

## Summary of the 2023 Financial Contributions Calculation<sup>1</sup>

1. At each Biennial Meeting the Commission adopts a budget for the forthcoming two-year period. 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 2023 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
  - 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 four '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 assignment 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 assigned 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 shortfall compared to the agreed budget, 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).

---

<sup>1</sup> 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.

**Table 1: Financial Contributions Calculations for the financial year 1<sup>st</sup> January – 31<sup>st</sup> December 2023**

\*The Governments of Slovenia are allocated fewer meeting shares as the current host of the Commission meeting in line with this methodology.

	Contracting Government	Members hip Shares	Whaling Type	Whaling Shares	Meeting attendance <sup>1</sup>		Total Shares	1st Stage Totals £	Capacity to Pay Group	Reduction Stage 1 £	Reduction Stage 2 £	Total Reduction £	Add-on Whaling £	Add-on Group 3 £	Add-on Group 4 £	2023 £	Add 5% to C2P Countries 3&4 £	Amended Total for 2023 £
					Delegates	Shares												
1	Antigua and Barbuda	2	0	0	1	1	3	19,263	1	(9,631)	(2,408)	(12,039)	-	-	-	7,224		7,224
2	Argentina	2	0	0	3	1	3	19,263	2	(4,816)	(1,445)	(6,260)	-	-	-	13,002		13,002
3	Australia	2	0	0	7	2	4	25,684	3	-	-	-	-	4,951	-	30,634	1,475	32,109
4	Austria	2	0	0	2	1	3	19,263	3	-	-	-	-	4,951	-	24,213	1,166	25,379
5	Belgium	2	0	0	3	1	3	19,263	3	-	-	-	-	4,951	-	24,213	1,166	25,379
6	Belize	2	0	0	0	0	2	12,842	1	(6,421)	(1,605)	(8,026)	-	-	-	4,816		4,816
7	Benin	2	0	0	1	1	3	19,263	2	(4,816)	(1,445)	(6,260)	-	-	-	13,002		13,002
8	Brazil	2	0	0	3	1	3	19,263	2	(4,816)	(1,445)	(6,260)	-	-	-	13,002		13,002
9	Bulgaria	2	0	0	1	1	3	19,263	2	(4,816)	(1,445)	(6,260)	-	-	-	13,002		13,002
10	Cambodia	2	0	0	1	1	3	19,263	2	(4,816)	(1,445)	(6,260)	-	-	-	13,002		13,002
11	Cameroon	2	0	0	1	1	3	19,263	2	(4,816)	(1,445)	(6,260)	-	-	-	13,002		13,002
12	Chile	2	0	0	3	1	3	19,263	2	(4,816)	(1,445)	(6,260)	-	-	-	13,002		13,002
13	China, P.R of	2	0	0	0	0	2	12,842	2	(3,210)	(963)	(4,174)	-	-	-	8,668		8,668
14	Colombia	2	0	0	1	1	3	19,263	2	(4,816)	(1,445)	(6,260)	-	-	-	13,002		13,002
15	Congo, Rep	2	0	0	0	0	2	12,842	1	(6,421)	(1,605)	(8,026)	-	-	-	4,816		4,816
16	Costa Rica	2	0	0	2	1	3	19,263	2	(4,816)	(1,445)	(6,260)	-	-	-	13,002		13,002
17	Cote d'Ivoire	2	0	0	2	1	3	19,263	2	(4,816)	(1,445)	(6,260)	-	-	-	13,002		13,002
18	Croatia	2	0	0	1	1	3	19,263	3	-	-	-	-	4,951	-	24,213	1,166	25,379
19	Cyprus	2	0	0	0	0	2	12,842	3	-	-	-	-	4,951	-	17,792	856	18,649
20	Czech Republic	2	0	0	8	3	5	32,105	3	-	-	-	-	4,951	-	37,055	1,784	38,839
21	Denmark	2	AS	2	4	2	6	38,526	3	-	-	-	8,251	4,951	-	51,727	2,490	54,217
22	Dominica	2	0	0	0	0	2	12,842	1	(6,421)	(1,605)	(8,026)	-	-	-	4,816		4,816
23	Dominican Republic	2	0	0	4	2	4	25,684	2	(6,421)	(1,926)	(8,347)	-	-	-	17,337		17,337
24	Ecuador	2	0	0	2	1	3	19,263	2	(4,816)	(1,445)	(6,260)	-	-	-	13,002		13,002
25	Eritrea	2	0	0	0	0	2	12,842	1	(6,421)	(1,605)	(8,026)	-	-	-	4,816		4,816
26	Estonia	2	0	0	0	0	2	12,842	3	-	-	-	-	4,951	-	17,792	856	18,649
27	Finland	2	0	0	1	1	3	19,263	3	-	-	-	-	4,951	-	24,213	1,166	25,379
28	France	2	0	0	2	1	3	19,263	4	-	-	-	-	-	41,254	60,517	2,913	63,430
29	Gabon	2	0	0	0	0	2	12,842	1	(6,421)	(1,605)	(8,026)	-	-	-	4,816		4,816
30	Gambia, The	2	0	0	0	0	2	12,842	1	(6,421)	(1,605)	(8,026)	-	-	-	4,816		4,816

	Contracting Government	Members hip Shares	Whaling Type	Whaling Shares	Meeting attendance <sup>1</sup>		Total Shares	1st Stage Totals £	Capacity to Pay Group	Reduction Stage 1 £	Reduction Stage 2 £	Total Reduction £	Add-on Whaling £	Add-on Group 3 £	Add-on Group 4 £	2023 £	Add 5% to C2P Countries 3&4 £	Amended Total for 2023 £
					Delegates	Shares												
31	Germany	2	0	0	4	2	4	25,684	4	-	-	-	-	-	41,254	66,938	3,222	70,160
32	Ghana	2	0	0	1	1	3	19,263	2	(4,816)	(1,445)	(6,260)	-	-	-	13,002		13,002
33	Grenada	2	0	0	0	0	2	12,842	1	(6,421)	(1,605)	(8,026)	-	-	-	4,816		4,816
34	Guinea	2	0	0	3	1	3	19,263	1	(9,631)	(2,408)	(12,039)	-	-	-	7,224		7,224
35	Guinea-Bissau	2	0	0	0	0	2	12,842	1	(6,421)	(1,605)	(8,026)	-	-	-	4,816		4,816
36	Hungary	2	0	0	1	1	3	19,263	3	-	-	-	-	4,951	-	24,213	1,166	25,379
37	Iceland	2	LS/ST	3	4	2	7	44,947	3	-	-	-	8,251	4,951	-	58,148	2,799	60,947
38	India	2	0	0	3	1	3	19,263	2	(4,816)	(1,445)	(6,260)	-	-	-	13,002		13,002
39	Ireland	2	0	0	1	1	3	19,263	3	-	-	-	-	4,951	-	24,213	1,166	25,379
40	Israel	2	0	0	1	1	3	19,263	3	-	-	-	-	4,951	-	24,213	1,166	25,379
41	Italy	2	0	0	3	1	3	19,263	4	-	-	-	-	-	41,254	60,517	2,913	63,430
42	Kenya	2	0	0	0	0	2	12,842	2	(3,210)	(963)	(4,174)	-	-	-	8,668		8,668
43	Kiribati	2	0	0	2	1	3	19,263	1	(9,631)	(2,408)	(12,039)	-	-	-	7,224		7,224
44	Korea, Rep of	2	0	0	2	1	3	19,263	4	-	-	-	-	-	41,254	60,517	2,913	63,430
45	Lao PDR	2	0	0	1	1	3	19,263	2	(4,816)	(1,445)	(6,260)	-	-	-	13,002		13,002
46	Liberia	2	0	0	1	1	3	19,263	1	(9,631)	(2,408)	(12,039)	-	-	-	7,224		7,224
47	Lithuania	2	0	0	1	1	3	19,263	3	-	-	-	-	4,951	-	24,213	1,166	25,379
48	Luxembourg	2	0	0	1	1	3	19,263	3	-	-	-	-	4,951	-	24,213	1,166	25,379
49	Mali	2	0	0	0	0	2	12,842	2	(3,210)	(963)	(4,174)	-	-	-	8,668		8,668
50	Marshall Islands	2	0	0	0	0	2	12,842	1	(6,421)	(1,605)	(8,026)	-	-	-	4,816		4,816
51	Mauritania	2	0	0	1	1	3	19,263	1	(9,631)	(2,408)	(12,039)	-	-	-	7,224		7,224
52	Mexico	2	0	0	1	1	3	19,263	2	(4,816)	(1,445)	(6,260)	-	-	-	13,002		13,002
53	Monaco	2	0	0	0	0	2	12,842	2	(3,210)	(963)	(4,174)	-	-	-	8,668		8,668
54	Mongolia	2	0	0	0	0	2	12,842	1	(6,421)	(1,605)	(8,026)	-	-	-	4,816		4,816
55	Morocco	2	0	0	2	1	3	19,263	2	(4,816)	(1,445)	(6,260)	-	-	-	13,002		13,002
56	Nauru	2	0	0	0	0	2	12,842	2	(3,210)	(963)	(4,174)	-	-	-	8,668		8,668
57	Netherlands	2	0	0	2	1	3	19,263	3	-	-	-	-	4,951	-	24,213	1,166	25,379
58	New Zealand	2	0	0	2	1	3	19,263	3	-	-	-	-	4,951	-	24,213	1,166	25,379
59	Nicaragua	2	0	0	0	0	2	12,842	1	(6,421)	(1,605)	(8,026)	-	-	-	4,816		4,816
60	Norway	2	LS/ST	3	7	2	7	44,947	3	-	-	-	8,251	4,951	-	58,148	2,799	60,947
61	Oman	2	0	0	0	0	2	12,842	2	(3,210)	(963)	(4,174)	-	-	-	8,668		8,668
62	Palau	2	0	0	2	1	3	19,263	1	(9,631)	(2,408)	(12,039)	-	-	-	7,224		7,224
63	Panama	2	0	0	2	1	3	19,263	2	(4,816)	(1,445)	(6,260)	-	-	-	13,002		13,002
64	Peru	2	0	0	4	2	4	25,684	2	(6,421)	(1,926)	(8,347)	-	-	-	17,337		17,337
65	Poland	2	0	0	2	1	3	19,263	3	-	-	-	-	4,951	-	24,213	1,166	25,379

	Contracting Government	Members hip Shares	Whaling Type	Whaling Shares	Meeting attendance <sup>1</sup>		Total Shares	1st Stage Totals £	Capacity to Pay Group	Reduction Stage 1 £	Reduction Stage 2 £	Total Reduction £	Add-on Whaling £	Add-on Group 3 £	Add-on Group 4 £	2023 £	Add 5% to C2P Countries 3&4 £	Amended Total for 2023 £
					Delegates	Shares												
66	Portugal	2	0	0	1	1	3	19,263	3	-	-	-	-	4,951	-	24,213	1,166	25,379
67	Romania	2	0	0	0	0	2	12,842	2	(3,210)	(963)	(4,174)	-	-	-	8,668		8,668
68	Russian Federation	2	AS	2	0	0	4	25,684	2	(6,421)	(1,926)	(8,347)	8,251	-	-	25,587		25,587
69	San Marino	2	0	0	0	0	2	12,842	2	(3,210)	(963)	(4,174)	-	-	-	8,668		8,668
70	Sao Tome & Principe	2	0	0	0	0	2	12,842	1	(6,421)	(1,605)	(8,026)	-	-	-	4,816		4,816
71	Senegal	2	0	0	0	0	2	12,842	2	(3,210)	(963)	(4,174)	-	-	-	8,668		8,668
72	Slovak Republic	2	0	0	1	1	3	19,263	3	-	-	-	-	4,951	-	24,213	1,166	25,379
73	Slovenia	2	0	0	3	1	3	19,263	3	-	-	-	-	4,951	-	24,213	1,166	25,379
74	Solomon Islands	2	0	0	1	1	3	19,263	1	(9,631)	(2,408)	(12,039)	-	-	-	7,224		7,224
75	South Africa	2	0	0	0	0	2	12,842	2	(3,210)	(963)	(4,174)	-	-	-	8,668		8,668
76	Spain	2	0	0	2	1	3	19,263	3	-	-	-	-	4,951	-	24,213	1,166	25,379
77	St Kitts and Nevis	2	0	0	0	0	2	12,842	2	(3,210)	(963)	(4,174)	-	-	-	8,668		8,668
78	St Vincent & The Grenadine	2	0	0	0	0	2	12,842	1	(6,421)	(1,605)	(8,026)	-	-	-	4,816		4,816
79	St. Lucia	2	0	0	1	1	3	19,263	1	(9,631)	(2,408)	(12,039)	-	-	-	7,224		7,224
80	Suriname	2	0	0	0	0	2	12,842	1	(6,421)	(1,605)	(8,026)	-	-	-	4,816		4,816
81	Sweden	2	0	0	1	1	3	19,263	3	-	-	-	-	4,951	-	24,213	1,166	25,379
82	Switzerland	2	0	0	1	1	3	19,263	3	-	-	-	-	4,951	-	24,213	1,166	25,379
83	Tanzania	2	0	0	0	0	2	12,842	2	(3,210)	(963)	(4,174)	-	-	-	8,668		8,668
84	Togo	2	0	0	0	0	2	12,842	1	(6,421)	(1,605)	(8,026)	-	-	-	4,816		4,816
85	Tuvalu	2	0	0	0	0	2	12,842	1	(6,421)	(1,605)	(8,026)	-	-	-	4,816		4,816
86	United Kingdom	2	0	0	9	3	5	32,105	4	-	-	-	-	-	41,254	73,359	3,531	76,890
87	Uruguay	2	0	0	2	1	3	19,263	2	(4,816)	(1,445)	(6,260)	-	-	-	13,002		13,002
88	USA	2	AS	2	12	3	7	44,947	4	-	-	-	8,251	-	41,254	94,453	4,547	98,999
		176		12	141	70	258	1,656,600		(324,257)	(88,288)	(412,545)	41,254	123,763	247,527	1,656,600	54,077	1,710,677

Redistributed Amounts Reconciliation:

Amount for redistribution:	<b>412,545</b>
----------------------------	----------------

No. in group

Whaling redistribution total:	£ 41,254	10%	5
Group 3 redistribution total:	£ 123,763	30%	25
Group 4 redistribution total:	£ 247,527	60%	6
<b>Total</b>	<b>£ 412,545</b>		

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

Contracting Government	2021 GNI, Atlas Method (USD\$ Billions)	2021 GNI per Capita, Atlas Method (USD\$)	Capacity to Pay Group	Contracting Government	2021 GNI, Atlas Method (USD\$ Billions)	2021 GNI per Capita, Atlas Method (USD\$)	Capacity to Pay Group
Antigua and Barbuda	1.47	14,900	1	Lao PDR	18.58	2,520	2
Argentina	460.45	10,050	2	Liberia	3.22	620	1
Australia	1,461.07	56,760	3	Lithuania	60.41	21,610	3
Austria	467.57	52,210	3	Luxembourg	51.13	81,110	3
Belgium	585.27	50,510	3	Mali	18.24	870	2
Belize	1.74	4,290	1	Mars hall Islands	0.30	5,050	1
Benin	17.12	1,370	2	Mauritania	8.25	1,730	1
Brazil	1,651.06	7,720	2	Mexico	1,221.49	9,380	2
Bulgaria	73.94	10,720	2	Monaco	-	-	2
Cambodia	26.24	1,550	2	Mongolia	12.53	3,760	1
Cameroon	43.35	1,590	2	Morocco	127.22	3,350	2
Chile	288.13	15,000	2	Nauru	0.21	19,470	2
China, P.R of	16,789.24	11,890	2	Netherlands	988.28	56,370	3
Colombia	315.73	6,160	2	New Zealand	232.26	45,340	3
Congo, Rep	9.21	1,630	1	Nicaragua	13.45	2,010	1
Costa Rica	63.25	12,310	2	Norway	454.78	84,090	3
Cote d'Ivoire	66.35	2,450	2	Oman	76.76	15,030	2
Croatia	66.88	17,150	3	Palau	0.26	14,390	1
Cyprus	25.31	28,130	3	Panama	61.37	14,010	2
Czech Republic	257.63	24,070	3	Peru	217.49	6,520	2
Denmark	398.88	68,110	3	Poland	629.92	16,670	3
Dominica	0.56	7,760	1	Portugal	244.40	23,730	3
Dominican Republic	90.01	8,220	2	Romania	270.87	14,170	2
Ecuador	106.07	5,930	2	Russian Federation	1,692.60	11,600	2
Eritrea	1.94	600	1	S an Marino	-	-	2
Estonia	34.53	25,970	3	S ao Tome & Principe	0.51	2,280	1
Finland	297.38	53,660	3	Senegal	26.46	1,540	2
France	2,961.95	43,880	4	Slovak Republic	110.30	20,250	3
Gabon	16.18	7,100	1	Slovenia	59.50	28,240	3
Gambia, The	1.98	800	1	Solomon Islands	1.62	2,300	1
Germany	4,242.86	51,040	4	South Africa	386.86	6,440	2
Ghana	74.91	2,360	2	Spain	1,407.50	29,740	3
Grenada	1.09	9,630	1	St Kitts and Nevis	0.99	18,560	2
Guinea	13.62	1,010	1	St Vincent & The Grenadines	0.90	8,100	1
Guinea-Bissau	1.57	780	1	St. Lucia	1.78	9,680	1
Hungary	172.24	17,740	3	Suriname	2.63	4,440	1
Iceland	23.98	64,410	3	Sweden	613.36	58,890	3
India	3,027.51	2,170	2	Switzerland	785.90	90,360	3
Ireland	374.69	74,520	3	Tanzania	67.77	1,140	2
Israel	464.12	49,560	3	Togo	8.30	980	1
Italy	2,109.50	35,710	4	Tuvalu	0.08	6,760	1
Kenya	110.40	2,010	2	United Kingdom	3,055.33	45,380	4
Kiribati	0.35	2,910	1	Uruguay	55.05	15,800	2
Korea, Rep of	1,809.84	34,980	4	USA	23,374.71	70,430	4

**Table 3: Allocation to Capacity to Pay Groups**

<b>Group 1</b> GNI less than USD \$16.286bn <b>and</b> GNI per capita less than USD \$16,286	<b>Group 2</b> GNI greater than USD \$16.286bn <b>and</b> GNI per capita less than USD \$16,286 <b>or</b> 'Very Small Country'* <b>and</b> GNI less than US D \$8.14bn <b>and</b> GNI per capita greater than US D \$16,286	<b>Group 3</b> GNI less than USD \$1,629bn <b>and</b> GNI per capita greater than US D \$16,286	<b>Group 4</b> GNI greater than US D \$1,629bn <b>and</b> GNI per capita greater than US D \$16,286
Antigua and Barbuda	Argentina	Australia	France
Belize	Benin	Austria	Germany
Congo, Rep	Brazil	Belgium	Italy
Dominica	Bulgaria	Croatia	Korea, Rep of
Eritrea	Cambodia	Cyprus	United Kingdom
Gabon	Cameroon	Czech Republic	US A
Gambia, The	Chile	Denmark	
Grenada	China, P.R of	Estonia	
Guinea	Colombia	Finland	
Guinea-Bissau	Costa Rica	Hungary	
Kiribati	Cote d'Ivoire	Iceland	
Liberia	Dominican Republic	Ireland	
Marshall Islands	Ecuador	Israel	
Mauritania	Ghana	Lithuania	
Mongolia	India	Luxembourg	
Nicaragua	Kenya	Netherlands	
Palau	Lao PDR	New Zealand	
Sao Tome & Principe	Mali	Norway	
Solomon Islands	Mexico	Poland	
St Vincent & The Grenadines	Monaco	Portugal	
St. Lucia	Morocco	Slovak Republic	
Suriname	Nauru	Slovenia	
Togo	Oman	Spain	
Tuvalu	Panama	Sweden	
	Peru	Switzerland	
	Romania		
	Russian Federation		
	San Marino		
	Senegal		
	South Africa		
	St Kitts and Nevis		
	Tanzania		
	Uruguay		
<b>24</b>	<b>33</b>	<b>25</b>	<b>6</b>

**Note 1 – Budget for the Financial Year 2023**

The budget indicates that total contributions due from Contracting Governments during the 2023 financial year are to be set at £1,656,600, plus a 5% increase for Capacity to Pay Groups 3 and 4, making a total of **£1,710,677**.

	<b>2023 Budget £</b>
<b><i>INCOME</i></b>	
<b><i>All Income</i></b>	
Financial Contributions	(1,710,677)
Interest on Financial Contributions	(6,100)
Interest Receivable on Cash Balances	(400)
Other Income	0
Meeting Fund Reserves	(125,000)
<b><i>TOTAL INCOME</i></b>	<b>(1,842,177)</b>
<b><i>EXPENDITURE</i></b>	
Staffing Costs	1,009,863
Staff Benefit Costs	97,463
Travel & Bureau Meeting Costs	24,720
Professional/Consultancy Costs	17,646
Secretariat Running Costs	63,234
Information Technology Costs	67,955
Meeting Costs	234,050
Bank Charges, Depreciation & Provisions Costs	127,614
Scientific Committee - Research Budget Costs	210,518
<b><i>TOTAL EXPENDITURE</i></b>	<b>1,853,063</b>
<b><i>TOTAL (SURPLUS) / DEFICIT</i></b>	<b>10,885</b>

## 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	3 Shares (LS/ST)
	Aboriginal Subsistence	2 Shares (AS)
	Factory Ship	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.<sup>2</sup> For factory ship operations, the shares are allocated per vessel.<sup>3</sup>

### 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.<sup>4</sup>

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:<sup>5</sup>

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.<sup>6</sup>

## 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 2023 classification and the two previous financial years for comparison.

<sup>2</sup> See Annual Report of the International Whaling Commission 2010 page 36.

<sup>3</sup> See Reports of the International Whaling Commission 32 page 37, 41 page 43 and 42 page 42.

<sup>4</sup> See Report of the International Whaling Commission 42 page 50.

<sup>5</sup> See Annual Report of the International Whaling Commission 2007 page 61.

<sup>6</sup> See Annual Report of the International Whaling Commission 2002 page 48.



**Table 4: Revision of thresholds for the capacity to pay groups**

Economic Data and Capacity to Pay Groups 2023 (USD)						
Group 1	GNI	< 16.286 billion	And	GNIpc	< 16,286	24
Group 2	GNI	> 16.286 billion	And	GNIpc	< 16,286	33
Group 3	GNI	< 1,629.0 billion	And	GNIpc	> 16,286	25
Group 4	GNI	> 1,629.0 billion	And	GNIpc	> 16,286	6
					<b>Total</b>	<b>88</b>

Economic Data and Capacity to Pay Groups 2022 (USD)						
Group 1	GNI	< 15.750 billion	And	GNIpc	< 15,750	24
Group 2	GNI	> 15.750 billion	And	GNIpc	< 15,750	34
Group 3	GNI	< 1,575.0 billion	And	GNIpc	> 15,750	24
Group 4	GNI	> 1,575.0 billion	And	GNIpc	> 15,750	6
					<b>Total</b>	<b>88</b>

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
					<b>Total</b>	<b>88</b>

### 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 7 November 2022.

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.<sup>7</sup> The thresholds for defining very small countries are updated annually<sup>8</sup> and these updates are given in Table 5.

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

	2023	2022	2021
Population size of	100,000	100,000	100,000
AND GNI USD Billion	< 8.140	< 7.880	< 7.330
AND GNIpc USD	> 16,286	> 15,750	> 15,450

#### 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.

<sup>7</sup> See Annual Report of the International Whaling Commission 2005 page 56.

<sup>8</sup> See Annual Report of the International Whaling Commission 2008 page 44.