## Summary of the 2021 Financial Contributions Calculation ${ }^{1}$

1. At each Biennial Meeting the Commission adopts a budget for the forthcoming two-year period. Due to the COVID-19 pandemic, the Commission agreed an additional one-year 'bridge budget' for the 2021 financial year via postal vote. This budget contains a figure for the total annual income due from Contracting Governments. The adopted budget for the financial year 1 January - 31 December 2021 is given in Note 1 below.
2. The contribution due from each Contracting Government is allocated in two stages. During the first stage an initial financial contribution is calculated by allocating shares to each Government for:

- Membership
- $\quad$ The number of delegates at the most recent Biennial Meeting
- Whaling activities

Note 2 outlines the procedure for allocating these shares.
3. The total budgeted income from Contracting Governments is then divided by the total number of shares issued and a first stage financial contribution is calculated for each Contracting Government.
4. The second part of the calculation takes the first stage totals and modifies them by placing each country into one of 4 'Capacity to Pay' groupings (Tables 2 and 3). These groups are defined by thresholds for Gross National Income (GNI) and Gross National Income per Capita (GNI per capita) with the lowest capacity to pay countries being allocated to Group 1 and the highest to Group 4. An exception is made for very small countries (population below 100,000 ) which are placed in Group 2.
5. The thresholds for GNI and GNI per capita are adjusted each year to account for global inflation and the allocation of Contracting Governments to Capacity to Pay groups is also updated using the most recent data available from the World Bank for each country. Note 3 describes the annual revision to thresholds and updated allocations of Contracting Governments to each group.
6. Having been allocated to a Capacity to Pay Group, the intermediate contributions due from the lowest Capacity to Pay Group countries (Group 1) are reduced by $62.5 \%$ and the intermediate contributions from the next lowest Capacity to Pay countries (Group 2) are reduced by $32.5 \%$. Note 4 describes these reductions.
7. This procedure results in a cash shortfall, which is redistributed as follows:

- Whaling countries - $10 \%$
- Group 3 countries - 30\%
- Group 4 countries - 60\%

This cash shortfall is added to the individual first stage totals already calculated for these groups. The reallocations are shown as part of Table 1.
8. This results in a final figure for the financial contribution due from each Contracting Government and an invoice is issued along with a statement of any outstanding payments from previous financial years.
9. Payment terms and procedures for dealing with arrears of contributions are defined in the Commission's Financial Regulations E (Contributions) and F (Arrears of Contributions).

[^0]Table 1: Financial Contributions Calculations for the financial year $1^{\text {st }}$ January - 31 ${ }^{\text {st }}$ December 2021

|  |  | Membership <br> Shares | Whaling <br> Type | Whaling <br> Share | Meeting attendance ${ }^{1}$ Delegates | Shares | Total Shares | 1st Stage <br> Totals $£$ | Capacity <br> to <br> Pay <br> Group | Reduction <br> Stage 1 | Reduction <br> Stage 2 | Reduction <br> f | Add-on <br> Whaling | Add-on <br> Group 3 | Add-on <br> Group 4 | $2021$ <br> £ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1 | Antigua and Barbuda | 2 | 0 | 0 | 1 | 1 | 3 | 18,072 | 2 | $(4,518)$ | $(1,355)$ | $(5,873)$ | - | - | - | 12,199 |
| 2 | Argentina | 2 | 0 | 0 | 2 | 1 | 3 | 18,072 | 2 | $(4,518)$ | $(1,355)$ | $(5,873)$ | - | - | - | 12,199 |
| 3 | Australia | 2 | 0 | 0 | 8 | 3 | 5 | 30,120 | 3 | - | - | - | - | 5,535 | - | 35,655 |
| 4 | Austria | 2 | 0 | 0 | 3 | 1 | 3 | 18,072 | 3 | - | - | - | - | 5,535 | - | 23,607 |
| 5 | Belgium | 2 | 0 | 0 | 3 | 1 | 3 | 18,072 | 3 | - | - | - | - | 5,535 | - | 23,607 |
| 6 | Belize | 2 | 0 | 0 | 0 | 0 | 2 | 12,048 | 1 | $(6,024)$ | $(1,506)$ | $(7,530)$ | - | - | - | 4,518 |
| 7 | Benin | 2 | 0 | 0 | 2 | 1 | 3 | 18,072 | 1 | $(9,036)$ | $(2,259)$ | $(11,295)$ | - | - | - | 6,777 |
| 8 | Brazil* | 2 | 0 | 0 | 6 | 1 | 3 | 18,072 | 2 | $(4,518)$ | $(1,355)$ | $(5,873)$ | - | - | - | 12,199 |
| 9 | Bulgaria | 2 | 0 | 0 | 1 | 1 | 3 | 18,072 | 2 | $(4,518)$ | $(1,355)$ | $(5,873)$ | - | - | - | 12,199 |
| 10 | Cambodia | 2 | 0 | 0 | 1 | 1 | 3 | 18,072 | 2 | $(4,518)$ | $(1,355)$ | $(5,873)$ | - | - | - | 12,199 |
| 11 | Cameroon | 2 | 0 | 0 | 2 | 1 | 3 | 18,072 | 2 | $(4,518)$ | $(1,355)$ | $(5,873)$ | - | - | - | 12,199 |
| 12 | Chile | 2 | 0 | 0 | 2 | 1 | 3 | 18,072 | 2 | $(4,518)$ | $(1,355)$ | $(5,873)$ | - | - | - | 12,199 |
| 13 | China, P.R of | 2 | 0 | 0 | 0 | 0 | 2 | 12,048 | 2 | $(3,012)$ | (904) | $(3,916)$ | - | - | - | 8,132 |
| 14 | Colombia | 2 | 0 | 0 | 2 | 1 | 3 | 18,072 | 2 | $(4,518)$ | $(1,355)$ | $(5,873)$ | - | - | - | 12,199 |
| 15 | Congo, Rep | 2 | 0 | 0 | 0 | 0 | 2 | 12,048 | 1 | $(6,024)$ | $(1,506)$ | $(7,530)$ | - | - | - | 4,518 |
| 16 | Costa Rica | 2 | 0 | 0 | 4 | 2 | 4 | 24,096 | 2 | $(6,024)$ | $(1,807)$ | $(7,831)$ | - | - | - | 16,265 |
| 17 | Cote d'Ivoire | 2 | 0 | 0 | 3 | 1 | 3 | 18,072 | 2 | $(4,518)$ | $(1,355)$ | $(5,873)$ | - | - | - | 12,199 |
| 18 | Croatia | 2 | 0 | 0 | 1 | 1 | 3 | 18,072 | 2 | $(4,518)$ | $(1,355)$ | $(5,873)$ | - | - | - | 12,199 |
| 19 | Cyprus | 2 | 0 | 0 | 1 | 1 | 3 | 18,072 | 3 | - | - | - | - | 5,535 | - | 23,607 |
| 20 | Czech Republic | 2 | 0 | 0 | 2 | 1 | 3 | 18,072 | 3 | - | - | - | - | 5,535 | - | 23,607 |
| 21 | Denmark | 2 | AS | 2 | 5 | 2 | 6 | 36,144 | 3 | - | - | - | 11,069 | 5,535 | - | 52,748 |
| 22 | Dominica | 2 | 0 | 0 | 0 | 0 | 2 | 12,048 | 1 | $(6,024)$ | $(1,506)$ | $(7,530)$ | - | - | - | 4,518 |
| 23 | Dominican Republic | 2 | 0 | 0 | 1 | 1 | 3 | 18,072 | 2 | $(4,518)$ | $(1,355)$ | $(5,873)$ | - | - | - | 12,199 |
| 24 | Ecuador | 2 | 0 | 0 | 1 | 1 | 3 | 18,072 | 2 | $(4,518)$ | $(1,355)$ | $(5,873)$ | - | - | - | 12,199 |
| 25 | Eritrea | 2 | 0 | 0 | 0 | 0 | 2 | 12,048 | 1 | $(6,024)$ | $(1,506)$ | $(7,530)$ | - | - | - | 4,518 |
| 26 | Estonia | 2 | 0 | 0 | 0 | 0 | 2 | 12,048 | 3 | - | - | - | - | 5,535 | - | 17,583 |
| 27 | Finland | 2 | 0 | 0 | 1 | 1 | 3 | 18,072 | 3 | - | - | - | - | 5,535 | - | 23,607 |
| 28 | France | 2 | 0 | 0 | 2 | 1 | 3 | 18,072 | 4 | - | - | - | - | - | 44,276 | 62,348 |


|  |  | Membership | Whaling | Whaling | Meeting attendance ${ }^{1}$ |  | Total Shares | 1st Stage <br> Totals $\mathbf{f}$ | Capacity to | Reduction | Reduction | Reduction | Add-on | Add-on | Add-on | $2021$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Shares | Type | Share | Delegates | Shares |  |  | Pay Group | Stage 1 | Stage 2 | £ | Whaling | Group 3 | Group 4 | £ |
| 29 | Gabon | 2 | 0 | 0 | 2 | 1 | 3 | 18,072 | 2 | $(4,518)$ | $(1,355)$ | $(5,873)$ | - | - | - | 12,199 |
| 30 | Gambia, The | 2 | 0 | 0 | 0 | 0 | 2 | 12,048 | 1 | $(6,024)$ | $(1,506)$ | $(7,530)$ | - | - | - | 4,518 |
| 31 | Germany | 2 | 0 | 0 | 4 | 2 | 4 | 24,096 | 4 | - | - | - | - | - | 44,276 | 68,372 |
| 32 | Ghana | 2 | 0 | 0 | 1 | 1 | 3 | 18,072 | 2 | $(4,518)$ | $(1,355)$ | $(5,873)$ | - | - | - | 12,199 |
| 33 | Grenada | 2 | 0 | 0 | 1 | 1 | 3 | 18,072 | 1 | $(9,036)$ | $(2,259)$ | $(11,295)$ | - | - | - | 6,777 |
| 34 | Guinea | 2 | 0 | 0 | 2 | 1 | 3 | 18,072 | 1 | $(9,036)$ | $(2,259)$ | $(11,295)$ | - | - | - | 6,777 |
| 35 | Guinea-Bissau | 2 | 0 | 0 | 0 | 0 | 2 | 12,048 | 1 | $(6,024)$ | $(1,506)$ | $(7,530)$ | - | - | - | 4,518 |
| 36 | Hungary | 2 | 0 | 0 | 0 | 0 | 2 | 12,048 | 3 | - | - | - | - | 5,535 | - | 17,583 |
| 37 | Iceland | 2 | LS/ST | 0 | 3 | 1 | 3 | 18,072 | 3 | - | - | - | - | 5,535 | - | 23,607 |
| 38 | India | 2 | 0 | 0 | 3 | 1 | 3 | 18,072 | 2 | $(4,518)$ | $(1,355)$ | $(5,873)$ | - | - | - | 12,199 |
| 39 | Ireland | 2 | 0 | 0 | 1 | 1 | 3 | 18,072 | 3 | - | - | - | - | 5,535 | - | 23,607 |
| 40 | Israel | 2 | 0 | 0 | 1 | 1 | 3 | 18,072 | 3 | - | - | - | - | 5,535 | - | 23,607 |
| 41 | Italy | 2 | 0 | 0 | 4 | 2 | 4 | 24,096 | 4 | - | - | - | - | - | 44,276 | 68,372 |
| 42 | Kenya | 2 | 0 | 0 | 3 | 1 | 3 | 18,072 | 2 | $(4,518)$ | $(1,355)$ | $(5,873)$ | - | - | - | 12,199 |
| 43 | Kiribati | 2 | 0 | 0 | 1 | 1 | 3 | 18,072 | 1 | $(9,036)$ | $(2,259)$ | $(11,295)$ | - | - | - | 6,777 |
| 44 | Korea, Rep of | 2 | 0 | 0 | 7 | 2 | 4 | 24,096 | 4 | - | - | - | - | - | 44,276 | 68,372 |
| 45 | Lao PDR | 2 | 0 | 0 | 1 | 1 | 3 | 18,072 | 2 | $(4,518)$ | $(1,355)$ | $(5,873)$ | - | - | - | 12,199 |
| 46 | Liberia | 2 | 0 | 0 | 2 | 1 | 3 | 18,072 | 1 | $(9,036)$ | $(2,259)$ | $(11,295)$ | - | - | - | 6,777 |
| 47 | Lithuania | 2 | 0 | 0 | 1 | 1 | 3 | 18,072 | 3 | - | - | - | - | 5,535 | - | 23,607 |
| 48 | Luxembourg | 2 | 0 | 0 | 1 | 1 | 3 | 18,072 | 3 | - | - | - | - | 5,535 | - | 23,607 |
| 49 | Mali | 2 | 0 | 0 | 0 | 0 | 2 | 12,048 | 2 | $(3,012)$ | (904) | $(3,916)$ | - | - | - | 8,132 |
| 50 | Marshall Islands | 2 | 0 | 0 | 1 | 1 | 3 | 18,072 | 1 | $(9,036)$ | $(2,259)$ | $(11,295)$ | - | - | - | 6,777 |
| 51 | Mauritania | 2 | 0 | 0 | 1 | 1 | 3 | 18,072 | 1 | $(9,036)$ | $(2,259)$ | $(11,295)$ | - | - | - | 6,777 |
| 52 | Mexico | 2 | 0 | 0 | 2 | 1 | 3 | 18,072 | 2 | $(4,518)$ | $(1,355)$ | $(5,873)$ | - | - | - | 12,199 |
| 53 | Monaco | 2 | 0 | 0 | 1 | 1 | 3 | 18,072 | 2 | $(4,518)$ | $(1,355)$ | $(5,873)$ | - | - | - | 12,199 |
| 54 | Mongolia | 2 | 0 | 0 | 2 | 1 | 3 | 18,072 | 1 | $(9,036)$ | $(2,259)$ | $(11,295)$ | - | - | - | 6,777 |
| 55 | Morocco | 2 | 0 | 0 | 2 | 1 | 3 | 18,072 | 2 | $(4,518)$ | $(1,355)$ | $(5,873)$ | - | - | - | 12,199 |
| 56 | Nauru | 2 | 0 | 0 | 2 | 1 | 3 | 18,072 | 1 | $(9,036)$ | $(2,259)$ | $(11,295)$ | - | - | - | 6,777 |
| 57 | Netherlands | 2 | 0 | 0 | 2 | 1 | 3 | 18,072 | 3 | - | - | - | - | 5,535 | - | 23,607 |
| 58 | New Zealand | 2 | 0 | 0 | 4 | 2 | 4 | 24,096 | 3 | - | - | - | - | 5,535 | - | 29,631 |
| 59 | Nicaragua | 2 | 0 | 0 | 1 | 1 | 3 | 18,072 | 1 | $(9,036)$ | $(2,259)$ | $(11,295)$ | - | - | - | 6,777 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 3 |


|  |  | Membership | Whaling | Whaling | Meeting attendance ${ }^{1}$ |  | Total Shares | 1st Stage <br> Totals $\mathbf{£}$ | Capacity to | Reduction | Reduction | Reduction | Add-on | Add-on | Add-on | $2021$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Shares | Type | Share | Delegates | Shares |  |  | Pay Group | Stage 1 | Stage 2 | £ | Whaling | Group 3 | Group 4 | £ |
| 60 | Norway | 2 | LS/ST | 3 | 7 | 2 | 7 | 42,168 | 3 | - | - | - | 11,069 | 5,535 | - | 58,772 |
| 61 | Oman | 2 | 0 | 0 | 1 | 1 | 3 | 18,072 | 2 | $(4,518)$ | $(1,355)$ | $(5,873)$ | - | - | - | 12,199 |
| 62 | Palau | 2 | 0 | 0 | 1 | 1 | 3 | 18,072 | 2 | $(4,518)$ | $(1,355)$ | $(5,873)$ | - | - | - | 12,199 |
| 63 | Panama | 2 | 0 | 0 | 3 | 1 | 3 | 18,072 | 2 | $(4,518)$ | $(1,355)$ | $(5,873)$ | - | - | - | 12,199 |
| 64 | Peru | 2 | 0 | 0 | 1 | 1 | 3 | 18,072 | 2 | $(4,518)$ | $(1,355)$ | $(5,873)$ | - | - | - | 12,199 |
| 65 | Poland | 2 | 0 | 0 | 1 | 1 | 3 | 18,072 | 2 | $(4,518)$ | $(1,355)$ | $(5,873)$ | - | - | - | 12,199 |
| 66 | Portugal | 2 | 0 | 0 | 1 | 1 | 3 | 18,072 | 3 | - | - | - | - | 5,535 | - | 23,607 |
| 67 | Romania | 2 | 0 | 0 | 0 | 0 | 2 | 12,048 | 2 | $(3,012)$ | (904) | $(3,916)$ | - | - | - | 8,132 |
| 68 | Russian Federation | 2 | AS | 2 | 7 | 2 | 6 | 36,144 | 2 | $(9,036)$ | $(2,711)$ | $(11,747)$ | 11,069 | - | - | 35,466 |
| 69 | San Marino | 2 | 0 | 0 | 0 | 0 | 2 | 12,048 | 2 | $(3,012)$ | (904) | $(3,916)$ | - | - | - | 8,132 |
| 70 |  <br> Principe | 2 | 0 | 0 | 2 | 1 | 3 | 18,072 | 1 | $(9,036)$ | $(2,259)$ | $(11,295)$ | - | - | - | 6,777 |
| 71 | Senegal | 2 | 0 | 0 | 2 | 1 | 3 | 18,072 | 2 | $(4,518)$ | $(1,355)$ | $(5,873)$ | - | - | - | 12,199 |
| 72 | Slovak Republic | 2 | 0 | 0 | 1 | 1 | 3 | 18,072 | 3 | - | - | - | - | 5,535 | - | 23,607 |
| 73 | Slovenia* | 2 | 0 | 0 | 2 | 1 | 3 | 18,072 | 3 | - | - | - | - | 5,535 | - | 23,607 |
| 74 | Solomon Islands | 2 | 0 | 0 | 1 | 1 | 3 | 18,072 | 1 | $(9,036)$ | $(2,259)$ | $(11,295)$ | - | - | - | 6,777 |
| 75 | South Africa | 2 | 0 | 0 | 2 | 1 | 3 | 18,072 | 2 | $(4,518)$ | $(1,355)$ | $(5,873)$ | - | - | - | 12,199 |
| 76 | Spain | 2 | 0 | 0 | 1 | 1 | 3 | 18,072 | 3 | - | - | - | - | 5,535 | - | 23,607 |
| 77 | St Kitts and Nevis | 2 | 0 | 0 | 2 | 1 | 3 | 18,072 | 2 | $(4,518)$ | $(1,355)$ | $(5,873)$ | - | - | - | 12,199 |
| 78 | St Vincent \& The Grenadines | 2 | n/a | 0 | 2 | 1 | 3 | 18,072 | 1 | $(9,036)$ | $(2,259)$ | $(11,295)$ | - | - | - | 6,777 |
| 79 | St. Lucia | 2 | 0 | 0 | 1 | 1 | 3 | 18,072 | 1 | $(9,036)$ | $(2,259)$ | $(11,295)$ | - | - | - | 6,777 |
| 80 | Suriname | 2 | 0 | 0 | 2 | 1 | 3 | 18,072 | 1 | $(9,036)$ | $(2,259)$ | $(11,295)$ | - | - | - | 6,777 |
| 81 | Sweden | 2 | 0 | 0 | 1 | 1 | 3 | 18,072 | 3 | - | - | - | - | 5,535 | - | 23,607 |
| 82 | Switzerland | 2 | 0 | 0 | 2 | 1 | 3 | 18,072 | 3 | - | - | - | - | 5,535 | - | 23,607 |
| 83 | Tanzania | 2 | 0 | 0 | 3 | 1 | 3 | 18,072 | 2 | $(4,518)$ | $(1,355)$ | $(5,873)$ | - | - | - | 12,199 |
| 84 | Togo | 2 | 0 | 0 | 2 | 1 | 3 | 18,072 | 1 | $(9,036)$ | $(2,259)$ | $(11,295)$ | - | - | - | 6,777 |
| 85 | Tuvalu | 2 | 0 | 0 | 1 | 1 | 3 | 18,072 | 1 | $(9,036)$ | $(2,259)$ | $(11,295)$ | - | - | - | 6,777 |
| 86 | United Kingdom | 2 | 0 | 0 | 8 | 3 | 5 | 30,120 | 4 | - | - | - | - | - | 44,276 | 74,396 |
| 87 | Uruguay | 2 | 0 | 0 | 2 | 1 | 3 | 18,072 | 3 | - | - | - | - | 5,535 | - | 23,607 |
| 88 | USA | 2 | AS | 2 | 13 | 3 | 7 | 42,168 | 4 | - | - | - | 11,069 | - | 44,276 | 97,514 |


*The Governments of Brazil and Slovenia are allocated fewer meeting shares as the current and future hosts of the Commission meeting in line with this methodology.

Redistributed Amounts Reconciliation:

|  |  |  | Number <br> in group |  |
| :--- | ---: | ---: | ---: | ---: |
| Whaling redistribution total: | $£$ | 44,276 | $10 \%$ | 4 |
| Group 3 redistribution total: | $£$ | 132,829 | $30 \%$ | 24 |
| Group 4 redistribution total: | $£$ | 265,658 | $60 \%$ | 6 |

Amount to reconcile: $\quad \mathbf{4 4 2 , 7 6 4}$

Table 2: Data for GNI and GNI per Capita for all Contracting Governments

| Contracting Government | 2019 GNI, Atlas Method (USD\$ Billions) | 2019 GNI per Capita, Atlas Method (USD\$) | Capacity to Pay Group | Contracting Government | 2019 GNI, Atlas Method (USD\$ Billions) | 2019 GNI per Capita, Atlas Method (USD\$) | Capacity to Pay Group |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Antigua and Barbuda | 1.63 | 16,660 | 2 | Liberia | 2.72 | 580 | 1 |
| Argentina | 432.30 | 11,200 | 2 | Lithuania | 52.52 | 18,990 | 3 |
| Australia | 1,346.63 | 54,910 | 3 | Luxembourg | 45.47 | 73,910 | 3 |
| Austria | 445.91 | 51,300 | 3 | Mali | 17.06 | 880 | 2 |
| Belgium | 531.41 | 47,350 | 3 | Marshall Islands | 0.28 | 4,860 | 1 |
| Belize | 1.71 | 4,450 | 1 | Mauritania | 7.50 | 1,660 | 1 |
| Benin | 14.25 | 1,250 | 1 | Mexico | 1,221.11 | 9,430 | 2 |
| Brazil | 1,790.97 | 9,130 | 2 | Monaco | - | - | 2 |
| Bulgaria | 66.05 | 9,410 | 2 | Mongolia | 12.29 | 3,780 | 1 |
| Cambodia | 24.75 | 1,480 | 2 | Morocco | 116.44 | 3,190 | 2 |
| Cameroon | 38.00 | 1,500 | 2 | Nauru | 0.17 | 14,230 | 1 |
| Chile | 270.97 | 15,010 | 2 | Netherlands | 912.20 | 53,200 | 3 |
| China, P.R of | 14,308.06 | 10,410 | 2 | New Zealand | 201.06 | 42,670 | 3 |
| Colombia | 313.49 | 6,510 | 2 | Nicaragua | 12.20 | 1,910 | 1 |
| Congo, Rep | 9.64 | 1,750 | 1 | Norway | 420.12 | 82,500 | 3 |
| Costa Rica | 58.19 | 11,700 | 2 | Oman | 75.75 | 15,330 | 2 |
| Cote d'Ivoire | 56.98 | 2,290 | 2 | Palau | 0.30 | 17,280 | 2 |
| Croatia | 59.49 | 14,910 | 2 | Panama | 62.40 | 14,950 | 2 |
| Cyprus | 23.72 | 27,710 | 3 | Peru | 216.27 | 6,740 | 2 |
| Czech Republic | 235.41 | 22,000 | 3 | Poland | 566.09 | 15,200 | 2 |
| Denmark | 357.27 | 63,240 | 3 | Portugal | 232.00 | 23,080 | 3 |
| Dominica | 0.59 | 8,090 | 1 | Romania | 246.66 | 12,630 | 2 |
| Dominican Republic | 84.78 | 8,090 | 2 | Russian Federation | 1,646.52 | 11,260 | 2 |
| Ecuador | 104.33 | 6,080 | 2 | San Marino | - | - | 2 |
| Eritrea | - | - | 1 | Sao Tome and Principe | 0.42 | 1,960 | 1 |
| Estonia | 30.74 | 23,220 | 3 | Senegal | 22.96 | 1,450 | 2 |
| Finland | 268.15 | 49,580 | 3 | Slovak Republic | 103.88 | 19,320 | 3 |
| France | 2,768.04 | 42,400 | 4 | Slovenia | 52.97 | 25,750 | 3 |
| Gabon | 15.51 | 7,210 | 2 | Solomon Islands | 1.36 | 2,050 | 1 |
| Gambia, The | 1.73 | 740 | 1 | South Africa | 341.52 | 6,040 | 2 |
| Germany | 3,957.76 | 48,520 | 4 | Spain | 1,396.93 | 30,390 | 3 |
| Ghana | 65.53 | 2,220 | 2 | St Kitts and Nevis | 0.99 | 19,030 | 2 |
| Grenada | 1.11 | 9,980 | 1 | St Vincent \& The Grenadines | 0.82 | 7,460 | 1 |
| Guinea | 12.82 | 950 | 1 | St. Lucia | 2.00 | 11,020 | 1 |
| Guinea-Bissau | 1.44 | 820 | 1 | Suriname | 3.56 | 5,540 | 1 |
| Hungary | 155.15 | 16,140 | 3 | Sweden | 544.94 | 55,840 | 3 |
| Iceland | 24.63 | 72,850 | 3 | Switzerland | 716.96 | 85,500 | 3 |
| India | 2,843.90 | 2,130 | 2 | Tanzania | 61.58 | 1,080 | 2 |
| Ireland | 299.75 | 62,210 | 3 | Togo | 5.48 | 690 | 1 |
| Israel | 394.60 | 43,290 | 3 | Tuvalu | 0.07 | 5,620 | 1 |
| Italy | 2,018.38 | 34,460 | 4 | United Kingdom | 2,788.38 | 42,370 | 4 |
| Kenya | 93.58 | 1,750 | 2 | Uruguay | 52.72 | 16,230 | 3 |
| Kiribati | 0.38 | 3,350 | 1 | USA | 21,625.00 | 65,760 | 4 |
| Korea, Rep of | 1,657.55 | 33,720 | 4 |  |  |  |  |
| Lao PDR | 17.75 | 2,570 | 2 |  |  |  |  |

Table 3: Allocation to Capacity to Pay Groups

| Group 1 <br> GNI less than USD \$15.450bn and GNI per capita less than USD \$15,450 | Group 2 <br> GNI greater than USD \$15.450bn and GNI per capita less than USD \$15,450 or 'Very Small Country'* and GNI less than USD \$8.0bn and GNI per capita greater than USD $\$ 15,450$ ) | Group 3 <br> GNI less than USD \$15.450bn and GNI per capita greater than USD \$15,450 | Group 4 <br> GNI greater than USD \$15.450bn and GNI per capita greater than USD \$15,450 |
| :---: | :---: | :---: | :---: |
| Belize <br> Benin <br> Congo, Rep <br> Dominica <br> Eritrea <br> Gambia <br> Grenada <br> Guinea <br> Guinea-Bissau <br> Kiribati <br> Liberia <br> Marshall Islands <br> Mauritania <br> Mongolia <br> Nauru <br> Nicaragua <br> Sao Tome and Principe <br> Solomon Islands <br> St Vincent \& The Grenadines <br> St. Lucia <br> Suriname <br> Togo <br> Tuvalu | Antigua and Barbuda <br> Argentina <br> Brazil <br> Bulgaria <br> Cambodia <br> Cameroon <br> Chile <br> China, P.R of <br> Colombia <br> Costa Rica <br> Cote d'Ivoire <br> Croatia <br> Dominican Republic <br> Ecuador <br> Gabon <br> Ghana <br> India <br> Kenya <br> Lao PDR <br> Mali <br> Mexico <br> Monaco <br> Morocco <br> Oman <br> Palau <br> Panama <br> Peru <br> Poland <br> Romania <br> Russian Federation <br> San Marino <br> Senegal <br> South Africa <br> St Kitts and Nevis <br> Tanzania | Australia <br> Austria <br> Belgium <br> Cyprus <br> Czech Republic <br> Denmark <br> Estonia <br> Finland <br> Hungary <br> Iceland <br> Ireland <br> Israel <br> Lithuania <br> Luxembourg <br> Netherlands <br> New Zealand <br> Norway <br> Portugal <br> Slovak Republic <br> Slovenia <br> Spain <br> Sweden <br> Switzerland <br> Uruguay | France <br> Germany <br> Italy <br> Korea, Rep of United Kingdom USA |
| 23 | 35 | 24 | 6 |

## Note 1 - Budget for the Financial Year 2021

Due to the COVID-19 pandemic the 2020 Commission meeting was postponed. Therefore the Commission set an interim budget for 2021 via postal vote.

The budget indicates that total contributions due from Contracting Governments during the 2021 financial year are to be set at $£ 1,656,600$. This represents an overall freeze in contribution rates.

| Line Reference |  | 2021 Bridge Budget |
| :---: | :--- | ---: |
|  | INCOME |  |
| $\mathbf{1}$ | All Income | $(1,656,600)$ |
| $\mathbf{2}$ | Financial Contributions | $(4,900)$ |
| $\mathbf{3}$ | Interest on Financial Contributions | $(3,000)$ |
|  | Interest Receivable on Cash Balances | $(1,664,500)$ |
|  | TOTAL INCOME |  |
| $\mathbf{4}$ |  | EXPENDITURE |
| $\mathbf{5}$ | Staffing Costs | 961,700 |
| $\mathbf{7}$ | Staff Benefits | 51,800 |
| $\mathbf{8}$ | Travel | 41,500 |
| $\mathbf{9}$ | Professional/Consultancy | 16,800 |
| $\mathbf{1 0}$ | Secretariat Running Costs | 61,800 |
| $\mathbf{1 1}$ | Information Technology | 73,300 |
| $\mathbf{1 2}$ | Meetings | 129,200 |
| $\mathbf{1 3}$ | Bank Charges, Depreciation \& Provisions | 95,700 |
| $\mathbf{1 4}$ | Scientific Committee - Research Budget | 226,400 |
|  | TOTAL EXPENDITURE | $\mathbf{1 , 6 5 8 , 2 0 0}$ |
|  |  | $(6,300)$ |

Note 2: Allocation of shares for membership, attendance at the biennial meeting and whaling activities.
Shares are allocated as follows:

| Membership | 2 Shares |  |
| :--- | :---: | :---: |
| Whaling | Land Station/Small Type |  |
| Aboriginal Subsistence | 3 Shares (LS/ST) |  |
|  | Factory Ship | 2 Shares (AS) |
|  |  | 2 Shares (FS) |
| Meeting Attendance | 1-3 Delegates | 1 Share |
|  | 4-7 Delegates | 2 Shares |
|  | 8-13 Delegates | 3 Shares |
|  | 14-22 Delegates | 4 Shares |
|  | $23+$ Delegates | 5 Shares |

## Whaling Shares

Whaling shares are allocated on the basis of the catch in the season immediately preceding the financial year for which the contributions are to be calculated.

Whaling shares for land station/small type whaling and for aboriginal whaling are allocated for any number of those operations conducted by a Contracting Government except that shares for aboriginal subsistence whaling shall not be allocated in cases where catches in any five-year period do not exceed 20 animals. ${ }^{2}$ For factory ship operations, the shares are allocated per vessel. ${ }^{3}$

## Meeting Attendance

Meeting attendances is based on the number of delegates attending the Biennial Meeting immediately preceding the financial year for which contributions are to be calculated. Interpreters and support staff are not included in delegations for the purposes of calculating contributions. ${ }^{4}$

A host government is allowed to have a number of additional delegates per share as outlined in the table below at a) the meeting before the one it hosts and b) at the meeting that it hosts. This applies to all host governments, regardless of their capacity to pay group. The number of shares for a host government is as follows: ${ }^{5}$

| $1-6$ Delegates | 1 Share |  |
| :--- | :---: | :---: |
| $7-10$ Delegates | 2 Shares |  |
| $11-16$ Delegates | 3 Shares |  |
| $17-25$ Delegates | 4 Shares |  |
| $25+$ Delegates | 5 Shares |  |

The Chair of the IWC is not counted in his/her delegation for the purposes of allocating meeting shares. ${ }^{6}$

## Note 3. Procedure for the annual revision of capacity to pay thresholds and the allocation of Contracting Governments to each group

Contracting Governments are allocated into capacity to pay groups dependent upon Gross National Income (GNI) and Gross National Income per capita (GNIpc). The thresholds for the capacity to pay groups are adjusted each year to take account of global inflation. Table 4 indicates the thresholds used for the 2021 classification and the two previous financial years for comparison.

[^1]Table 4: Revision of thresholds for the capacity to pay groups

| Economic Data and Capacity to Pay Groups 2021 (USD) |  |  |  |  |  |  |  |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- | :---: |
| Group 1 | GNI | $<15.450$ billion | And | GNIpc | $<15,450$ | 23 |  |
| Group 2 | GNI | $>15.450$ billion | And | GNIpc | $<15,450$ | 35 |  |
| Group 3 | GNI | $<1,545.0$ billion | And | GNIpc | $>15,450$ | 24 |  |
| Group 4 | GNI | $>1,545.0$ billion | And | GNIpc | $>15,450$ | 6 |  |
|  |  |  |  |  |  |  |  |


| Economic Data and Capacity to Pay Groups 2020 (USD) |  |  |  |  |  |  |  |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- | :---: |
| Group 1 | GNI | $<15.101$ billion | And | GNIpc | $<15,101$ | 24 |  |
| Group 2 | GNI | $>15.101$ billion | And | GNIpc | $<15,101$ | 34 |  |
| Group 3 | GNI | $<1,510.1$ billion | And | GNIpc | $>15,101$ | 24 |  |
| Group 4 | GNI | $>1,510.1$ billion | And | GNIpc | $>15,101$ | 6 |  |
|  |  |  |  |  |  |  |  |


| Economic Data and Capacity to Pay Groups 2019 (USD) |  |  |  |  |  |  |  |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- | :---: |
| Group 1 | GNI | $<14.730$ billion | And | GNIpc | $<14,730$ | 26 |  |
| Group 2 | GNI | $>14.730$ billion | And | GNIpc | $<14,730$ | 33 |  |
| Group 3 | GNI | $<1,473.0$ billion | And | GNIpc | $>14,730$ | 23 |  |
| Group 4 | GNI | $>1,473.0$ billion | And | GNIpc | $>14,730$ | 7 |  |
|  |  |  |  |  |  |  |  |

## Allocation of Contracting Governments to capacity to pay groups

The data for GNI and GNIpc is obtained from the World Bank and allocation to capacity to pay group for each contracting Government are given in Tables 2 and 3. The data for GNI and GNI per capita is from the World Bank as at 10 October 2020.

Contracting Governments meeting the definition of a 'Very Small Country' will be placed into capacity to pay Group 2. These countries are defined in terms of their population size in addition to their GNI/GNIpc. ${ }^{7}$ The thresholds for defining very small countries are updated annually ${ }^{8}$ and these updates are given in Table 5.

Table 5: Annual Update of Defining Characteristics of a Very Small Country

|  | $\mathbf{2 0 2 1}$ | $\mathbf{2 0 2 0}$ | $\mathbf{2 0 1 9}$ |
| :--- | :--- | :--- | :--- |
| Population size of | 100,000 | 100,000 | 100,000 |
| AND GNI USD Billon | $<8.000$ | $<7.550$ | $<7.370$ |
| AND GNIpc USD | $>15,450$ | $>15,101$ | $>14,730$ |

Note 4: Calculation of the Reduction for Contracting Governments in Capacity to Pay Groups 1 and 2.
The first stage of contributions identified in Table 1 are reduced for Contracting Governments in capacity to pay groups 1 and 2 by $62.5 \%$ and $32.5 \%$ respectively. These amounts were agreed at IWC 54 during discussion on document IWC/54/59, which stated that the reductions should take place as a two-stage process.

During the first stage of the process, Group 1 country payments are reduced by $50 \%$, and during the second stage, a further $25 \%$, resulting in a total reduction of $62.5 \%$ overall.

Group 2 country payments are reduced by $25 \%$ in the initial stage, and then by a further $10 \%$, resulting in a total reduction of $32.5 \%$ overall.

[^2]
[^0]:    ${ }^{1}$ The procedure for calculating financial contributions was developed between IWC 54 in 2002 and IWC 62 in 2010, during which time it was referred to as an 'interim measure'. The interim measure was formally adopted by the Commission at IWC 64 in 2012.

[^1]:    ${ }^{2}$ See Annual Report of the International Whaling Commission 2010 page 36.
    ${ }^{3}$ See Reports of the International Whaling Commission 32 page 37,41 page 43 and 42 page 42.
    ${ }^{4}$ See Report of the International Whaling Commission 42 page 50.
    ${ }^{5}$ See Annual Report of the International Whaling Commission 2007 page 61.
    ${ }^{6}$ See Annual Report of the International Whaling Commission 2002 page 48.

[^2]:    ${ }^{7}$ See Annual Report of the International Whaling Commission 2005 page 56.
    ${ }^{8}$ See Annual Report of the International Whaling Commission 2008 page 44.

