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Resolution adopted by the General Assembly on 22 December 2018

[*on the report of the Fifth Committee (A/73/668)*]

73/272. Scale of assessments for the apportionment of the expenses of United Nations peacekeeping operations

The General Assembly,

Recalling its resolutions 55/235 and 55/236 of 23 December 2000, 58/256 of 23 December 2003, 61/243 of 22 December 2006, 64/249 of 24 December 2009, 67/239 of 24 December 2012 and 70/246 of 23 December 2015,

Reaffirming the principles set out in its resolutions 1874 (S-IV) of 27 June 1963, 3101 (XXVIII) of 11 December 1973 and 55/235,

Recalling its request to the Secretary-General, in paragraph 15 of its resolution 55/235, to update the composition of the levels of contribution of Member States for peacekeeping operations described in the resolution on a triennial basis, in conjunction with the regular budget scale of assessment reviews, in accordance with the criteria established in the resolution, and to report thereon to the General Assembly,

Having considered the report of the Secretary-General on the implementation of resolutions 55/235 and 55/236,¹

1. *Reaffirms* that the determination of the scale of assessments for the apportionment of the expenses of United Nations peacekeeping operations shall remain the prerogative of the General Assembly;

2. *Takes note* of the report of the Secretary-General¹ and of the updated composition of levels of contribution for peacekeeping operations for the period from 2019 to 2021 contained therein;²

¹ A/73/350.

² Ibid., annex II.



3. *Reaffirms* the following general principles underlying the financing of United Nations peacekeeping operations:

(a) The financing of such operations is the collective responsibility of all States Members of the United Nations and, accordingly, the costs of peacekeeping operations are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations;

(b) In order to meet the expenditures caused by such operations, a different procedure is required from that applied to meet expenditures under the regular budget of the United Nations;

(c) Whereas the economically more developed countries are in a position to make relatively larger contributions to peacekeeping operations, the economically less developed countries have a relatively limited capacity to contribute towards peacekeeping operations involving heavy expenditures;

(d) The special responsibilities of the permanent members of the Security Council for the maintenance of peace and security should be borne in mind in connection with their contributions to the financing of peace and security operations;

(e) Where circumstances warrant, the General Assembly should give special consideration to the situation of any Member States which are victims of, and those which are otherwise involved in, the events or actions leading to a peacekeeping operation;

4. *Also reaffirms* that assessment rates for the financing of peacekeeping operations should be based on the scale of assessments for the regular budget of the United Nations, with an appropriate and transparent system of adjustments based on the levels of Member States, consistent with the principles outlined above;

5. *Recognizes* the need to reform the current methodology for apportioning the expenses of peacekeeping operations, and desires to address the issue in an effective and expeditious manner;

6. *Reaffirms* that the permanent members of the Security Council should form a separate level and that, consistent with their special responsibilities for the maintenance of peace and security, they should be assessed at a higher rate than for the regular budget;

7. *Also reaffirms* that all discounts resulting from adjustments to the regular budget assessment rates of Member States in levels C to J shall be borne on a pro rata basis by the permanent members of the Security Council;

8. *Further reaffirms* that the statistical data used for setting the rates of assessment for peacekeeping should be the same as the data used in preparing the regular budget scale of assessments, subject to the provisions of the present resolution;

9. *Reaffirms* that the least developed countries should be placed in a separate level and receive the highest rate of discount available under the scale;

10. *Also reaffirms* the decision to create levels of discount to facilitate automatic, predictable movement between categories on the basis of the per capita gross national income of Member States;

11. *Decides* that, as from 1 January 2019, the rates of assessment for peacekeeping should be based on the 10 levels of contribution and parameters set forth in the table below:

<i>Level</i>	<i>Criterion</i>	<i>Threshold in United States dollars (2019–2021)</i>	<i>Discount (percentage)</i>
A	Permanent members of the Security Council	Not applicable	Premium
B	All Member States, except those covered below and level A	Not applicable	0
C	As listed in the annex to General Assembly resolution 55/235	Not applicable	7.5
D	Member States with per capita gross national income less than 2 times the average for all Member States (except level A, C and J contributors)	Under 20,952	20
E	Member States with per capita gross national income less than 1.8 times the average for all Member States (except level A, C and J contributors)	Under 18,857	40
F	Member States with per capita gross national income less than 1.6 times the average for all Member States (except level A, C and J contributors)	Under 16,762	60
G	Member States with per capita gross national income less than 1.4 times the average for all Member States (except level A, C and J contributors)	Under 14,666	70
H	Member States with per capita gross national income less than 1.2 times the average for all Member States (except level A, C and J contributors)	Under 12,571	80 (or 70 on a voluntary basis) ^a
I	Member States with per capita gross national income less than the average for all Member States (except level A, C and J contributors)	Under 10,476	80
J	Least developed countries (except level A and C contributors)	Not applicable	90

^a Member States in level H* have a discount of 70 per cent.

12. *Encourages* States Members of the United Nations at all levels to move up voluntarily in their level of contribution;

13. *Welcomes with appreciation* the commitment of certain Member States to undertake voluntarily to contribute to peacekeeping operations at a rate higher than required by their per capita income;

14. *Recalls* its decision that, at any time during the scale period, a Member State may make a voluntary commitment to contribute at a rate higher than its current rate by informing the General Assembly through the Secretary-General, and that the Assembly may take note of that decision;

15. *Welcomes* the voluntary commitment of Portugal to remain in level B;

16. *Reaffirms* that Member States will be assigned to the lowest level of contribution with the highest discount for which they are eligible, unless they indicate a decision to move to a higher level;

17. *Also reaffirms* that, for purposes of determining the eligibility of Member States for contribution in particular levels during the 2019–2021 scale period, the average per capita gross national income of all Member States will be 10,476 United States dollars and the per capita gross national income of Member States will be the average of the 2011 to 2016 figures;

18. *Further reaffirms* that transition periods of two years will apply to countries moving up by two levels, and that transition periods of three years will apply to countries moving up by three or more levels without prejudice to paragraph 16 above;

19. *Reaffirms* that transitions as specified above will occur in equal increments over the transition period as designated above;

20. *Endorses* the updated composition of levels to be applied in adjusting regular budget scale rates to establish Member States' rates of assessment for peacekeeping operations for the period from 2019 to 2021;³

21. *Requests* the Secretary-General to continue to update the composition of the levels described above on a triennial basis, in conjunction with the regular budget scale of assessment reviews, in accordance with the criteria established above, and to report thereon to the General Assembly;

22. *Decides* to review the structure of the levels of the scale of assessments for the apportionment of the expenses of United Nations peacekeeping operations during its seventy-sixth session.

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³ A/73/350/Add.1, annex.