

## Summary of the 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 Parties. The adopted budget for the remainder of the 2014 financial year, September – December (referred to as the 'bridge period'), and for the financial year January – December 2015 is given at Note 1 below.
- 2 The contribution due from each Contracting Government is calculated in two stages. During the first stage an initial financial contribution is calculated by allocating shares to each Contracting Government for membership, the number of delegates attending the most recent annual meeting and any whaling activities which may have taken place (Table 1). Note 2 sets out the procedure for allocating shares for membership, attendance at the annual meeting and whaling activities.
- The total income agreed in the budget is then divided by the total number of shares issued, and a first stage financial contribution is calculated for each Contracting Government (Table 1).
- 3 During the second part of the calculation the first stage total is modified by placing Contracting Governments into one of four capacity to pay groups (Tables 2 and 3). The capacity to pay 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 One, and the highest to Group Four. An exception is made for very small countries which are placed into Group Two.
- These 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 recent data available from the World Bank. Note 3 describes the annual revision to the thresholds and the updated allocations of Contracting Governments to each group.
- 4 Having been allocated to capacity to pay groups, the intermediate contributions due from the lowest capacity to pay countries (Group 1) are reduced by 62.5%, and the intermediate contributions due from the next lowest capacity to pay countries (Group 2) are reduced by 32.5%. Note 4 below describes the calculation used for these reductions.
- 5 This procedure results in a cash shortfall, which is re-distributed as follows:
- Whaling countries • 10%
  - Group 3 countries • 30%
  - Group 4 countries • 60%
- The cash shortfall is added to the individual first stage contributions already calculated for the whaling countries and the Group 3 and 4 countries. The re-allocations are shown as part of Table One.
- 6 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. 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 the 'interim measure'. The interim measure was formally adopted by the Commission at IWC/64 in 2012.

Table 1: Financial Contributions for the Bridge Period 1 September – 31 December 2014 and the Financial Year 1 January – 31 December 2015

		Membership	Whaling	Whaling	Meeting attendance		Total Shares	1st Stage Totals	Capacity to	Reduction	Reduction	Reduction	Add-on	Add-on	Add-on	Total payable for 2015	Total payable for bridge period 2014
		Shares	Type	Share	Delegates	Shares		£	Pay Group	Stage 1	Stage 2	£	Whaling	Group 3	Group 4	£	
1	Antigua and Barbuda	2	0	0	1	1	3	17,869	1	-8,934	-2,234	-11,168				6,701	1,541
2	Argentina	2	0	0	2	1	3	17,869	2	-4,467	-1,340	-5,807				12,061	2,774
3	Australia	2	0	0	10	3	5	29,781	3	0	0	0		5,245		35,026	8,056
4	Austria	2	0	0	2	1	3	17,869	3	0	0	0		5,245		23,114	5,316
5	Belgium	2	0	0	2	1	3	17,869	3	0	0	0		5,245		23,114	5,316
6	Belize	2	0	0	0	0	2	11,912	1	-5,956	-1,489	-7,445				4,467	1,027
7	Benin	2	0	0	1	1	3	17,869	1	-8,934	-2,234	-11,168				6,701	1,541
8	Brazil	2	0	0	3	1	3	17,869	2	-4,467	-1,340	-5,807				12,061	2,774
9	Bulgaria	2	0	0	0	0	2	11,912	2	-2,978	-893	-3,872				8,041	1,849
10	Cambodia	2	0	0	1	1	3	17,869	1	-8,934	-2,234	-11,168				6,701	1,541
11	Cameroon	2	0	0	1	1	3	17,869	2	-4,467	-1,340	-5,807				12,061	2,774
12	Chile	2	0	0	2	1	3	17,869	3	0	0	0		5,245		23,114	5,316
13	China, P.R of	2	0	0	0	0	2	11,912	2	-2,978	-893	-3,872				8,041	1,849
14	Colombia	2	0	0	1	1	3	17,869	2	-4,467	-1,340	-5,807				12,061	2,774
15	Congo, Rep	2	0	0	0	0	2	11,912	1	-5,956	-1,489	-7,445				4,467	1,027
16	Costa Rica	2	0	0	1	1	3	17,869	2	-4,467	-1,340	-5,807				12,061	2,774
17	Cote d'Ivoire	2	0	0	1	1	3	17,869	2	-4,467	-1,340	-5,807				12,061	2,774
18	Croatia	2	0	0	1	1	3	17,869	2	-4,467	-1,340	-5,807				12,061	2,774
19	Cyprus	2	0	0	0	0	2	11,912	3	0	0	0		5,245		17,158	3,946
20	Czech Republic	2	0	0	1	1	3	17,869	3	0	0	0		5,245		23,114	5,316
21	Denmark	2	AS	2	8	3	7	41,693	3	0	0	0	6,994	5,245		53,932	12,404
22	Dominica	2	0	0	0	0	2	11,912	1	-5,956	-1,489	-7,445				4,467	1,027
23	Dominican Republic	2	0	0	1	1	3	17,869	2	-4,467	-1,340	-5,807				12,061	2,774
24	Ecuador	2	0	0	3	1	3	17,869	2	-4,467	-1,340	-5,807				12,061	2,774
25	Eritrea	2	0	0	0	0	2	11,912	1	-5,956	-1,489	-7,445				4,467	1,027
26	Estonia	2	0	0	1	1	3	17,869	3	0	0	0		5,245		23,114	5,316
27	Finland	2	0	0	1	1	3	17,869	3	0	0	0		5,245		23,114	5,316
28	France	2	0	0	3	1	3	17,869	4	0	0	0			41,961	59,830	13,761
29	Gabon	2	0	0	1	1	3	17,869	2	-4,467	-1,340	-5,807				12,061	2,774
30	Gambia, The	2	0	0	0	0	2	11,912	1	-5,956	-1,489	-7,445				4,467	1,027
31	Germany	2	0	0	3	1	3	17,869	4	0	0	0			41,961	59,830	13,761
32	Ghana	2	0	0	1	1	3	17,869	2	-4,467	-1,340	-5,807				12,061	2,774
33	Grenada	2	0	0	1	1	3	17,869	1	-8,934	-2,234	-11,168				6,701	1,541
34	Guatemala	2	0	0	0	0	2	11,912	2	-2,978	-893	-3,872				8,041	1,849
35	Guinea	2	0	0	3	1	3	17,869	1	-8,934	-2,234	-11,168				6,701	1,541

		Membership	Whaling	Whaling	Meeting attendance		Total Shares	1st Stage Totals	Capacity to	Reduction	Reduction	Reduction	Add-on	Add-on	Add-on	Total payable for 2015	Total payable for bridge period 2014
36	Guinea-Bissau	2	0	0	0	0	2	11,912	1	-5,956	-1,489	-7,445				4,467	1,027
37	Hungary	2	0	0	1	1	3	17,869	2	-4,467	-1,340	-5,807				12,061	2,774
38	Iceland	2	ST	3	4	2	7	41,693	3	0	0	0	6,994	5,245		53,932	12,404
39	India	2	0	0	0	0	2	11,912	2	-2,978	-893	-3,872				8,041	1,849
40	Ireland	2	0	0	1	1	3	17,869	3	0	0	0		5,245		23,114	5,316
41	Israel	2	0	0	1	1	3	17,869	3	0	0	0		5,245		23,114	5,316
42	Italy	2	0	0	3	1	3	17,869	4	0	0	0			41,961	59,830	13,761
43	Japan	2	FS&ST	7	33	5	14	83,387	4	0	0	0	6,994		41,961	132,341	30,439
44	Kenya	2	0	0	0	0	2	11,912	2	-2,978	-893	-3,872				8,041	1,849
45	Kiribati	2	0	0	1	1	3	17,869	1	-8,934	-2,234	-11,168				6,701	1,541
46	Korea, Rep of	2	0	0	4	2	4	23,825	3	0	0	0		5,245		29,070	6,686
47	Lao PDR	2	0	0	1	1	3	17,869	1	-8,934	-2,234	-11,168				6,701	1,541
48	Lithuania	2	0	0	0	0	2	11,912	2	-2,978	-893	-3,872				8,041	1,849
49	Luxembourg	2	0	0	2	1	3	17,869	3	0	0	0		5,245		23,114	5,316
50	Mali	2	0	0	0	0	2	11,912	1	-5,956	-1,489	-7,445				4,467	1,027
51	Marshall Islands	2	0	0	0	0	2	11,912	1	-5,956	-1,489	-7,445				4,467	1,027
52	Mauritania	2	0	0	1	1	3	17,869	1	-8,934	-2,234	-11,168				6,701	1,541
53	Mexico	2	0	0	3	1	3	17,869	2	-4,467	-1,340	-5,807				12,061	2,774
54	Monaco	2	0	0	2	1	3	17,869	2	-4,467	-1,340	-5,807				12,061	2,774
55	Mongolia	2	0	0	1	1	3	17,869	1	-8,934	-2,234	-11,168				6,701	1,541
56	Morocco	2	0	0	2	1	3	17,869	2	-4,467	-1,340	-5,807				12,061	2,774
57	Nauru	2	0	0	0	0	2	11,912	1	-5,956	-1,489	-7,445				4,467	1,027
58	Netherlands	2	0	0	3	1	3	17,869	3	0	0	0		5,245		23,114	5,316
59	New Zealand	2	0	0	6	2	4	23,825	3	0	0	0		5,245		29,070	6,686
60	Nicaragua	2	0	0	0	0	2	11,912	1	-5,956	-1,489	-7,445				4,467	1,027
61	Norway	2	ST	3	7	2	7	41,693	3	0	0	0	6,994	5,245		53,932	12,404
62	Oman	2	0	0	1	1	3	17,869	3	0	0	0		5,245		23,114	5,316
63	Palau	2	0	0	0	0	2	11,912	1	-5,956	-1,489	-7,445				4,467	1,027
64	Panama	2	0	0	2	1	3	17,869	2	-4,467	-1,340	-5,807				12,061	2,774
65	Peru	2	0	0	1	1	3	17,869	2	-4,467	-1,340	-5,807				12,061	2,774
66	Poland	2	0	0	2	1	3	17,869	2	-4,467	-1,340	-5,807				12,061	2,774
67	Portugal	2	0	0	0	0	2	11,912	3	0	0	0		5,245		17,158	3,946
68	Romania	2	0	0	0	0	2	11,912	2	-2,978	-893	-3,872				8,041	1,849
69	Russian Federation	2	AS	2	3	1	5	29,781	2	-7,445	-2,234	-9,679	6,994			27,096	6,232
70	San Marino	2	0	0	0	0	2	11,912	2	-2,978	-893	-3,872				8,041	1,849

		Membership	Whaling	Whaling	Meeting attendance		Total Shares	1st Stage Totals	Capacity to	Reduction	Reduction	Reduction	Add-on	Add-on	Add-on	Total payable for 2015	Total payable for bridge period 2014
71	Senegal	2	0	0	0	0	2	11,912	2	-2,978	-893	-3,872				8,041	1,849
72	Slovak Republic	2	0	0	1	1	3	17,869	3	0	0	0		5,245		23,114	5,316
73	Slovenia	2	0	0	5	1	3	17,869	3	0	0	0		5,245		23,114	5,316
74	Solomon Islands	2	0	0	0	0	2	11,912	1	-5,956	-1,489	-7,445				4,467	1,027
75	South Africa	2	0	0	2	1	3	17,869	2	-4,467	-1,340	-5,807				12,061	2,774
76	Spain	2	0	0	1	1	3	17,869	3	0	0	0		5,245	0	23,114	5,316
77	St Kitts and Nevis	2	0	0	1	1	3	17,869	1	-8,934	-2,234	-11,168				6,701	1,541
78	St Vincent & The G.	2	AS	0	1	1	3	17,869	1	-8,934	-2,234	-11,168	0			6,701	1,541
79	St. Lucia	2	0	0	2	1	3	17,869	1	-8,934	-2,234	-11,168				6,701	1,541
80	Suriname	2	0	0	0	0	2	11,912	1	-5,956	-1,489	-7,445				4,467	1,027
81	Sweden	2	0	0	2	1	3	17,869	3	0	0	0		5,245		23,114	5,316
82	Switzerland	2	0	0	2	1	3	17,869	3	0	0	0		5,245		23,114	5,316
83	Tanzania	2	0	0	1	1	3	17,869	2	-4,467	-1,340	-5,807				12,061	2,774
84	Togo	2	0	0	1	1	3	17,869	1	-8,934	-2,234	-11,168				6,701	1,541
85	Tuvalu	2	0	0	1	1	3	17,869	1	-8,934	-2,234	-11,168				6,701	1,541
86	United Kingdom	2	0	0	10	3	5	29,781	4	0	0	0			41,961	71,742	16,501
87	Uruguay	2	0	0	2	1	3	17,869	2	-4,467	-1,340	-5,807				12,061	2,774
88	USA	2	AS	2	13	3	7	41,693	4	0	0	0	6,994		41,961	90,648	20,849
		<b>176</b>		<b>19</b>	<b>186</b>	<b>80</b>	<b>275</b>	<b>1,637,951</b>		<b>-330,568</b>	<b>-89,045</b>	<b>-419,613</b>	<b>41,961</b>	<b>125,884</b>	<b>251,768</b>	<b>1,637,951</b>	<b>376,729</b>

		Shortfall for re-distribution		-419,613	
<b>Group 1</b>	27	Whaling	<b>6</b>	<b>10%</b>	41,961
<b>Group 2</b>	31	Group 3		<b>30%</b>	125,884
<b>Group 3</b>	24	Group 4		<b>60%</b>	251,768
<b>Group 4</b>	6				419,613
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**Table 2: Data for GNI and GNI/capita for all Contracting Governments**

		World Bank data		Capacity to Pay Group			World Bank data		Capacity to Pay Group
		GNI	GNI/capita				GNI	GNI/capita	
		US\$ billion	US\$				US\$ billion	US\$	
1	Antigua and Barbuda	1.11	12,480	1	45	Kiribati	0.25	2,520	1
2	Argentina	407.17	9,910	2	46	Korea, Rep of	1,133.79	22,670	3
3	Australia	1,346.60	59,360	3	47	Lao PDR	8.42	1,270	1
4	Austria	403.36	47,660	3	48	Lithuania	41.29	13,830	2
5	Belgium	497.64	44,660	3	49	Luxembourg	38.06	71,620	3
6	Belize	1.47	4,540	1	50	Mali	9.75	660	1
7	Benin	7.51	750	1	51	Marshall Islands	0.21	4,040	1
8	Brazil	2,311.15	11,630	2	52	Mauritania	4.21	1,110	1
9	Bulgaria	49.99	6,840	2	53	Mexico	1,165.05	9,640	2
10	Cambodia	13.04	880	1	54	Monaco (#1)	5.94	158,040	2
11	Cameroon	25.34	1,170	2	55	Mongolia	8.84	3,160	1
12	Chile	249.92	14,310	3	56	Morocco	97.93	2,960	2
13	China, P.R of	7,731.30	5,720	2	57	Nauru	0.07	6,350	1
14	Colombia	334.79	7,020	2	58	Netherlands	804.29	47,970	3
15	Congo, Rep	11.07	2,550	1	59	New Zealand	137.38	30,990	3
16	Costa Rica	42.37	8,820	2	60	Nicaragua	9.89	1,650	1
17	Cote d'Ivoire	24.25	1,220	2	61	Norway	496.17	98,860	3
18	Croatia	57.57	13,490	2	62	Oman	65.98	19,910	3
19	Cyprus	22.80	26,110	3	63	Palau	0.20	9,860	1
20	Czech Republic	190.53	18,120	3	64	Panama	32.35	8,510	2
21	Denmark	334.60	59,850	3	65	Peru	181.78	6,060	2
22	Dominica	0.46	6,440	1	66	Poland	488.01	12,660	2
23	Dominican Republic	56.25	5,470	2	67	Portugal	217.04	20,620	3
24	Ecuador	80.12	5,170	2	68	Romania	188.09	8,820	2
25	Eritrea	2.77	450	1	69	Russian Federation	1,822.65	12,700	2
26	Estonia	21.63	16,150	3	70	San Marino (#2)	1.80	57,570	2
27	Finland	251.68	46,490	3	71	Senegal	14.20	1,030	2
28	France	2,742.89	41,750	4	72	Slovak Republic	92.96	17,180	3
29	Gabon	16.39	10,040	2	73	Slovenia	46.93	22,800	3
30	Gambia, The	0.91	510	1	74	Solomon Islands	0.62	1,130	1
31	Germany	3,624.64	44,260	4	75	South Africa	389.77	7,610	2
32	Ghana	39.42	1,550	2	76	Spain	1,368.80	29,620	3

33	Grenada	0.76	7,220	1	77	St Kitts and Nevis	0.73	13,610	1
34	Guatemala	47.09	3,120	2	78	St. Lucia	1.25	6,890	1
35	Guinea	4.99	440	1	79	St Vincent & The G.	0.70	6,400	1
36	Guinea-Bissau	0.86	510	1	80	Suriname	4.64	8,680	1
37	Hungary	123.10	12,380	2	81	Sweden	532.68	55,970	3
38	Iceland	12.27	38,330	3	82	Switzerland	647.54	80,970	3
39	India	1,955.02	1,580	2	83	Tanzania	26.66	570	2
40	Ireland	179.46	39,110	3	84	Togo	3.30	500	1
41	Israel	226.96	28,700	3	85	Tuvalu	0.06	5,650	1
42	Italy	2,062.54	33,860	4	86	United Kingdom	2,444.86	38,670	4
43	Japan	6,107.14	47,880	4	87	Uruguay	46.12	13,580	2
44	Kenya	37.17	860	2	88	USA	16,430.39	52,340	4

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

Group 1	Group 2	Group 3	Group 4
GNI Less than US\$13.918 billions <b>and</b> GNI/capita less than US\$ 13,918	GNI greater than US\$13.918 billions <b>and</b> GNI/capita less than US\$13,918 OR 'Very Small Country*' (population < 100,000 AND GNI < US\$6.959 billion AND GNIPC > US\$13,918)	GNI less than US\$1,391.84 billions <b>and</b> GNI/capita greater than US\$13,918	GNI greater than US\$1,391.84 billions <b>and</b> GNI/capita greater than US\$13,918
Antigua and Barbuda Belize Benin Cambodia Congo, Rep Dominica Eritrea Gambia, The Grenada Guinea Guinea-Bissau Kiribati Lao PDR Mali Marshall Islands Mauritania Mongolia Nauru Nicaragua Palau Solomon Islands St Kitts and Nevis St Vincent & The G. St. Lucia Suriname Togo Tuvalu	Argentina Brazil Bulgaria Cameroon China, P.R of Colombia Costa Rica Cote d'Ivoire Croatia Dominican Republic Ecuador Gabon Ghana Guatemala Hungary India Kenya Lithuania Mexico Monaco (*) Morocco Panama Peru Poland Romania Russian Federation San Marino (*) Senegal South Africa Tanzania Uruguay	Australia Austria Belgium Chile Cyprus Czech Republic Denmark Estonia Finland Iceland Ireland Israel Korea, Rep of Luxembourg Netherlands New Zealand Norway Oman Portugal Slovak Republic Slovenia Spain Sweden Switzerland	France Germany Italy Japan United Kingdom USA
27	31	24	6

**Note 1. Budget for the remainder of the 2014 financial year, September – December (referred to as the 'bridge period'), and for the financial year January – December 2015.**

The budget for the remainder of the 2014 financial year, September – December (referred to as the 'bridge period'), and for the financial year January – December 2015 as agreed by the Commission at its 65<sup>th</sup> Biennial Meeting is reproduced below:

<b>INCOME</b>	<b>2014</b>	<b>2015</b>
	<b>(Sep-Dec) £</b>	<b>(Jan-Dec) £</b>
	<b>Bridge</b>	<b>Proposed Budget</b>
<b>Core Income</b>		
Contributions from member governments	376,729	1,637,951
Interest on overdue financial contributions	0	9,700
Unspent research funds	0	135,000
Observers registration fees	0	0
UK taxes recoverable	4,130	19,400
Staff Assessments	58,209	189,107
Interest receivable	1,250	7,000
<b>General Fund Voluntary Income</b>		
Support for Scientific meeting	0	50,000
Support for Commission Meeting	0	0
Archive uploading to website	0	10,000
Technical Advisor on reduction of accidental human impacts	6,666	20,000
<b>Total income</b>	<b>446,984</b>	<b>2,078,158</b>
<b>EXPENDITURE</b>		
Secretariat	380,696	1,227,039
Publications	1,000	8,000
Scientific Committee Meeting	0	200,500
Biennial Commission Meeting	0	100,250
Bureau Meeting	0	5,000
Research expenditure	0	315,800
Scientific Committee support	0	31,000
<b>Total expenditure</b>	<b>381,696</b>	<b>1,887,589</b>
<b>PROVISIONS</b>		
Doubtful debts (including cancelled financial contributions)	25,300	76,000
Severance pay	3,000	38,536
Dilapidations	668	2,333
<b>Total provisions</b>	<b>28,968</b>	<b>116,869</b>
<b>Surplus / (-) deficit for year</b>	<b>36,320</b>	<b>73,700</b>

The budget indicates that total contributions due from Contracting Governments during the 2015 financial year are to be set at £1,637,951 and the 2014 September-December Bridge Period are to be set at £376,729.



**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 (ST)
	Aboriginal Subsistence	2 shares (AS)
	Factory ship (per 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. This was not specifically recorded in 1992 when the current procedure was introduced as a modification of the previous procedure which did explicitly allocate shares in this manner<sup>3</sup>

**Meeting attendance**

Meeting attendance is based on the number of delegates attending the Biennial Meeting immediately preceding the financial year for which contributions are to be calculated. Interpreters are not included in delegations for the purposes of calculating contributions<sup>4</sup>.

A host government is allowed to have an additional number of delegates per share 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>.

<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.

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

Contracting Governments are allocated into capacity to pay groups dependent upon Gross National Income (GNI) and Gross National Income per capita (GNI/capita). The thresholds for the capacity to pay groups are adjusted each year to take account of world inflation<sup>7</sup>. Table 4 indicates the thresholds used for the 2014/15 classification, with the thresholds used for the two previous financial years also provided for comparison.

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

Economic data and Capacity to Pay Groups 2014-2015 (US\$)						
Group 1	GNI	< 13.918 billion	And	GNI/capita	< 13,918	27
Group 2	GNI	> 13.918 billion	And	GNI/capita	< 13,918	31
Group 3	GNI	< 1391.84 billion	And	GNI/capita	> 13,918	24
Group 4	GNI	> 1391.84 billion	And	GNI/capita	> 13,918	6
					Total	88

Economic data and Capacity to Pay Groups 2013-2014 (US\$)						
Group 1	GNI	< 13.767 billion	And	GNI/capita	< 13,767	29
Group 2	GNI	> 13.767 billion	And	GNI/capita	< 13,767	29
Group 3	GNI	< 1376.7 billion	And	GNI/capita	> 13,767	23
Group 4	GNI	> 1376.7 billion	And	GNI/capita	> 13,767	7
					Total	88

Economic data and Capacity to Pay Groups 2012-2013 (US\$)						
Group 1	GNI	< 13.55 billion	And	GNI/capita	< 13,550	29
Group 2	GNI	> 13.55 billion	And	GNI/capita	< 13,550	29
Group 3	GNI	< 1355 billion	And	GNI/capita	> 13,550	24
Group 4	GNI	> 1355 billion	And	GNI/capita	> 13,550	7
					Total	89

**Allocation of Contracting Parties to capacity to pay groups**

The data for GNI and GNI per capita obtained from the World Bank and allocation to capacity to pay group for each Contracting Party are given in Tables 2 and 3. The data for GNI and GNI per capita is from 31 December 2012<sup>8</sup>.

Very small countries are automatically placed into capacity to pay group 2. These countries are defined in terms of their population size in addition to their GNI and GNI/capita<sup>9</sup>. The thresholds for defining very small countries are updated annually<sup>10</sup> and these updates are given in Table 5.

**Table 5. Annual update of defining characteristics of a very small country**

	2014-15	2013-2014	2012-2013
Population size of AND	100,000	100,000	100,000
GNI (US\$) billion AND	<6.959	<6.883	<6.777
GNI/capita US\$	>13,918	>13,767	>13,550

<sup>7</sup> See Annual Report of the International Whaling Commission 2008 page 44. The index of world inflation used to correct the capacity to pay thresholds is the SDR (Special Drawing Rights) deflator expressed in US\$, since this index is used by the World Bank Atlas method as a measure of world inflation.

<sup>8</sup> See Annual Report of the International Whaling Commission 2007 page 61.

<sup>9</sup> See Annual Report of the International Whaling Commission 2005 page 56.

<sup>10</sup> See Annual Report of the International Whaling Commission 2008 page 44.

**Note 4. Calculation of reduction for Contracting Parties in capacity to pay groups 1 and 2.**

The first stage contributions identified in Table 1 are reduced for Contracting Parties 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<sup>11</sup>, which stated that the reductions should take place as a two stage process. During the first stage of the process Group 1 countries payments are reduced by 50%, and during the second stage by a further 25%, resulting in a 62.5% total reduction.

Group 2 countries payments are reduced initially by 25%, and then by a further 10%, giving an overall reduction of 32.5%.

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<sup>11</sup> See also discussion at Annual Report of the International Whaling Commission 2002 page 98.