of contributions by Members other than for Part I of the Budget of the Organisation as amended2 (hereinafter the "Revised 2004 Principles and Rules").

**Draft Council Resolution**

5. Following review by the OECD Legal department (SGE/LEG) and Programme Budget and Financial Services (EXD/PBF), the draft Resolution has been drafted so as to be in line with standard formats used for Council and the Budget Committee. In particular, considering that a number of components pertaining to the revised mechanisms draw from the Revised 2004 Principles and Rules, the document has been drafted with a view to reduce redundancies. The present note serves as complementary documentation, setting forth descriptive elements and the rationale behind the proposal.

6. Section I of the draft Resolution sets out the General Principles and overarching considerations and elements common to both systems for determining the assessed contributions of OECD Members and non-OECD Members of the Development Centre as well as the mechanism for any annual adjustment of the Development Centre's Budget to be financed by assessed contributions. Any such adjustment is to be decided by Council following a proposal by the DEV GB. The DEV GB will formulate its recommendation during the biennial preparation of the Centre's PWB upon a note prepared by Secretariat, and taking into account the implications of each adjustment for the effective delivery of the PWB and implementation of the Development Centre's mandate as well as the potential impact of expected changes in Membership in the Development Centre.

7. Section II of the draft Resolution sets out the specificities of the system for determining the assessed contributions of OECD Members of the Development Centre. This system is based on a mechanism which draws from an adaptation of the Revised 2004 Principles and Rules, whereby assessed contributions of OECD Members are calculated based upon their relative capacity to contribute.

8. Section III of the draft Resolution sets out the specificities of the system for determining the assessed contributions of non-OECD Members of the Development Centre. This system is based on a revised version of the fixed-fee mechanism in place since 1 January 2004. This system is currently considered to be the most appropriate for non-OECD Members in view of their particularly diverse levels of economic development and has the advantage of being self-explanatory for potential new non-OECD Members. The thresholds for a country's inclusion in the different groups of contributors are updated, as are the contribution levels for each group, and the calculation of the determining criteria is adapted so as to smoothen large variations due to inflation or exchange rate movements incurred over time by non-OECD Members since the last update[3].

9. Section IV of the draft Resolution addresses the budgetary treatments applicable as a result of changes in membership. When an OECD or non-OECD Member joins or re-joins the Development Centre, the part of the Budget to be financed by assessed contributions shall be increased by the amount of the assessed contributions of such new Member. When a Member withdraws from the Development Centre, the total amount of the DEV Budget to be financed by the assessed contributions shall be reduced by the full amount of this withdrawing Member's assessed contributions. Ensuing budgetary adjustments shall be put forward to the relevant OECD Bodies following a recommendation by the DEV-GB. The DEV-GB

[2] Currently set out in C(2008)144/REV1, Annex II and C/M(2008)19/PROV, Item 261 (c) and amended in C(2014)92 and C/M(2014)9, Item 133 (b). On 15 July 2014, a Technical Adjustment to The Rules Governing the Scales of Contributions was adopted by the Council whereby references to the "System of National Accounts 1993" in the *Revised 2004 Principles and Rules* were replaced by a reference to the "System of National Accounts 2008" [C(2014)92 and C/M(2014)9, Item 133 (b)]

[3] Non-OECD Members' assessed contributions to the Development Centre have been determined on the basis of their 2008 Taxable Income since 2009 [C(2009)2/REV1]

formulates its recommendation upon receiving a note prepared by the Secretariat specifying the proposed revised allocation of budget resources across PWB Output Results and taking into account the implications of each adjustment for the effective delivery of the Centre's Programme of Work.

10. Annex I to the draft Resolution sets out the mechanism by which the exception that allow high-income OECD Members to join the Centre at the same level of the highest contributor is to be phased out over a maximum period of six years as from its first full year of membership. Annex II sets forth the special provisions that OECD Members which benefitted from exceptions in the previous system of AC whereby their assessed contribution was tied to that of another can opt to smoothen the phasing out those exceptions through 2022. Annex III of the draft Resolution sets out the "Revised 2004 Principles and Rules" for ease of reference.

## ANNEX 1 – STEP BY STEP EXPLANATIONS

### General Considerations

1. So as to ensure a sustainable Budget for the Development Centre that is sufficient in amount in order to effectively implement its mandate while reflecting adequate burden sharing amongst Members, the Development Centre's (DEV) new methodology for determining assessed contributions to its Budget defines differentiated mechanisms for OECD Members and for non-OECD Members. Both mechanisms apply an annual[4] calculation of capacity to contribute as a first step.

### Capacity to Contribute Calculation

2. Consistently with the "Revised 2004 Principles and Rules", the criteria determining capacity to contribute is based on national taxable income (TI), with the following modifications to the text in [C(2008)144/REV1, Annex II]:

a. DEV non-OECD Member's taxable income is calculated using the estimated average national income data for the latest available six years[5] as opposed to three years for OECD Members.

b. No OECD Member shall pay more than 24.975% of the total amount of the DEV Budget to be financed by assessed contributions of OECD Members as opposed to no Member shall pay more than 24.975% nor less than 0.10%[6] of the total Budget.

c. Contributions of OECD Members shall not increase or decrease by more than 10%[7] year on year as opposed to the rate of contribution of any Member cannot be increased by more than 10% year on year. Special provisions however apply for any future OECD Members joining at a level of taxable income higher than that of the highest contributor at the time of their entry (Annex I of the draft Resolution). Conversely, special arrangements are foreseen to provide for a more gradual phase-out of exceptions ensuing from in the previous methodology whereby some OECD Members benefitted from exceptional measures enabling their assessed contribution to be tied to that of another (Annex II of the draft Resolution)

[4] The annual update of capacity to pay based on calculation of Taxable Income is an important new element in the methodology as it introduces a dynamic component to the mechanism determining Members' assessed contributions. For this purpose is determined an estimated multi-year average National Taxable Income using as input statistics the national income data, population statistics and exchange rates for the latest calendar years for which figures are available

[5] Non OECD Members' taxable income is calculated on the basis of a 6 years moving average so as to smoothen the potential impact of higher volatility and fluctuating exchange rates

[6] The minimum contribution by all Members is determined by the "Floor Contribution". See paragraph 5 of the present Annex

[7] Given the percentage scale methodology applied, increases in contributions are capped at +10% annually so as to limit the impact of relative economic performance in relation to other Members. The -10% limit on annual decreases are set so as to confine the potential impact of the mitigation redistributive measures on other Members referred to in paragraph 7 of the present Annex

d. Contributions of non-OECD Members shall not increase by more than 10% or decrease by more than 15%[8] year on year as opposed to the rate of contribution of any Member cannot be increased by more than 10% year on year.

e. While taxable income is determined for all Members by deducting a fixed amount of $450 per capita from the national income, capacity to contribute for non-OECD Members is not determined by applying a relative percentage scale, rather according to fixed levels of taxable income

**DEV OECD Member Assessed Contributions Calculation**

3. The total amount of DEV's year N Budget to be financed by the assessed contributions of OECD Members shall be determined by the amount of year N-1 OECD Member assessed contributions adjusted by any rate which may be decided by Council upon recommendation by the DEV Governing Board and subject to changes in Membership.

4. The assessed contribution of each OECD Member is determined by applying to the amount defined in paragraph 3, the relative capacity to contribute scale whereby each Members' relative capacity to contribute is determined by its percentage share of taxable income relative to the total taxable income of all OECD Members.

5. OECD Members whose taxable income is less than EUR 20,000 Million9 shall pay a floor contribution of EUR 6,16010. This amount shall only be adjusted through a specific Council decision to this effect made on the proposal of the Governing Board11.

6. If any OECD Member's contribution exceeds 24.975% of the total amount of the DEV Budget financed by assessed contribution of OECD Members, the excess will be redistributed among the other OECD Members.

7. If any OECD Member's contribution increases or decreases by more than 10%, the excess or shortfall will be redistributed among the other OECD Members.

8. Any redistributions resulting from the measures in paragraphs 5, 6 and 7 shall be calculated using an adjusted scale from which the taxable income of any OECD Member having benefited from these measures is excluded.

[8] Given the fixed-fee nature of the methodology applied for non-OECD Members, no mitigation measures apply. The cap on decreases is thus set at -15% annually so as to limit the impact on DEV budget stemming from the reduction in contributions of non-OECD Members moving from the lower group of contributors to the Floor Group of contributors, while ensuring such Members would reach the floor level within a six year timeframe

[9] 20,000 Million EUR corresponds to 0.1% of the total taxable income 2015 of all DEV Members as at 31 December 2015 as calculated under the applicable provisions of 2.a of the present Annex, rounded to the nearest Million EUR. A common floor contribution for all Members is introduced so as to level out any asymmetries at the lower end of the scales pursuant to applying differentiated systems to OECD and non-OECD Members

[10] 6 160 EUR corresponds to 0.1% of the Budget to be financed from assessed contributions in year 2015

[11] It was decided to fix the level of the floor contribution as well as the criteria defining eligibility to pay the level of the floor contribution so as to limit the impact of changes in Membership

**DEV non-OECD Member Assessed Contributions Calculation**

9. The total amount of DEV's year N Budget to be financed by the assessed contributions of non-OECD Members shall equal the sum of the assessed contributions of the non-OECD Members. The assessed contribution of a non-OECD Member is determined annually on the basis of a seven-level fee system[12]. The year N level amounts shall be determined by the year N-1 level amounts adjusted by the rate determined by the DEV Governing Board.

10. The non-OECD Member fee level is determined by their taxable income as follows:

a. EUR 6,160 for countries whose taxable income is less than EUR 20,000 Million [Floor Contribution]

b. EUR 16,500 for countries whose taxable income is between EUR 20,000 Million and 65,000 Million EUR; [Group A]

c. EUR 34,200 for countries whose taxable income is between EUR 65,000 Million and EUR 200,000 Million; [Group B]

d. EUR 43,400 for countries whose taxable income is between EUR 200,000 Million and EUR 600,000 Million; [Group C]

e. EUR 54,600 for countries whose taxable income is between EUR 600,000 Million and EUR 1,500,000 Million; [Group D]

f. EUR 80,000 for countries whose taxable income is between EUR 1,500,000 Million and EUR 2,400,000 Million; [Group E]

g. EUR 125,000 for countries whose taxable income is greater than EUR 2,400,000 Million; [Group F]

11. The taxable income of any non-OECD Member shall be calculated in the same manner as for OECD Members except that the estimated average national income for each non-Member shall take into account the six rather than three latest calendar years for which figures are available in its respect.

12. Notwithstanding paragraph 8, the Floor Contribution shall only be adjusted through a specific Council decision to this effect made on the proposal of the DEV Governing Board

13. The assessed contribution of any non-OECD Member shall not increase by more than 10% or decrease by more than 15% year on year. Given the fixed-fee nature of the mechanism, no redistribution is applied.

[12] The fixed fee mechanism for non-OECD Members is adapted from the previously applied mechanism [C(2009)2/REV1] where the levels of contribution were divided into 4 groups. The introduction of a new group at the lower end and two new groups at the higher end of the scale of taxable incomes serves to better represent the diversity of Membership within the non-OECD Constituency, thus restoring closer link between assessed contribution and capacity to contribute

**Budgetary Treatments Resulting from Changes in Membership**

14. The total amount of the DEV Budget to be financed by assessed contributions shall be increased by the amount of the assessed contributions of any OECD or non-OECD country joining or re-joining the Development Centre (New Member).

15. The contribution amount an OECD Member (other than one benefitting from the exception set out in paragraph 18 of the present Annex) joining or re-joining shall have to pay is determined by comparing its taxable income to the total taxable income of other OECD Members. The resulting percentage share is multiplied by the total amount of the DEV budget financed by OECD members' assessed contributions at the time of their joining. In the new Member's first full year of membership, the total OECD Members' taxable income shall be adjusted to incorporate the New Member's taxable income and the OECD Member-funded part of the DEV Budget shall be adjusted to incorporate the New Member's assessed contribution

16. In the year of their adhesion, the assessed contributions of a new OECD Member joining or re-joining DEV on a date other than 1 January shall be adjusted pro rata temporis according to the effective date of Membership.

17. Should a Member withdraw from the Development Centre, the total amount of the DEV Budget to be financed by the assessed contributions shall be reduced by the full amount of this withdrawing Member's assessed contributions. In order to ensure sufficient sustainability and allow for appropriate planning measures, withdrawals from the Development Centre shall only take effect on 31 December of the year following the date of receipt of the written notice of withdrawal by the Secretary-General.

**Exceptional Arrangements Regarding Assessed Contributions of certain new OECD Members – Option**

18. An OECD Member joining or re-joining DEV and which has a taxable income higher than that of the highest OECD Member contributor in the year of its joining may benefit from exceptional arrangements by opting to pay an assessed contribution set at a level equal to, or greater than, that paid by this highest contributor.

19. Should such an OECD Member opt for the option set out above, the following mechanism shall apply so that it reaches its full share of relative capacity to pay by its sixth full year of Membership as follows:

a. Fix its contribution as described in paragraph 18 for until the end of its second full year of membership.

b. At the end of the period defined in *a.*, continue with its contributions adjusted annually over a 4 year transition period to equal their full capacity to contribute share in year 4. The annual adjustment is calculated as follows:

   i. Determine annually the difference between its theoretical contribution calculated according to the method applied to OECD Members in paragraph 15 and the assessed contribution it paid in the prior financial period
   ii. Divide the result from *i.* by the number of years remaining in the transition period
   iii. Add the result from *ii.* to that of the assessed contribution for the prior year

20. OECD Members benefiting from these exceptional arrangements shall not benefit also from the 10% year on year increase limitation as described in paragraph 7 of the present Annex.

21. These exceptional arrangements shall also apply for OECD Members who joined or re-joined the Centre in 2016

22. During these periods the taxable income of an OECD Member benefitting from these exceptional arrangements shall not be included in the sum of taxable incomes used to calculate the scale of contributions of other OECD Members. Conversely, the contribution amount of such an OECD Member shall not be included in the OECD Member-funded part of the DEV Budget used to calculate the scale of contributions of other OECD Members until the end of the transition period. In the year following its sixth full year of membership, the total OECD Members' taxable income as well as the total amount of the budget to be financed by OECD Members' assessed contributions shall be adjusted to incorporate the New Member's taxable income and contribution amount.

**Special provisions for OECD Members which benefitted from exceptions under the previous system[13] of assessed contributions**

23. Those OECD Members who benefitted from exceptional measures under the previous mechanism [C(2009)2/REV1] whereby their assessed contribution was tied to that of another may benefit from special arrangements by opting to phase out their exception through application of either of the two options below:

***Option 1:***

24. Consistent with Article 6.c of the main body of the present resolution, the assessed contributions of any such OECD Member shall not increase or decrease by more than 10% year on year

***Option 2:***

25. During financial years 2017 to 2021 the assessed contribution paid by such OECD Member shall increase annually by a fixed annual variation rate. The fixed annual variation rate is calculated on the basis of annuities determined by the difference between its theoretical assessed contribution for year 2017 pursuant to Section II of the main body of the present Resolution (paragraphs 6.c and 6.d thereof being disregarded) and its actual 2016 assessed contribution, so that after six equal iterations such Member's contribution would equal its 2017[14] theoretical contribution

26. As from financial year 2022 such OECD Member shall have to pay its full contribution as determined under the provisions of Article 6 of the main body of the Resolution, application of paragraph 6.c thereof being disregarded in year 2022[15]

[13] These exceptions previously saw the contributions of Mexico, Poland and Turkey respectively tied to the Netherlands, Greece, and Portugal under the provisions set out in Appendix II of [C(2009)2/REV1]

[14] The dynamic nature of the scale on the OECD side implies that any projections of future levels of contribution are hypothetical. While the applicable fixed annual variation adjustment rate is determined on the basis of the theoretical 2017 contribution, it should be noted that in year 2022, any such Member will be required to pay its full contribution as per Article 6 of the draft Resolution

[15] This implies that there shall be no limit on the annual variation of such Member's contribution between 2021 and 2022 so as to ensure it pays its full contribution as from year 2022 (the +/-10% limitation is exceptionally waived for year 2022)

**DEV Estimated assessed contributions 2017-2018 in EUR**

| Countries | Taxable Income (MEUR) | *AC 2016 Final* | Estimated AC 2017 (EUR) | | Estimated AC 2018* (EUR) | |
|---|---|---|---|---|---|---|
| **OECD MEMBERS** | **2016 (3y)** | | | | | |
| BELGIUM | 322,777 | *139,541* | **144,982** | | **141,863** | |
| CHILE | 156,361 | *37,358* | **41,094** | ( a ) | **45,203** | ( a ) |
| CZECH_REPUBLIC | 114,625 | *42,823* | **47,105** | ( a ) | **50,379** | |
| DENMARK | 202,621 | *92,414* | **91,011** | | **89,054** | |
| FINLAND | 157,287 | *71,459* | **70,649** | | **69,129** | |
| FRANCE | 1,650,077 | *762,960* | **741,165** | | **725,222** | |
| GERMANY | 2,323,702 | *1,018,340* | **1,043,738** | | **1,021,286** | |
| GREECE | 139,251 | *92,322* | **83,090** | ( b ) | **74,781** | ( b ) |
| ICELAND | 8,678 | *4,407* | **4,848** | ( a ) | **5,332** | ( a ) |
| IRELAND | 121,013 | *54,593* | **54,355** | | **53,186** | |
| ISRAEL | 161,703 | *44,677* | **49,145** | ( a ) | **54,059** | ( a ) |
| ITALY | 1,232,673 | *596,277* | **553,680** | | **541,770** | |
| KOREA | 799,480 | *281,130* | **309,243** | ( a ) | **340,167** | ( a ) |
| LUXEMBOURG | 23,233 | *10,366* | **10,436** | | **10,211** | |
| MEXICO [1] | 749,930 | *232,483* | **244,364** | | **256,851** | |
| NETHERLANDS | 535,268 | *232,483* | **240,426** | | **235,255** | |
| NORWAY | 320,161 | *110,333* | **121,366** | ( a ) | **133,503** | ( a ) |
| POLAND [1] | 289,104 | *92,322* | **96,561** | | **100,996** | |
| PORTUGAL | 127,040 | *62,731* | **57,063** | | **55,835** | |
| SLOVAK_REPUBLIC | 56,911 | *16,648* | **18,313** | ( a ) | **20,144** | ( a ) |
| SLOVENIA | 27,346 | *12,296* | **12,283** | | **12,019** | |
| SPAIN | 820,531 | *408,145* | **368,558** | | **360,630** | |
| SWEDEN | 317,178 | *129,111* | **142,022** | ( a ) | **139,402** | |
| SWITZERLAND | 458,708 | *164,434* | **180,877** | ( a ) | **198,965** | ( a ) |
| TURKEY [2] | 476,239 | *62,731* | **69,004** | ( a ) | **75,905** | ( a ) |
| UNITED_KINGDOM | 1,631,945 | *756,015* | **733,021** | | **717,253** | |
| S/total OECD Members | **13,223,842** | **5,528,399** | **5,528,399** | | **5,528,399** | |
| **Countries** | Taxable Income (MEUR) | *AC 2016 Final* | **Estimated AC 2017 (EUR)** | | **Estimated AC 2018* (EUR)** | |
| **NON-OECD MEMBERS** | **2016 (6y)** | | | | | |
| ARGENTINA | 284,712 | *34,200* | **37,620** | ( a ) ( f ) | **41,382** | ( a ) |
| BRAZIL | 1,227,718 | *54,600* | **54,600** | | **54,600** | |
| CABO_VERDE | 961 | *16,500* | **14,025** | ( c ) ( h ) | **11,921** | ( c ) |
| CHINA | 4,232,232 | *54,600* | **60,060** | ( a ) | **66,066** | ( a ) |
| COLOMBIA | 184,353 | *34,200* | **34,200** | | **34,200** | |
| COTE_D_IVOIRE | 11,022 | *16,500* | **14,025** | ( c ) ( h ) | **11,921** | ( c ) |
| COSTA_RICA | 23,438 | *16,500* | **16,500** | | **16,500** | |
| DOMINICAN_REPUBLIC | 30,748 | *16,500* | **16,500** | | **16,500** | |
| EGYPT | 125,696 | *34,200* | **34,200** | | **34,200** | |
| GHANA | 14,992 | *16,500* | **14,025** | ( c ) ( h ) | **11,921** | ( c ) |
| INDIA | 614,473 | *16,500* | **18,150** | ( a ) ( d ) | **19,965** | ( a ) |
| INDONESIA | 392,775 | *34,200* | **37,620** | ( a ) ( f ) | **41,382** | ( a ) |
| KAZAKHSTAN | 95,567 | *16,500* | **18,150** | ( a ) ( e ) | **19,965** | ( a ) |
| MAURITIUS | 6,519 | *16,500* | **14,025** | ( c ) ( h ) | **11,921** | ( c ) |
| MOROCCO | 51,972 | *34,200* | **29,070** | ( c ) ( g ) | **24,710** | ( c ) |
| PANAMA | 18,373 | *16,500* | **14,025** | ( c ) ( h ) | **11,921** | ( c ) |
| PERU | 91,639 | *34,200* | **34,200** | | **34,200** | |
| ROMANIA | 96,839 | *34,200* | **34,200** | | **34,200** | |
| SENEGAL | 4,371 | *16,500* | **14,025** | ( c ) ( h ) | **11,921** | ( c ) |
| SOUTH_AFRICA | 192,890 | *34,200* | **34,200** | | **34,200** | |
| THAILAND | 184,474 | *34,200* | **34,200** | | **34,200** | |
| TUNISIA | 24,555 | *16,500* | **16,500** | | **16,500** | |
| URUGUAY | 26,953 | *16,500* | **16,500** | | **16,500** | |
| VIET_NAM | 57,568 | *16,500* | **16,500** | | **16,500** | |
| **Sub/total non OECD Members** | **7,994,840** | **631,500** | **627,120** | | **627,297** | |
| Total Amount | **21,218,682** | **6,159,899** | **6,155,519** | | **6,155,696** | |

( * ) AC 2018 provisionally estimated on basis of TI2016 pending availability of data for TI2017. To be revised when data available

( a ) Increase limited at 10%
( b ) Decrease limited at -10%
( c ) Decrease limited at -15%
( d ) Moved from group 4 to D
[1] Assuming option 2 of Annex II

( e ) Moved from group 4 to B
( f ) Moved from group 3 to C
( g ) Moved from group 3 to A
( h ) Moved from group 4 to Floor
[2] Assuming option 1 of Annex II