

**GENERAL AGREEMENT
ON TARIFFS AND TRADE**

RESTRICTED
Spec(94)21
25 May 1994

(94-0921)

COMMITTEE ON BUDGET, FINANCE AND ADMINISTRATION

Note by the Secretariat

The following papers have been received from the Working Group on arrears. The first paper is a summary of the recommendation, while the second provided full details of the proposed scheme.

**Recommendation of the Working Group established to consider
measures to facilitate the payments of arrears**

1. At its meeting on 29 March 1993, the Committee on Budget, Finance and Administration set up a Working Group on Administrative Measures headed by Mr. Anders Ahnlid of Sweden.

2. The Working Group noted that:

- (a) the decision of 1988 to reduce the minimum contribution from 0.12% to 0.03%, which was intended to ease the burden on the less developed contracting parties had been successful as the rate of payment of these contracting parties had increased;
- (b) the decision to establish an instalment plan for the contracting parties which had pre-1987 arrears was not so successful, in particular for the less developed contracting parties (the so-called Group of 32).

3. Based on discussions in the Working Group, it is recommended that:

For each full payment of an annual assessment since 1987, any contracting party with pre-1987 arrears may cancel an equal number of assessments for 1987 and earlier years upon payment of the 1989 minimum contribution (Sw F 19,137). The difference between a pre-1988 assessment and the payment of Sw F 19,137 would be funded by the Miscellaneous Income of the GATT.

4. In this way, the less developed contracting parties with significant arrears would be able to benefit from a **retroactive application of a minimum assessment of 0.03 per cent to the extent that they pay their annual assessments since 1988**. This would have a two-fold effect of liquidating both pre-1988 arrears (which is the subject of the Instalment Payment Scheme) and post-1987 arrears (for which the Plan of Administrative Measures was established, and which now has a number of contracting parties in Category IV: those with three or more years of assessments outstanding).

5. Results

- (a) Among the contracting parties which had pre-1987 arrears there are three categories which may benefit from the scheme.
 - (i) Those which have already paid at least one of their contributions since 1.1.88. **These contracting parties are currently eligible.**
 - (ii) Those which have not yet paid any of their contributions since 1.1.88. **These contracting parties are potentially eligible** for the scheme but in order to benefit they have first to honour (partially or totally) their arrears accumulated since 1.1.88.
 - (iii) As only 6 years have elapsed since 1988, contracting parties which had more than 6 years pre-1987 arrears cannot cancel all of them on favourable terms **immediately**; they will be able to do so progressively through the year 2001.¹

¹On the assumption that the assets and liabilities of the GATT pass on the WTO.

- (b) As of 31 December 1993, the scheme will need a maximum of Sw F 4,810,468 from Miscellaneous Income (for details of the amounts involved for each category please refer to the table below).

6. Special case

In recognition of the efforts of those Least Developed Contracting Parties which have no or minimal pre-1988 arrears, the Working Group recommends that Bangladesh, Myanmar and Rwanda (which have no pre-1988 arrears) be allowed to cancel three annual assessments by paying the minimum contribution mentioned above (Sw F 19,137) with the difference between this amount and their assessments being financed in the same manner as above, i.e. through Miscellaneous Income. For Malawi and the Maldives, the same arrangements could apply once their minimal pre-1988 assessments (Sw F 2,755 and Sw F 14,709 respectively) have been paid. (The period of three years was chosen as the average of the Least Developed Contracting Parties (6) which are currently eligible to cancel seventeen assessments on favourable terms.)

Summary of the amounts involved
(in Swiss francs)

	Amount to be paid by the Contracting Parties		Amount to be financed from the Miscellaneous Income
	As pre-1987 arrears	As 1987 and post-1987 arrears	
A) Contracting Parties currently eligible as of 31.12.93	459,228	-	1,117,217
B) Contracting Parties potentially eligible as of 31.12.93	1,558,371	2,823,013	3,693,251
Sub-Total as of 31.12.93	2,017,599	2,823,013	4,810,468
C) Contracting Parties which would become eligible between 1994 and 2001	975,987	-	1,153,634
Grand Total	2,993,586	2,823,013	5,964,102

N.B. During recent years the Miscellaneous Income amounts to about Sw F 1,000,000 per annum.

**Proposal to facilitate payment of arrears for Contracting Parties
assessed at the minimum in 1987 and which have still
arrears from 1987 and earlier years**

PURPOSE

1. The purpose of this proposal is to strengthen the administrative measures recommended by the Budget Committee² and approved by the Council in 1988 in order to improve the cash situation of the GATT.
2. Two of the measures which became effective on 1 January 1989 have different purposes:
 - (i) One reduces the minimum assessment from 0.12% to 0.03% as of 1989;
 - (ii) the other provides for a delay in the payment of debt (yearly payment of the new minimum of Sw F 19,137 for the Contracting Parties assessed at the minimum in 1987 in order to liquidate pre-1988 arrears).
3. Since these measures have been implemented, it has been noted that the first measure (reduction of the minimum assessment) has been relatively effective; a certain number of Contracting Parties which did not regularly pay their contributions when the minimum was 0.12% started to pay them on a more regular basis when the minimum was reduced to 0.03%. It seems that the second measure (delay for the payment of the debt) did not have the same positive effect. With this situation in mind, it has been thought that the first measure could be improved in order to reinforce the collection of outstanding contributions while at the same time taking into consideration the situation of the less developed Contracting Parties to the GATT.

BACKGROUND

4. In 1988, the Budget Committee and the Council, in adopting the first measure mentioned above, tacitly recognized the heavy burden that the former minimum (0.12%) placed on the less developed Contracting Parties and took steps to ease it.
5. At the same time, the Council also approved a recommendation of the Budget Committee to introduce an instalment payment scheme for contributions in arrears. Again recognizing the difficulty that the less developed Contracting Parties faced in meeting their financial obligations to the GATT, the Council accepted that "arrears for 1987 and earlier of Contracting Parties presently assessed at the minimum contribution of 0.12 per cent be paid in yearly instalments equal to a fixed amount corresponding to the 1989 minimum contribution:" (Document L/6384, paragraph 25 a). For information, the 1989 minimum contribution amounted to Sw F 19,1376, the first year when the minimum was fixed at 0.03 per cent. Thus, an effort was made to facilitate the payment of arrears.
6. But while reducing the minimum contribution from 0.12 per cent to 0.03 per cent in an effort to provide a fairer treatment to Contracting Parties assessed at the minimum, outstanding contributions dating from the time of the 0.12 per cent minimum were maintained for these Contracting Parties. This was undoubtedly more the result of a lack of ideas on how to deal with past assessments rather than a lack of good will in general vis-à-vis the less developed Contracting Parties.

²Document L/6384 of 12 September 1988.

7. As mentioned above, in examining the payment record of the 32 Contracting Parties assessed at the minimum in 1988, it was noted that a significant proportion of these countries made efforts to keep up to date on post 1987 assessments, i.e. after introduction of the measures to improve the cash situation of the GATT. At the same time, it was noted that the receipt of payments for arrears relating to 1987 and earlier years, when the minimum was at 0.12 per cent, was less widespread. See Annex I for details.

PROPOSAL

8. It is proposed that, in order to encourage the payment of pre-87 arrears, the following scheme be established for the 32 Contracting Parties assessed at the minimum in 1987 with arrears in 1987:

For each full payment of the annual assessment since 1987, the Contracting Party may cancel an equal number of assessments for 1987 and prior years upon payment of the minimum contribution of 1989 (Sw F 19,137) for each year. For example Contracting Party "X" has the following contributions outstanding:

1984	60,840
1985	67,800
1986	70,440
<u>1987</u>	<u>72,120</u>
1988	72,228
1989	19,137
1990	22,080
1991	23,202
1992	25,380
1993	26,280

This Contracting Party, upon full payment of the 1988 assessment, could cancel the 1987 assessment upon payment of Sw F 19,137. Payment of another full year assessment (1989) would allow cancellation of the 1986 assessment upon payment of Sw F 19,137, and so on.

FINANCING OF SCHEME

9. The scheme would be financed by utilizing the Miscellaneous Income which the GATT receives. For example, if in any given year the Contracting Party "X" above was entitled to cancel 1987 and 1986 assessments amounting to Sw F 142,560 (i.e. Sw F 72,120 + Sw F 70,440) upon payment of Sw F 38,274 (i.e. twice Sw F 19,137), the difference of Sw F 104,286 would be put in a "Frozen Account". At the end of year, Sw F 104,286 would be deducted from the Miscellaneous Income of the year to cancel the amounts recorded in the "Frozen Account".

10. Thus, outstanding contributions for the 32 Contracting Parties which still have pre-1988 arrears assessed at the minimum in 1987 could be liquidated by a cooperative efforts by all Contracting Parties. At the same time, the scheme would work only insofar as a less developed Contracting Party also paid post-1987 arrears. In addition, an element of fairness enters into the picture as the scheme permits a certain retroactivity of the application of the 0.03 per cent minimum contribution.

11. Finally, all Contracting Parties, including the least developed, participate indirectly in the scheme. The Sw F 104,286 deducted from the miscellaneous income in the above example is thus shared among all the Contracting Parties to the GATT.

COSTING OF THE SCHEME

Currently eligible

12. At 31 December 1993, eleven Contracting Parties have paid at least some post-1987 annual assessments, and would thus be eligible to benefit from the scheme immediately. The arrears concerned amount to Sw F 1,576,445 (corresponding to twenty-four annual assessments) of which Sw F 459,228 (24 x Sw F 19,137) would be paid by the Contracting Parties, Sw F 1,117,217 being borne by Miscellaneous Income.

Potentially eligible at the present time

13. Another category of pre-1988 arrears could be called those potentially eligible at 31 December 1993. The assessments in this category amount to Sw F 5,251,622 (83 annual assessments). In order to be able to benefit from the scheme, Contracting Parties would have to pay Sw F 2,823,013 in post-1987 assessment (83 annual assessments). They would then be eligible to cancel the 83 pre-1988 assessments amounting to Sw F 5,251,622 by paying Sw F 1,558,371 (83 x Sw F 19,137), with the remainder of the amount, Sw F 3,693,251, coming from Miscellaneous Income.

Potentially eligible from 1994-2001

14. Each year, another group of pre-1988 arrears could become eligible under the scheme if the Contracting Parties concerned paid their current years' assessment. The total pre-1988 arrears in this category amount to Sw F 2,129,621. In addition to paying the current year's assessments from 1994-2001, the Contracting Parties concerned under the scheme would pay Sw F 975,987 (51 x Sw F 19,137) to cancel the total arrears of Sw F 2,129,621 (51 annual assessments). The remainder, Sw F 1,153,634, would come from Miscellaneous Income.

15. Tables A, B and C attached hereto provide information on the three categories described in paragraphs 12-14 above.

Least Developed Contracting Parties

16. Particular mention should be made at this stage of Least Developed Countries which either did not have arrears in 1987 or have subsequently paid or most arrears. Bangladesh, Benin, Myanmar and Rwanda (with no pre-1988 arrears) and Malawi and Maldives (with minimal arrears) fall into this category. While it is true that these Contracting Parties were merely fulfilling their financial obligations to the GATT, it must be recognized that, as least developed countries, the burden of paying assessments based on a 0.12 per cent minimum must have been relatively heavy. In recognition, consideration could be given to applying a reduced assessment for a certain period of time for the least developed Contracting Parties.

17. At 31 December 1993, six Least Developed Contracting Parties are eligible to cancel 17 annual assessments on favourable terms, an average of almost three years each. It is thus proposed that Bangladesh, Benin, Myanmar and Rwanda be able to cancel their 1994, 1995 and 1996 assessments by paying the minimum contribution mentioned above (Sw F 19,137) with the difference being financed from Miscellaneous Income. For 1994, the total assessments of these three Least Developed Contracting Parties is Sw F 129,756. Each of these Contracting Parties could thus cancel its 1994 assessment by paying Sw F 19,137 (for a total of Sw F 57,411). The remainder, Sw F 72,345 would be met from Miscellaneous Income. A similar pattern could be expected for

1995 and 1996. With regard to Malawi and Maldives, the same treatment could be applied to them upon payment of pre-1988 arrears (Sw F 2,755 and Sw F 14,709 respectively).

CONCLUSION

18. The present proposal will not solve immediately the problem of outstanding contributions for 1987 and earlier years. At the present time, only 11 Contracting Parties could benefit from the scheme, as they have made at least some payments on post-1987 assessments. The scheme could, however, motivate these Contracting Parties to continue to pay current contributions on a regular basis as, in so doing, they will be eligible to liquidate their pre-1987 arrears at a lesser cost to them. Finally, it is hoped that the other Contracting Parties which had arrears in 1988 and were at the minimum in 1988 but which are not yet eligible for the scheme (as they have not made any payment on assessments from 1988) would be encouraged to take advantage of the opportunity to regularize their financial situation on advantageous terms.

ANNEX I

SITUATION OF THE 32 CONTRACTING PARTIES ASSESSED AT THE MINIMUM IN 1988
(and with arrears at 31.12.87 in Swiss francs)

CONTRACTING PARTY	ARREARS FOR 1987 AND EARLIER YEARS AT 01.01.89	RECEIPTS* OF ARREARS FOR 1987 AND EARLIER YEARS (Sw F)					ARREARS FOR 1987 AND EARLIER YEARS AT 31.12.93	PAYMENTS RECEIVED FOR POST-1987 ASSESSMENTS					
		in 1989	in 1990	in 1991	in 1992	in 1993		1988	1989	1990	1991	1992	1993
LDCs													
Benin	322,938	-	-	-	75,301	247,637	0	72,228	19,137	22,080	23,202	25,380	26,280
Botswana	72,120	-	-	-	-	-	72,120	-	-	-	-	-	-
Burkina Faso	464,532	150,018	-	-	-	-	314,514	72,228	19,137	22,080	22,997	4,557	-
Burundi	594,395	-	-	-	-	-	594,395	-	-	-	-	-	-
Central African Rep.	477,900	-	-	-	-	-	477,900	-	-	-	-	-	-
Chad	760,481	-	-	-	-	-	760,481	12,850	-	-	-	-	-
Gambia	590,173	-	-	-	-	-	590,173	-	-	-	-	-	-
Haiti	315,319	115,119	-	-	-	-	200,200	72,228	-	-	-	-	-
Madagascar	230,569	42,034	-	-	-	-	188,535	72,228	19,137	22,080	16,496	-	-
Malawi	119,556	39,609	45,751	910	-	30,531	2,755	72,228	19,137	22,080	23,202	25,380	26,280
Maldives	72,120	-	30,903	26,508	-	-	14,709	72,228	19,137	22,080	23,202	25,380	26,280
Mauritania	636,619	-	-	-	-	-	636,619	-	-	-	-	-	-
Niger	276,811	-	-	-	-	-	276,811	-	-	-	-	-	-
Sierra Leone	683,300	-	-	-	-	-	683,300	-	-	-	-	-	-
Tanzania	437,059	-	-	-	-	-	437,059	72,228	25,516	22,080	23,202	25,380	26,280
Togo	181,561	53,387	16,747	-	-	-	111,427	72,228	19,137	22,080	79	335	-
Uganda	506,778	-	-	-	-	-	506,778	-	-	-	-	-	-
Zaire	430,900	-	-	-	-	-	430,900	-	-	-	-	-	-
Zambia	76,530	-	19,137	-	-	-	57,393	72,228	25,516	22,080	28,629	-	-
sub-total	7,249,661	400,167	112,538	27,418	75,301	278,168	6,356,069	662,902	165,854	176,640	161,009	106,412	105,120
Non-LDCs													
Antigua and Barbuda	71,120	-	-	-	-	-	71,120	-	-	-	-	-	-
Belize	271,091	-	41,498	228,499	1,094	-	0	72,228	19,137	22,080	23,202	25,380	39
Cameroon	70,273	6,483	-	-	-	-	63,790	72,228	63,790	-	407	-	-
Congo	504,227	-	-	-	-	-	504,227	-	-	-	-	-	-
Côte d'Ivoire	118,130	19,337	-	98,793	-	-	0	72,228	82,927	88,320	77,341	11,080	311
Dominican Republic	673,388	-	-	-	-	-	673,388	72,228	-	-	-	-	-
Gabon	192,480	-	-	-	42,708	-	149,772	72,228	38,274	44,160	38,670	33,840	-
Ghana	182,296	-	-	-	-	-	182,296	-	-	-	-	-	-
Guyana	329,450	-	-	-	72,017	257,433	0	72,228	19,137	22,080	23,202	25,380	26,280
Kenya	72,772	-	-	-	-	-	72,772	11,188	-	-	-	-	-
Nicaragua	412,136	-	-	-	-	-	412,136	18,875	19,137	-	115	-	-
Senegal	443,828	119,626	-	-	-	-	324,202	72,228	25,516	-	220	-	-
Suriname	210,360	-	-	-	-	-	210,360	-	-	-	-	-	-
sub-total	3,551,551	145,446	41,498	327,292	115,819	257,433	2,664,063	535,659	267,918	176,640	163,157	95,680	26,630
TOTAL	10,801,212	545,613	154,036	354,710	191,120	535,601	9,020,132	1,198,561	433,772	353,280	324,166	202,092	131,750

* - FROM 1 JANUARY 1989

LDCs - Least Developed Countries

1,781,080

2,643,621

CONTRACTING PARTIES ASSESSED AT THE MINIMUM IN 1987 AND WHICH STILL HAVE ARREARS AS AT 31.12.93

- Table A below provides information on the arrears for 1987 and previous years for Contracting Parties assessed at the minimum in 1987.
- In terms of the proposed scheme, the highlighted areas indicate Contracting Parties currently eligible to participate. They have paid one or more years' post-1987 assessments and are thus eligible to cancel a corresponding number of pre-1988 annual assessments on favourable terms.
- The figures in bold type correspond to contributions outstanding from Contracting Parties which could become eligible for the scheme by making payments against post-1987 arrears.*
- Table B provides a summary of the potential implications of implementing the proposed scheme.
- Table C shows the potential receipt of post-1987 arrears required from Contracting Parties which wish to benefit to the fullest extent possible from the scheme.

TABLE A

Contracting Party	1987	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977	1976	1975	1974	1973	1972	1971	1970	1969	Total
LDCs																				
Botswana	72,120																			72,120
Burkina Faso	72,120	70,440	67,800	60,840	43,314															314,514
Burundi	72,120	70,440	67,800	60,840	58,250	53,170	48,480	46,800	45,400	45,400	25,695									594,395
Central African Rep.	72,120	70,440	67,800	60,840	58,250	53,170	48,480	46,800												477,900
Chad	72,120	70,440	67,800	60,840	58,250	53,170	48,480	46,800	45,400	45,400	42,700	40,300	31,600	27,800	25,500	8,048	6,916	6,297	2,620	760,481
Gambia	72,120	70,440	67,800	60,840	58,250	53,170	48,480	46,800	45,400	45,400	21,473									590,173
Haiti	72,120	70,440	57,640																	200,200
Madagascar	72,120	70,440	45,975																	188,535
Malawi	2,755																			2,755
Maldives	14,709																			14,709
Mauritania	72,120	70,440	67,800	60,840	58,250	53,170	48,480	46,800	45,400	45,400	42,700	25,219								636,619
Niger	72,120	70,440	67,800	60,840	5,611															276,811
Sierra Leone	72,120	70,440	67,800	60,840	58,250	53,170	48,480	46,800	45,400	45,400	42,700	40,300	31,600							683,300
Tanzania	72,120	70,440	67,800	60,840	58,250	53,170	48,480	5,959												437,059
Togo	72,120	39,307																		111,427
Uganda	72,120	70,440	67,800	60,840	58,250	53,170	48,480	46,800	28,878											506,778
Zaire	72,120	70,440	67,800	60,840	58,250	53,170	48,280													430,900
Zambia	57,393																			57,393
Non-LDCs																				
Antigua & Barbuda	72,120																			72,120
Cameroon	63,790																			63,790
Congo	72,120	70,440	67,800	60,840	58,250	53,170	48,480	46,800	26,327											504,227
Dominican Republic	72,120	70,440	67,800	60,840	58,250	53,170	48,480	46,800	45,400	45,400	42,700	40,300	21,688							673,388
Gabon	72,120	70,440	7,212																	149,772
Ghana	72,120	70,440	39,736																	182,296
Kenya	72,120	652																		72,772
Nicaragua	72,120	70,440	8,624			53,170	48,480	46,800	45,400	45,400	21,702									412,136
Senegal	72,120	70,440	67,800	60,840	53,002															324,202
Suriname	72,120	70,440	67,800																	210,360
Total	1,869,527	1,448,759	1,176,187	851,760	742,677	636,040	581,560	473,959	373,005	317,800	239,670	146,119	84,888	27,800	25,500	8,048	6,916	6,297	2,620	9,021,132
Currently eligible	770,263	391,507	181,575	121,680	58,250	53,170	-	-	-	-	-	-	-	-	-	-	-	-	-	1,576,445
Potentially eligible	1,081,800	1,056,600	978,778	730,080	678,816	584,670	48,480	46,800	45,400	-	-	-	-	-	-	-	-	-	-	5,251,622
Less than Sw F 19137	17,464	652	15,836	-	5,611	-	-	-	-	-	-	-	-	-	-	8,048	6,916	6,297	2,620	63,444
Eligible after 31.12.93							533,080	427,159	327,605	317,800	239,670	146,119	84,888	27,800	25,500	-	-	-	-	2,129,621
Total	1,869,527	1,448,759	1,176,187	851,760	742,677	636,040	581,560	473,959	373,005	317,800	239,670	146,119	84,888	27,800	25,500	8,048	6,916	6,297	2,620	9,021,132

* - Situation as at 31.12.93, i.e. a Contracting Party could only cancel up to six years of pre-1988 arrears on favourable terms by having paid six years of assessments from 1988 onward (1988-1993). Payment of succeeding years' assessments (e.g. 1994) would open the possibility of cancelling another year's pre-1988 arrears on favourable terms.

LDCs - Least Developed Countries

TABLE B

	Post–1987 payments necessary to be eligible for scheme	Pre–1988 arrears to be paid by CPs	Pre–1988 arrears to be paid by Misc. Income (exposure)	Total arrears
Currently eligible	–	459,228	1,117,217	1,576,445
Potentially eligible*	2,823,013	1,558,371	3,693,251	5,251,622
Eligible after 31.12.93	**	975,987	1,153,634	2,129,621
TOTAL		2,993,586	5,964,102	8,957,688

* – Situation as at 31.12.93, i.e. a Contracting Party could only cancel up to six years of pre–1988 arrears on favourable terms by having paid six years of assessments from 1988 onward (1988–1993). Payment of succeeding years' assessments (e.g. 1994) would open the possibility of cancelling another year's pre–1988 arrears on favourable terms.

** – Total of assessments of the relevant contracting parties for the years 1994 – 2001

TABLE C

**PAYMENTS OF ARREARS REQUIRED (SHADED AREAS) FROM
CPS IN ORDER TO BENEFIT FULLY FROM SCHEME
(as at 31.12.93)**

	1988	1989	1990	1991	1992	1993	Pre-1988	TOTAL
LDCs								
Botswana	72,228	31,895	36,800	30,936	42,300	43,800	72,120	330,079
Burkina Faso	-	-	-	-	20,823	26,280	314,514	361,617
Burundi	72,228	19,137	22,080	23,202	25,380	26,280	594,395	782,702
Central African Rep.	72,228	19,137	22,080	23,202	25,380	26,280	477,900	666,207
Chad	59,378	19,137	22,080	23,202	25,380	26,280	760,481	935,938
Gambia	72,228	19,137	22,080	23,202	25,380	26,280	590,173	778,480
Haiti	-	19,137	22,080	23,202	25,380	26,280	200,200	316,279
Madagascar	-	-	-	6,706	25,380	26,280	188,535	246,901
Malawi	-	-	-	-	-	-	2,755	2,755
Maldives	-	-	-	-	-	-	14,709	14,709
Mauritania	72,228	19,137	22,080	23,202	25,380	26,280	636,619	824,926
Niger	72,228	19,137	22,080	23,202	25,380	26,280	276,811	465,118
Sierra Leone	72,228	19,137	22,080	23,202	25,380	26,280	683,300	871,607
Tanzania	-	-	-	-	-	-	437,059	437,059
Togo	-	-	-	23,123	25,045	26,280	111,427	185,875
Uganda	72,228	19,137	22,080	23,202	25,380	26,280	506,778	695,085
Zaire	72,228	51,032	29,440	30,936	25,380	26,280	430,900	666,196
Zambia	-	-	-	2,307	33,840	35,040	57,393	128,580
Non-LDCs								
Antigua & Barbuda	72,228	19,137	22,080	23,202	25,380	26,280	72,120	260,427
Cameroon	-	-	36,800	38,263	33,840	43,800	63,790	216,493
Congo	72,228	25,516	29,440	23,202	25,380	26,280	504,227	706,273
Dominican Republic	-	38,274	44,160	46,404	42,300	43,800	673,388	888,326
Gabon	-	-	-	-	-	35,040	149,772	184,812
Ghana	72,228	25,516	29,440	30,936	25,380	26,280	182,296	392,076
Kenya	61,040	44,653	51,520	46,404	50,760	43,800	72,772	370,949
Nicaragua	53,353	-	22,080	23,087	25,380	26,280	412,136	562,316
Senegal	-	-	22,080	22,982	25,380	26,280	324,202	420,924
Suriname	72,228	19,137	22,080	23,202	25,380	26,280	210,360	398,667
							9,021,132	13,111,376

Payments required to
benefit from scheme

(Total highlighted area) 1,112,735 331,708 397,440 332,227 342,303 306,600 2,823,013

LDCs – Least Developed Countries