

## Summary of the 2024 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 2024 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 as a maximum.
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).

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<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 2024**

\*The Governments of Slovenia are allocated fewer meeting shares as the latest 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 £	2022 £	Add 5% to C2P Countries 3&4	2023 £	Add 1% to C2P Countries 3&4	Amended Total for 2024 £
					Delegates	Shares											£		£	
1	Antigua and Barbuda	2	0	0	1	1	3	19,263	2	(4,816)	(1,445)	(6,260)	-	-	-	13,002		13,002		13,002
2	Argentina	2	0	0	3	1	3	19,263	2	(4,816)	(1,445)	(6,260)	-	-	-	13,002		13,002		13,002
3	Australia	2	0	0	7	2	4	25,684	3	-	-	-	-	4,361	-	30,045	1,484	31,528	312	31,840
4	Austria	2	0	0	2	1	3	19,263	3	-	-	-	-	4,361	-	23,624	1,167	24,790	245	25,035
5	Belgium	2	0	0	3	1	3	19,263	3	-	-	-	-	4,361	-	23,624	1,167	24,790	245	25,035
6	Belize	2	0	0	0	0	2	12,842	1	(6,421)	(1,605)	(8,026)	-	-	-	4,816		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		13,002
8	Brazil	2	0	0	3	1	3	19,263	2	(4,816)	(1,445)	(6,260)	-	-	-	13,002		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		13,002
10	Cambodia	2	0	0	1	1	3	19,263	2	(4,816)	(1,445)	(6,260)	-	-	-	13,002		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		13,002
12	Chile	2	0	0	3	1	3	19,263	2	(4,816)	(1,445)	(6,260)	-	-	-	13,002		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		8,668
14	Colombia	2	0	0	1	1	3	19,263	2	(4,816)	(1,445)	(6,260)	-	-	-	13,002		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		4,816
16	Costa Rica	2	0	0	2	1	3	19,263	2	(4,816)	(1,445)	(6,260)	-	-	-	13,002		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		13,002
18	Croatia	2	0	0	1	1	3	19,263	3	-	-	-	-	4,361	-	23,624	1,167	24,790	245	25,035
19	Cyprus	2	0	0	0	0	2	12,842	3	-	-	-	-	4,361	-	17,203	850	18,052	178	18,231
20	Czech Republic	2	0	0	8	3	5	32,105	3	-	-	-	-	4,361	-	36,466	1,801	38,266	378	38,644
21	Denmark	2	AS	2	4	2	6	38,526	3	-	-	-	7,850	4,361	-	50,736	2,505	53,242	526	53,768
22	Dominica	2	0	0	0	0	2	12,842	1	(6,421)	(1,605)	(8,026)	-	-	-	4,816		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		17,337
24	Ecuador	2	0	0	2	1	3	19,263	2	(4,816)	(1,445)	(6,260)	-	-	-	13,002		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		4,816
26	Estonia	2	0	0	0	0	2	12,842	3	-	-	-	-	4,361	-	17,203	850	18,052	178	18,231
27	Finland	2	0	0	1	1	3	19,263	3	-	-	-	-	4,361	-	23,624	1,167	24,790	245	25,035
28	France	2	0	0	2	1	3	19,263	4	-	-	-	-	-	39,248	58,511	2,889	61,400	607	62,007
29	Gabon	2	0	0	0	0	2	12,842	2	(3,210)	(963)	(4,174)	-	-	-	8,668		8,668		8,668
30	Gambia, The	2	0	0	0	0	2	12,842	1	(6,421)	(1,605)	(8,026)	-	-	-	4,816		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 £	2022 £	Add 5% to C2P Countries 3&4	2023 £	Add 1% to C2P Countries 3&4	Amended Total for 2024 £
					Delegates	Shares											£		£	
31	Germany	2	0	0	4	2	4	25,684	4	-	-	-	-	-	39,248	64,932	3,207	68,138	673	68,812
32	Ghana	2	0	0	1	1	3	19,263	2	(4,816)	(1,445)	(6,260)	-	-	-	13,002		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		4,816
34	Guinea	2	0	0	3	1	3	19,263	1	(9,631)	(2,408)	(12,039)	-	-	-	7,224		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		4,816
36	Hungary	2	0	0	1	1	3	19,263	3	-	-	-	-	4,361	-	23,624	1,167	24,790	245	25,035
37	Iceland	2	LS/ST	3	4	2	7	44,947	3	-	-	-	7,850	4,361	-	57,157	2,823	59,980	593	60,572
38	India	2	0	0	3	1	3	19,263	2	(4,816)	(1,445)	(6,260)	-	-	-	13,002		13,002		13,002
39	Ireland	2	0	0	1	1	3	19,263	3	-	-	-	-	4,361	-	23,624	1,167	24,790	245	25,035
40	Israel	2	0	0	1	1	3	19,263	3	-	-	-	-	4,361	-	23,624	1,167	24,790	245	25,035
41	Italy	2	0	0	3	1	3	19,263	4	-	-	-	-	-	39,248	58,511	2,889	61,400	607	62,007
42	Kenya	2	0	0	0	0	2	12,842	2	(3,210)	(963)	(4,174)	-	-	-	8,668		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		7,224
44	Korea, Rep of	2	0	0	2	1	3	19,263	4	-	-	-	-	-	39,248	58,511	2,889	61,400	607	62,007
45	Lao PDR	2	0	0	1	1	3	19,263	2	(4,816)	(1,445)	(6,260)	-	-	-	13,002		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		7,224
47	Lithuania	2	0	0	1	1	3	19,263	3	-	-	-	-	4,361	-	23,624	1,167	24,790	245	25,035
48	Luxembourg	2	0	0	1	1	3	19,263	3	-	-	-	-	4,361	-	23,624	1,167	24,790	245	25,035
49	Mali	2	0	0	0	0	2	12,842	2	(3,210)	(963)	(4,174)	-	-	-	8,668		8,668		8,668
50	Mars hall Is lands	2	0	0	0	0	2	12,842	1	(6,421)	(1,605)	(8,026)	-	-	-	4,816		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		7,224
52	Mexico	2	0	0	1	1	3	19,263	2	(4,816)	(1,445)	(6,260)	-	-	-	13,002		13,002		13,002
53	Monaco	2	0	0	0	0	2	12,842	2	(3,210)	(963)	(4,174)	-	-	-	8,668		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		4,816
55	Morocco	2	0	0	2	1	3	19,263	2	(4,816)	(1,445)	(6,260)	-	-	-	13,002		13,002		13,002
56	Nauru	2	0	0	0	0	2	12,842	2	(3,210)	(963)	(4,174)	-	-	-	8,668		8,668		8,668
57	Netherlands	2	0	0	2	1	3	19,263	3	-	-	-	-	4,361	-	23,624	1,167	24,790	245	25,035
58	New Zealand	2	0	0	2	1	3	19,263	3	-	-	-	-	4,361	-	23,624	1,167	24,790	245	25,035
59	Nicaragua	2	0	0	0	0	2	12,842	1	(6,421)	(1,605)	(8,026)	-	-	-	4,816		4,816		4,816
60	Norway	2	LS/ST	3	7	2	7	44,947	3	-	-	-	7,850	4,361	-	57,157	2,823	59,980	593	60,572
61	Oman	2	0	0	0	0	2	12,842	3	-	-	-	-	4,361	-	17,203		17,203		17,203
62	Palau	2	0	0	2	1	3	19,263	1	(9,631)	(2,408)	(12,039)	-	-	-	7,224		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		13,002
64	Peru	2	0	0	4	2	4	25,684	2	(6,421)	(1,926)	(8,347)	-	-	-	17,337		17,337		17,337
65	Poland	2	0	0	2	1	3	19,263	3	-	-	-	-	4,361	-	23,624	1,167	24,790	245	25,035

	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 £	2022 £	Add 5% to C2P Countries 3&4	2023 £	Add 1% to C2P Countries 3&4	Amended Total for 2024 £
					Delegates	Shares											£		£	
66	Portugal	2	0	0	1	1	3	19,263	3	-	-	-	-	4,361	-	23,624	1,167	24,790	245	25,035
67	Romania	2	0	0	0	0	2	12,842	2	(3,210)	(963)	(4,174)	-	-	-	8,668	8,668	8,668	8,668	8,668
68	Russian Federation	2	AS	2	0	0	4	25,684	2	(6,421)	(1,926)	(8,347)	7,850	-	-	25,186	25,186	25,186	25,186	25,186
69	San Marino	2	0	0	0	0	2	12,842	2	(3,210)	(963)	(4,174)	-	-	-	8,668	8,668	8,668	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	4,816	4,816	4,816
71	Senegal	2	0	0	0	0	2	12,842	2	(3,210)	(963)	(4,174)	-	-	-	8,668	8,668	8,668	8,668	8,668
72	Slovak Republic	2	0	0	1	1	3	19,263	3	-	-	-	-	4,361	-	23,624	1,167	24,790	245	25,035
73	Slovenia	2	0	0	3	1	3	19,263	3	-	-	-	-	4,361	-	23,624	1,167	24,790	245	25,035
74	Solomon Islands	2	0	0	1	1	3	19,263	1	(9,631)	(2,408)	(12,039)	-	-	-	7,224	7,224	7,224	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	8,668	8,668	8,668
76	Spain	2	0	0	2	1	3	19,263	3	-	-	-	-	4,361	-	23,624	1,167	24,790	245	25,035
77	St Kitts and Nevis	2	0	0	0	0	2	12,842	2	(3,210)	(963)	(4,174)	-	-	-	8,668	8,668	8,668	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	4,816	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	7,224	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	4,816	4,816	4,816
81	Sweden	2	0	0	1	1	3	19,263	3	-	-	-	-	4,361	-	23,624	1,167	24,790	245	25,035
82	Switzerland	2	0	0	1	1	3	19,263	3	-	-	-	-	4,361	-	23,624	1,167	24,790	245	25,035
83	Tanzania	2	0	0	0	0	2	12,842	2	(3,210)	(963)	(4,174)	-	-	-	8,668	8,668	8,668	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	4,816	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	4,816	4,816	4,816
86	United Kingdom	2	0	0	9	3	5	32,105	4	-	-	-	-	39,248	-	71,353	3,524	74,876	740	75,616
87	Uruguay	2	0	0	2	1	3	19,263	3	-	-	-	-	4,361	-	23,624	23,624	23,624	23,624	23,624
88	USA	2	AS	2	12	3	7	44,947	4	-	-	-	7,850	-	39,248	92,045	4,545	96,590	955	97,545
		<b>176</b>		<b>12</b>	<b>141</b>	<b>70</b>	<b>258</b>	<b>1,656,600</b>		<b>(308,205)</b>	<b>(84,275)</b>	<b>(392,479)</b>	<b>39,248</b>	<b>117,744</b>	<b>235,488</b>	<b>1,656,601</b>	<b>54,077</b>	<b>1,710,678</b>	<b>11,357</b>	<b>1,722,029</b>

Redistributed Amounts Reconciliation:

Amount for redistribution: **392,479**

No. in group

Whaling redistribution total: £ 39,248 10% 5

Group 3 redistribution total: £ 117,744 30% 27

Group 4 redistribution total: £ 235,488 60% 6

**Total £ 392,479**

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

Contracting Government	2022 GNI, Atlas Method (US D\$ Billions)	2022 GNI per Capita, Atlas Method (US D\$)	Capacity to Pay Group	Contracting Government	2022 GNI, Atlas Method (US D\$ Billions)	2022 GNI per Capita, Atlas Method (US D\$)	Capacity to Pay Group
Antigua and Barbuda	1.71	18,280	2	Lao PDR	17.75	2,360	2
Argentina	537.02	11,620	2	Liberia	3.59	680	1
Australia	1,569.90	60,430	3	Lithuania	67.11	23,690	3
Austria	507.63	56,140	3	Luxembourg	59.35	91,200	3
Belgium	568.32	48,700	3	Mali	19.21	850	2
Belize	2.76	6,800	1	Mars hall Islands	0.33	7,920	1
Benin	18.63	1,400	2	Mauritania	10.25	2,160	1
Brazil	1,753.19	8,140	2	Mexico	1,327.01	10,410	2
Bulgaria	85.66	13,250	2	Monaco	-	-	2
Cambodia	28.58	1,700	2	Mongolia	14.32	4,210	1
Cameroon	46.38	1,660	2	Morocco	141.07	3,710	2
Chile	301.17	15,360	2	Nauru	0.23	17,870	2
China, P.R. of	18,151.28	12,850	2	Netherlands	1,016.73	57,430	3
Colombia	337.67	6,510	2	New Zealand	248.33	48,460	3
Congo, Rep	12.30	2,060	1	Nicaragua	14.50	2,090	1
Costa Rica	65.66	12,670	2	Norway	521.23	95,510	3
Cote d'Ivoire	73.65	2,620	2	Oman	92.23	20,150	3
Croatia	75.02	19,470	3	Palau	0.23	12,790	1
Cyprus	27.76	30,540	3	Panama	73.87	16,750	2
Czech Republic	279.91	26,590	3	Peru	230.63	6,770	2
Denmark	432.12	73,200	3	Poland	689.13	18,350	3
Dominica	0.62	8,460	1	Portugal	267.81	25,800	3
Dominican Republic	101.65	9,050	2	Romania	296.80	15,660	2
Ecuador	113.58	6,310	2	Russian Federation	1,873.51	12,830	2
Eritrea	1.94	610	1	San Marino	-	-	2
Estonia	37.18	27,640	3	Sao Tome & Principe	0.55	2,410	1
Finland	302.10	54,360	3	Senegal	28.35	1,640	2
France	3,115.32	45,860	4	Slovak Republic	119.84	22,060	3
Gabon	18.01	7,540	2	Slovenia	64.52	30,600	3
Gambia, The	2.19	810	1	Solomon Islands	1.61	2,220	1
Germany	4,488.99	53,390	4	South Africa	406.31	6,780	2
Ghana	78.66	2,350	2	Spain	1,508.54	31,680	3
Grenada	1.17	9,340	1	St Kitts and Nevis	0.94	19,730	2
Guinea	16.38	1,180	1	St Vincent & The Grenadines	0.95	9,110	1
Guinea-Bissau	1.72	820	1	St. Lucia	2.01	11,160	1
Hungary	184.08	19,010	3	Suriname	3.02	4,880	1
Iceland	26.05	68,220	3	Sweden	660.55	62,990	3
India	3,370.15	2,380	2	Switzerland	784.47	89,450	3
Ireland	412.39	81,070	3	Tanzania	75.94	1,200	2
Israel	521.95	54,650	3	Togo	8.80	990	1
Italy	2,218.62	37,700	4	Tuvalu	0.08	7,210	1
Kenya	117.31	2,170	2	United Kingdom	3,273.92	48,890	4
Kiribati	0.43	3,280	1	Uruguay	61.72	18,030	3
Korea, Rep of	1,858.05	35,990	4	US A	25,454.40	76,370	4

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

<b>Group 1</b>	<b>Group 2</b>	<b>Group 3</b>	<b>Group 4</b>
GNI less than USD \$17.588bn <b>and</b> GNI per capita less than USD \$17,588	GNI greater than USD \$17.588bn <b>and</b> GNI per capita less than USD \$17,588  <b>or</b> 'Very Small Country'* <b>and</b> GNI less than USD \$8.79bn <b>and</b> GNI per capita greater than USD \$17,588	GNI less than USD \$1,759bn <b>and</b> GNI per capita greater than USD \$17,588	GNI greater than USD \$1,759bn <b>and</b> GNI per capita greater than USD \$17,588
Belize Congo, Rep Dominica Eritrea Gambia, The Grenada Guinea Guinea-Bissau Kiribati Liberia Marshall Islands Mauritania Mongolia Nicaragua Palau Sao Tome & Principe Solomon Islands St Vincent & The Grenadines St. Lucia Suriname Togo Tuvalu	Antigua and Barbuda Argentina Benin Brazil Bulgaria Cambodia Cameroon Chile China, P.R. of Colombia Costa Rica Cote d'Ivoire Dominican Republic Ecuador Gabon Ghana India Kenya Lao PDR Mali Mexico Monaco Morocco Nauru Panama Peru Romania Russian Federation San Marino Senegal South Africa St Kitts and Nevis Tanzania	Australia Austria Belgium Croatia Cyprus Czech Republic Denmark Estonia Finland Hungary Iceland Ireland Israel Lithuania Luxembourg Netherlands New Zealand Norway Oman Poland Portugal Slovak Republic Slovenia Spain Sweden Switzerland Uruguay	France Germany Italy Korea, Rep of United Kingdom USA
<b>22</b>	<b>33</b>	<b>27</b>	<b>6</b>

#### Note 1 – Budget for the Financial Year 2024

The budget indicates that total contributions due from Contracting Governments during the 2024 financial year are to be set at £1,656,600, plus a 5% increase for 2023 plus an additional 1% increase for 2024 for Capacity to Pay Groups 3 and 4, making a total of **£1,722,029**.

	<b>2024 Budget £</b>
<b>INCOME</b>	
<b>All Income</b>	
Financial Contributions	(1,722,029)
Interest on Financial Contributions	(6,200)
Interest Receivable on Cash Balances	(400)
Other Income	0
Meeting Fund Reserves	(125,000)
<b>TOTAL INCOME</b>	<b>(1,853,629)</b>
<b>EXPENDITURE</b>	
Staffing Costs	1,042,405
Staff Benefit Costs	27,521
Travel & Bureau Meeting Costs	25,454
Professional/Consultancy Costs	17,999
Secretariat Running Costs	64,499
Information Technology Costs	69,314
Meeting Costs - Commission Meeting	106,350
Meeting Costs - SC Meeting	141,000
Meeting Costs - Site Visits	2,800
Bank Charges, Depreciation & Provisions Costs	130,178
Scientific Committee - Research Budget Costs	215,228
<b>TOTAL EXPENDITURE</b>	<b>1,842,749</b>
<b>TOTAL (SURPLUS) / DEFICIT</b>	<b>(10,880)</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 2024 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 2024 (USD)						
Group 1	GNI	< 17.588 billion	And	GNIpc	< 17,588	22
Group 2	GNI	> 17.588 billion	And	GNIpc	< 17,588	33
Group 3	GNI	< 1,759.0 billion	And	GNIpc	> 17,588	27
Group 4	GNI	> 1,759.0 billion	And	GNIpc	> 17,588	6
					<b>Total</b>	<b>88</b>

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>

#### 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 24 November 2023.

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**

	2024	2023	2022
Population size of	100,000	100,000	100,000
AND GNI USD Billion	< 8.870	< 8.140	< 7.880
AND GNIpc USD	> 17,588	> 16,286	> 15,750

#### 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.