

Program and Budget Committee

Twenty-Eighth Session Geneva, September 10 to 14, 2018

STATUS OF THE PAYMENT OF CONTRIBUTIONS AND WORKING CAPITAL FUNDS AS AT JUNE 30, 2018

Document prepared by the Secretariat

1. This document contains information concerning the arrears in annual contributions and in payments towards the working capital funds.
2. The Annexes provide details of the unitary contribution system and also report the status of contributions and working capital funds for the 2016/17 biennium.
3. The following decision paragraph is proposed.

3. The Program and Budget Committee took note of the “Status of the Payment of Contributions and Working Capital Funds as at June 30, 2018” (document WO/PBC/28/10).

[Status of Contributions and Working Capital Funds follows]

ARREARS IN CONTRIBUTIONS AS AT JUNE 30, 2018

**Arrears in Annual Contributions
(Except for Arrears of the Least Developed Countries Placed in a Special (Frozen)
Account Concerning the Years Preceding 1990)**

1. The following table shows the arrears in contributions on June 30, 2018, under the unitary contribution system which has been applicable since January 1, 1994, and under the previously applicable contribution systems of the six Contribution-financed Unions (Paris, Berne, IPC, Nice, Locarno, Vienna) and of the World Intellectual Property Organization (WIPO), for States which are members of WIPO but not members of any of the Unions, with the exception of arrears in contributions of the least developed countries (LDCs) concerning the years preceding 1990, placed in a special (frozen) account, which are not shown in this table but are shown in the table in paragraph 4 below.

| State | Unitary/ Union/ WIPO | No arrears/Year(s) of Arrears <i>(partial payment is indicated by an asterisk)</i> | Amount of Arrears (in Swiss francs) | | % of Total Arrears |
|----------------------------------|----------------------------|---|--|---------|--------------------------|
| | | | | Total | |
| Afghanistan | | No arrears | | | |
| Albania | | No arrears | | | |
| Algeria | | No arrears | | | |
| Andorra | | No arrears | | | |
| Angola | | No arrears | | | |
| Antigua and Barbuda | | No arrears | | | |
| Argentina | Unitary | 18* | | 32,559 | 0.66 |
| Armenia | | No arrears | | | |
| Australia | | No arrears | | | |
| Austria | | No arrears | | | |
| Azerbaijan | | No arrears | | | |
| Bahamas | | No arrears | | | |
| Bahrain | | No arrears | | | |
| Bangladesh | Unitary | 17+18 | | 2,848 | 0.06 |
| Barbados | | No arrears | | | |
| Belarus | | No arrears | | | |
| Belgium | | No arrears | | | |
| Belize | Unitary | 18 | | 2,849 | 0.06 |
| Benin | | No arrears | | | |
| Bhutan | | No arrears | | | |
| Bolivia (Plurinational State of) | Unitary | 12+13+14+15+16+17+18 | | 19,943 | 0.41 |
| Bosnia and Herzegovina | | No arrears | | | |
| Botswana | | No arrears | | | |
| Brazil | Unitary | 17+18 | | 182,316 | 3.71 |
| Brunei Darussalam | | No arrears | | | |
| Bulgaria | | No arrears | | | |
| Burkina Faso | Unitary | 18 | | 1,424 | 0.03 |
| Burundi | Unitary | 94+95+96+97+98+99+00+01+02+03+04+ 05+06+07+08+09+10+11+12+13+14 +15+16+17+18 | 37,451 | | |
| | Paris | 90+91+92+93 | 13,276 | 50,727 | 1.03 |
| Cabo Verde | Unitary | 16+17+18 | | 10,834 | 0.22 |
| Cambodia | | No arrears | | | |
| Cameroon | | No arrears | | | |
| Canada | | No arrears | | | |
| Central African Republic | Unitary | 94+95+96+97+98+99+00+01+02+03+04+ 05+06+07+08+09+10+11+12+13+14 +15+16+17+18 | 37,451 | | |
| | Paris | 90+91+92+93 | 13,276 | | |
| | Berne | 90+91+92+93 | 7,460 | 58,187 | 1.18 |
| Chad | Unitary | 94+95+96+97+98+99+00+01+02+03+04+ 05+06+07+08+09+10+11+12+13+14 +15+16+17+18 | 37,451 | | |
| | Paris | 90+91+92+93 | 13,276 | | |
| | Berne | 90+91+92+93 | 7,460 | 58,187 | 1.18 |

| State | Unitary/ Union/ WIPO | No arrears/Year(s) of Arrears <i>(partial payment is indicated by an asterisk)</i> | Amount of Arrears (in Swiss francs) | | % of Total Arrears |
|---------------------------------------|----------------------------|---|--|-----------|--------------------------|
| | | | | Total | |
| Chile | | No arrears | | | |
| China | | No arrears | | | |
| Colombia | Unitary | 18* | 4,491 | | 0.09 |
| Comoros | Unitary | 06+07+08+09+10+11+12+13+14+15+16+17+18 | 18,512 | | 0.38 |
| Congo | | No arrears | | | |
| Cook Islands | | No arrears | | | |
| Costa Rica | | No arrears | | | |
| Côte d'Ivoire | | No arrears | | | |
| Croatia | | No arrears | | | |
| Cuba | | No arrears | | | |
| Cyprus | | No arrears | | | |
| Czech Republic | | No arrears | | | |
| Democratic People's Republic of Korea | | No arrears | | | |
| Democratic Republic of the Congo | Unitary Paris Berne | 94+95+96+97+98+99+00+01+02+03+04+05+06+07+08+09+10+11+12+13+14+15+16+17+18 90+91+92+93 90+91+92+93 | 37,451 159,959 90,326 | 287,736 | 5.85 |
| Denmark | | No arrears | | | |
| Djibouti | Unitary | 12+13+14+15+16+17+18 | 9,968 | | 0.20 |
| Dominica | Unitary | 11+12+13+14+15+16+17+18 | 22,792 | | 0.46 |
| Dominican Republic | Unitary Paris | 94+95+96+97+98+99+00+01+02+03+04+05+06+07+08+09+10+11+12+13+14+15+16+17+18 73*+74+75+76+77+78+79+80+81+82+83+84+85+86+87+88+89+90+91+92+93 | 126,884 909,772 | 1,036,656 | 21.08 |
| Ecuador | | No arrears | | | |
| Egypt | | No arrears | | | |
| El Salvador | | No arrears | | | |
| Equatorial Guinea | Unitary | 12+13+14+15+16+17+18 | 11,393 | | 0.23 |
| Eritrea | Unitary | 18 | 1,424 | | 0.03 |
| Estonia | | No arrears | | | |
| Eswatini | | No arrears | | | |
| Ethiopia | | No arrears | | | |
| Fiji | | No arrears | | | |
| Finland | | No arrears | | | |
| France | Unitary | 18* | 299,538 | | 6.09 |
| Gabon | Unitary | 18* | 2,532 | | 0.05 |
| Gambia | Unitary | 14+15+16+17+18 | 7,120 | | 0.14 |
| Georgia | | No arrears | | | |
| Germany | | No arrears | | | |
| Ghana | | No arrears | | | |
| Greece | | No arrears | | | |
| Grenada | Unitary | 13+14+15+16+17+18 | 17,094 | | 0.35 |
| Guatemala | Unitary | 18* | 123 | | 0.00 |
| Guinea | Unitary Paris Berne | 94+95+96+97+98+99+00+01+02+03+04+05+06+07+08+09+10+11+12+13+14+15+16+17+18 90+91+92+93 90+91+92+93 | 37,451 13,276 7,460 | 58,187 | 1.18 |
| Guinea-Bissau | Unitary Paris Berne | 94+95+96+97+98+99+00+01+02+03+04+05+06+07+08+09+10+11+12+13+14+15+16+17+18 90+91+92+93 92+93 | 37,451 13,276 3,858 | 54,585 | 1.11 |
| Guyana | Unitary | 18* | 106 | | 0.00 |
| Haiti | | No arrears | | | |

| State | Unitary/ Union/ WIPO | No arrears/Year(s) of Arrears <i>(partial payment is indicated by an asterisk)</i> | Amount of Arrears (in Swiss francs) | | % of Total Arrears |
|----------------------------------|----------------------------|---|--|--------|--------------------------|
| | | | | Total | |
| Holy See | | No arrears | | | |
| Honduras | Unitary | 15*+16+17+18 | | 8,878 | 0.18 |
| Hungary | | No arrears | | | |
| Iceland | Unitary | 18 | | 22,789 | 0.46 |
| India | | No arrears | | | |
| Indonesia | Unitary | 18 | | 45,579 | 0.93 |
| Iran (Islamic Republic of) | Unitary | 17*+18 | | 46,811 | 0.95 |
| Iraq | Unitary | 17*+18 | | 17,092 | 0.35 |
| Ireland | | No arrears | | | |
| Israel | | No arrears | | | |
| Italy | | No arrears | | | |
| Jamaica | Unitary | 18* | | 2,382 | 0.05 |
| Japan | | No arrears | | | |
| Jordan | | No arrears | | | |
| Kazakhstan | | No arrears | | | |
| Kenya | | No arrears | | | |
| Kiribati | | No arrears | | | |
| Kuwait | | No arrears | | | |
| Kyrgyzstan | | No arrears | | | |
| Lao People's Democratic Republic | Unitary | 18 | | 1,424 | 0.03 |
| Latvia | | No arrears | | | |
| Lebanon | Unitary | 18 | | 5,697 | 0.12 |
| Lesotho | | No arrears | | | |
| Liberia | | No arrears | | | |
| Libya | Unitary | 14*+15+16+17+18 | | 52,580 | 1.07 |
| Liechtenstein | | No arrears | | | |
| Lithuania | Unitary | 18 | | 11,395 | 0.23 |
| Luxembourg | | No arrears | | | |
| Madagascar | | No arrears | | | |
| Malawi | Unitary | 18 | | 1,424 | 0.03 |
| Malaysia | | No arrears | | | |
| Maldives | | No arrears | | | |
| Mali | Unitary | 18* | | 1,134 | 0.02 |
| Malta | | No arrears | | | |
| Marshall Islands | Unitary | 18 | | 2,849 | 0.06 |
| Mauritania | Unitary Paris Berne | 94+95+96+97+98+99+00+01+02+03+04+ 05+06+07+08+09+10+11+12+13+14 +15+16+17+18 90*+91+92+93 90+91+92+93 | 37,451 12,217 7,460 | 57,128 | 1.16 |
| Mauritius | | No arrears | | | |
| Mexico | | No arrears | | | |
| Micronesia (Federated States of) | Unitary | 05*+06+07+08+09+10+11+12+13+14 +15+16+17+18 | | 37,290 | 0.76 |
| Monaco | | No arrears | | | |
| Mongolia | | No arrears | | | |
| Montenegro | | No arrears | | | |
| Morocco | | No arrears | | | |
| Mozambique | | No arrears | | | |
| Myanmar | | No arrears | | | |
| Namibia | | No arrears | | | |
| Nepal | Unitary | 18 | | 1,424 | 0.03 |
| Netherlands | | No arrears | | | |
| New Zealand | | No arrears | | | |
| Nicaragua | | No arrears | | | |

| State | Unitary/ Union/ WIPO | No arrears/Year(s) of Arrears <i>(partial payment is indicated by an asterisk)</i> | Amount of Arrears (in Swiss francs) | | % of Total Arrears |
|--|----------------------------|---|--|---------|--------------------------|
| | | | | Total | |
| Niger | Unitary | 94+95+96+97+98+99+00+01+02+03+04+ 05+06+07+08+09+10+11+12+13+14 +15+16+17+18 | 37,451 | | |
| | Paris | 91*+92+93 | 9,018 | | |
| | Berne | 91+92+93 | 5,665 | 52,134 | 1.06 |
| Nigeria | Unitary | 16*+17+18 | | 27,696 | 0.56 |
| Niue | | No arrears | | | |
| Norway | | No arrears | | | |
| Oman | | No arrears | | | |
| Pakistan | | No arrears | | | |
| Panama | Unitary | 18* | | 4,332 | 0.09 |
| Papua New Guinea | Unitary | 17*+18 | | 3,015 | 0.06 |
| Paraguay | | No arrears | | | |
| Peru | Unitary | 18 | | 11,395 | 0.23 |
| Philippines | | No arrears | | | |
| Poland | | No arrears | | | |
| Portugal | | No arrears | | | |
| Qatar | | No arrears | | | |
| Republic of Korea | | No arrears | | | |
| Republic of Moldova | | No arrears | | | |
| Romania | | No arrears | | | |
| Russian Federation | | No arrears | | | |
| Rwanda | | No arrears | | | |
| Saint Kitts and Nevis | | No arrears | | | |
| Saint Lucia | | No arrears | | | |
| Saint Vincent and the Grenadines | Unitary | 17+18 | | 5,698 | 0.12 |
| Samoa | | No arrears | | | |
| San Marino | | No arrears | | | |
| Sao Tome and Principe | | No arrears | | | |
| Saudi Arabia | Unitary | 18 | | 45,579 | 0.93 |
| Senegal | Unitary | 18* | | 403 | 0.01 |
| Serbia | Paris | 93* | 79,996 | | |
| | Berne | 91+92+93 | 135,984 | | |
| | Nice | 93 | 6,447 | | |
| | Locarno | 93 | 2,247 | 224,674 | 4.57 |
| Seychelles | | No arrears | | | |
| Sierra Leone | | No arrears | | | |
| Singapore | | No arrears | | | |
| Slovakia | | No arrears | | | |
| Slovenia | | No arrears | | | |
| Somalia | Unitary | 94+95+96+97+98+99+00+01+02+03+04+ 05+06+07+08+09+10+11+12+13+14 +15+16+17+18 | 37,451 | | |
| | WIPO | 90+91+92+93 | 4,452 | 41,903 | 0.85 |
| South Africa | | No arrears | | | |
| Spain | | No arrears | | | |
| Sri Lanka | | No arrears | | | |
| Sudan | | No arrears | | | |
| Suriname | | No arrears | | | |
| Sweden | | No arrears | | | |
| Switzerland | | No arrears | | | |
| Syrian Arab Republic | | No arrears | | | |
| Tajikistan | | No arrears | | | |
| Thailand | | No arrears | | | |
| The former Yugoslav Republic of Macedonia | | No arrears | | | |
| Timor-Leste | | No arrears | | | |
| Togo | Unitary | 06*+07+08+09+10+11+12+13+14+15 +16+17+18 | | 15,080 | 0.31 |
| Tonga | | No arrears | | | |

| State | Unitary/ Union/ WIPO | No arrears/Year(s) of Arrears <i>(partial payment is indicated by an asterisk)</i> | Amount of Arrears (in Swiss francs) | | % of Total Arrears |
|------------------------------------|----------------------------|---|--|------------------|--------------------------|
| | | | | Total | |
| Trinidad and Tobago | Unitary | 18 | | 5,697 | 0.12 |
| Tunisia | Unitary | 17*+18 | | 9,969 | 0.20 |
| Turkey | | No arrears | | | |
| Turkmenistan | | No arrears | | | |
| Tuvalu | | No arrears | | | |
| Uganda | Unitary | 15+16+17+18 | | 5,696 | 0.12 |
| Ukraine | | No arrears | | | |
| United Arab Emirates | | No arrears | | | |
| United Kingdom | | No arrears | | | |
| United Republic of Tanzania | Unitary | 18 | | 1,424 | 0.03 |
| United States of America | Unitary | 17*+18 | | 1,823,159 | 37.08 |
| Uruguay | | No arrears | | | |
| Uzbekistan | | No arrears | | | |
| Vanuatu | Unitary | 17+18 | | 2,848 | 0.06 |
| Venezuela (Bolivarian Republic of) | Unitary | 13*+14+15+16+17+18 | | 58,330 | 1.19 |
| Viet Nam | | No arrears | | | |
| Yemen | Unitary | 14+15+16+17+18 | | 7,120 | 0.14 |
| Zambia | | No arrears | | | |
| Zimbabwe | Unitary | 18 | | 2,849 | 0.06 |
| Grand Total | | | | 4,917,008 | 100.00 |

Total amount of arrears (except for arrears of the LDCs placed in a Special (Frozen) Account concerning the years preceding 1990)

| | | | | |
|---------------------------------------|--|--|--|------------------|
| Unitary Contributions | | | | 3,400,847 |
| Contribution-financed Unions and WIPO | | | | 1,516,161 |
| Grand Total | | | | 4,917,008 |

Observations

2. The total amount of the overdue contributions was, on June 30, 2018, almost 4.92 million Swiss francs, of which 3.4 million Swiss francs concern the unitary contribution system, whereas almost 1.52 million Swiss francs concern the pre-1994 contributions in respect of the Contribution-financed Unions and WIPO. The total amount of arrears, almost 4.92 million Swiss francs (as shown in the above table), corresponds to approximately 28 per cent of the total amount invoiced for contributions payable for 2018, this amount being almost 17.4 million Swiss francs.

3. Any payment that reaches the International Bureau between July 1 and August 31, 2018, will be reported to the Assemblies in a separate document.

Arrears in Annual Contributions of the Least Developed Countries Placed in a Special (Frozen) Account Concerning the Years Preceding 1990

4. It is recalled that, in accordance with the decision taken by the WIPO Conference and the Assemblies of the Paris and Berne Unions at their 1991 ordinary sessions, the amount of the arrears in contributions of any least developed country (LDC) relating to years preceding 1990 was placed in a special account, the amount of which was frozen as of December 31, 1989 (documents AB/XXII/20 and AB/XXII/22, paragraph 127). Such arrears in contributions, as at June 30, 2018, concerning the Paris and Berne Unions and concerning WIPO are shown in the following table. Any payment that reaches the International Bureau between July 1 and August 31, 2018, will be reported to the Assemblies in a separate document.

| State | Union/ WIPO | Year(s) of Arrears <i>(partial payment is indicated by an asterisk)</i> | Amount of Arrears (in Swiss francs) | | % of Total Arrears |
|----------------------------------|--------------|--|--|------------------|-----------------------|
| | | | | Total | |
| Burkina Faso | Paris frozen | 78+79+80+81+82+83+84+85+86+87+88+89 | 214,738 | | 9.03 |
| | Berne frozen | 77*+78+79+80+81+82+83+84+85+86+87+88+89 | 133,328 | 348,066 | |
| Burundi | Paris frozen | 78+79+80+81+82+83+84+85+86+87+88+89 | | 214,738 | 5.57 |
| Central African Republic | Paris frozen | 76*+77+78+79+80+81+82+83+84+85+86+87+ 88+89 | 273,509 | | 10.08 |
| | Berne frozen | 80*+81+82+83+84+85+86+87+88+89 | 114,858 | 388,367 | |
| Chad | Paris frozen | 71+72+73+74+75+76+77+78+79+80+81+82+83+84+85+86+87+88+89 | 250,957 | | 10.57 |
| | Berne frozen | 72+73+74+75+76+77+78+79+80+81+82+83+84+85+86+87+88+89 | 156,387 | 407,344 | |
| Democratic Republic of the Congo | Paris frozen | 81*+82+83+84+85+86+87+88+89 | 500,200 | | 20.79 |
| | Berne frozen | 81*+82+83+84+85+86+87+88+89 | 301,015 | 801,215 | |
| Gambia | WIPO frozen | 83+84+85+86+87+88+89 | | 55,250 | 1.43 |
| Guinea | Paris frozen | 83+84+85+86+87+88+89 | 148,779 | | 5.97 |
| | Berne frozen | 83*+84+85+86+87+88+89 | 81,293 | 230,072 | |
| Guinea-Bissau | Paris frozen | 89 | | 23,213 | 0.60 |
| Mali | Paris frozen | 84+85+86+87+88+89 | 132,377 | | 7.57 |
| | Berne frozen | 76*+77+78+79+80+81+82+83+84+85+86+87+88+89 | 159,485 | 291,862 | |
| Mauritania | Paris frozen | 77*+78+79+80+81+82+83+84+85+86+87+88+89 | 219,120 | | 9.59 |
| | Berne frozen | 74+75+76+77+78+79+80+81+82+83+84+85+86+87+ 88+89 | 150,618 | 369,738 | |
| Niger | Paris frozen | 81+82+83+84+85+86+87+88+89 | 179,097 | | 7.50 |
| | Berne frozen | 80*+81+82+83+84+85+86+87+88+89 | 109,915 | 289,012 | |
| Somalia | WIPO frozen | 83+84+85+86+87+88+89 | | 55,250 | 1.43 |
| Togo | Paris frozen | 84+85+86+87+88+89 | 132,377 | | 5.71 |
| | Berne frozen | 83*+84+85+86+87+88+89 | 87,785 | 220,162 | |
| Uganda | Paris frozen | 83*+84 +85+86+87+88+89 | | 140,372 | 3.64 |
| Yemen | WIPO frozen | 87*+88+89 | | 19,142 | 0.50 |
| Grand Total | | | | 3,853,803 | 100.00 |

Total amount of arrears of the LDCs placed in a Special (Frozen) Account concerning the years preceding 1990

| | Amount of Arrears (in Swiss Francs) |
|--------------------|--|
| Paris frozen | 2,429,477 |
| Berne frozen | 1,294,684 |
| WIPO frozen | 129,642 |
| Grand Total | 3,853,803 |

Amounts due towards the Working Capital Funds

5. The following table shows the amounts due, on June 30, 2018, in the payments by States towards the working capital funds that have been constituted, namely, those of two Contribution-financed Unions (Paris and Berne). Any payment that reaches the International Bureau between July 1 and August 31, 2018, will be reported to the Assemblies in a separate document.

| State | Union | Amount of Arrears (in Swiss francs) | |
|----------------------------------|-------|--|---------------|
| | | | Total |
| Burundi | Paris | | 4,832 |
| Central African Republic | Paris | | 943 |
| Chad | Paris | 6,377 | 8,357 |
| | Berne | 1,980 | |
| Democratic Republic of the Congo | Paris | 14,057 | 15,784 |
| | Berne | 1,727 | |
| Guinea | Paris | 7,508 | 10,423 |
| | Berne | 2,915 | |
| Grand Total | | | 40,339 |

Total amount due towards the Working Capital Funds

| | |
|--------------------|---------------|
| Paris Union | 33,717 |
| Berne Union | 6,622 |
| Grand Total | 40,339 |

Evolution of Arrears in Contributions and Working Capital Funds over the Last Ten Years

6. Since the introduction of the unitary contribution system in 1994 and the creation of new, more equitable contribution classes for the developing countries, the arrears in contributions have been reduced significantly. This reduction is partly explained by the total amount of contributions invoiced, which declined considerably between the years 1997 and 2012.

7. The following table gives the amounts of arrears in contributions (including the "frozen" arrears of the LDCs) and Working Capital Funds (WCF) since 2008.

| Arrears in contributions as of December 31 (millions of Swiss francs) | | | | | |
|--|----------------------|------------------------------|------------------|------|-------|
| Year | Unitary contribution | Contribution-financed Unions | "Frozen" arrears | WCF | Total |
| 2008 | 2.38 | 3.07 | 4.45 | 0.05 | 9.95 |
| 2009 | 2.15 | 2.55 | 4.44 | 0.05 | 9.19 |
| 2010 | 3.12 | 2.43 | 4.41 | 0.04 | 10.00 |
| 2011 | 2.75 | 2.37 | 4.39 | 0.04 | 9.55 |
| 2012 | 2.26 | 2.28 | 4.39 | 0.04 | 8.97 |
| 2013 | 2.26 | 2.12 | 4.36 | 0.04 | 8.78 |
| 2014 | 1.39 | 1.82 | 4.30 | 0.04 | 7.55 |
| 2015 | 1.89 | 1.77 | 3.92 | 0.04 | 7.62 |
| 2016 | 2.24 | 1.69 | 3.85 | 0.04 | 7.82 |
| 2017 | 1.59 | 1.52 | 3.85 | 0.04 | 7.00 |

[Annexes follow]

Annex I Contributions according to the unitary contribution system

Basis for determining contributions

Each Member State's contribution is determined on the basis of the decisions taken in 2003 by the WIPO Conference and the competent Assemblies of certain Unions administered by WIPO in relation to the unitary contribution system (document A/39/15, paragraphs 166 and 167).

Determination of contributions

The amounts of the contributions for the 2016/17 biennium were approved on February 5, 2016, by the Assemblies of the Member States of WIPO and the Unions administered by WIPO (document A/55/13, paragraph 231).

Table 1: Distribution of the total amount of contributions between the different classes for 2016

| | | | States members of one or more Unions ("Union States") | | States members of WIPO but not members of any of the Unions ("Non-Union States") | |
|-------|-------|--|---|-----------------------------------|--|-----------------------------------|
| Class | Units | (a) Amount to be recovered per State; Swiss francs | (b) Number of States per class | (c) (a) x (b); Swiss francs | (d) Number of States per class | (e) (a) x (d); Swiss francs |
| I | 25 | 1,139,475.0 | 5.00 | 5,697,375 | - | - |
| II | 20 | - | - | - | - | - |
| III | 15 | 683,685.0 | 5.00 | 3,418,425 | - | - |
| IV | 10 | 455,790.0 | 8.00 | 3,646,320 | - | - |
| IVbis | 8 | 341,842.0 | 6.00 | 2,051,052 | - | - |
| V | 5 | 227,895.0 | - | - | - | - |
| VI | 3 | 136,737.0 | 6.00 | 820,422 | - | - |
| VIbis | 2 | 91,158.0 | 7.00 | 638,106 | - | - |
| VII | 1 | 45,579.0 | 6.00 | 273,474 | - | - |
| VIII | 0.5 | 22,789.0 | 6.00 | 136,734 | - | - |
| IX | 0.25 | 11,395.0 | 33.00 | 376,035 | - | - |
| S | 0.13 | 5,697.0 | 21.00 | 119,637 | - | - |
| Sbis | 0.06 | 2,849.0 | 39.00 | 111,111 | 1 | 2,849 |
| Ster | 0.03 | 1,424.0 | 40.00 | 56,960 | 6 | 8,544 |
| | | | 182 | 17,345,651 | 7 | 11,393 |

Class States (as of January 1, 2016)

| | | |
|-------|---------------|--|
| I | Union States: | France, Germany, Japan, United Kingdom, United States of America |
| III | Union States: | Australia, Italy, Netherlands, Sweden, Switzerland |
| IV | Union States: | Belgium, Canada, Denmark, Finland, Ireland, Norway, Russian Federation, Spain |
| IVbis | Union States: | Austria, China, Mexico, Portugal, Republic of Korea, South Africa |
| VI | Union States: | Czech Republic, Greece, Hungary, New Zealand, Poland, Slovakia |
| VIbis | Union States: | Argentina, Brazil, Bulgaria, India, Israel, Romania, Turkey |
| VII | Union States: | Indonesia, Iran (Islamic Republic of), Luxembourg, Monaco, Saudi Arabia, Slovenia |
| VIII | Union States: | Croatia, Iceland, Liechtenstein, Malaysia, Serbia, The former Yugoslav Republic of Macedonia |
| IX | Union States: | Albania, Algeria, Andorra, Armenia, Azerbaijan, Belarus, Chile, Colombia, Egypt, Estonia, Georgia, Holy See, Kazakhstan, Kuwait, Kyrgyzstan, Latvia, Libya, Lithuania, Montenegro, Oman, Peru, Philippines, Qatar, Republic of Moldova, San Marino, Singapore, Tajikistan, Thailand, Turkmenistan, Ukraine, United Arab Emirates, Uzbekistan, Venezuela (Bolivarian Republic of) |

| | | |
|------|-------------------|--|
| S | Union States: | Bahrain, Brunei Darussalam, Costa Rica, Cuba, Cyprus, Dominican Republic, Ecuador, Guatemala, Iraq, Jordan, Lebanon, Morocco, Nigeria, Pakistan, Panama, Sri Lanka, Syrian Arab Republic, Trinidad and Tobago, Tunisia, Uruguay, Viet Nam |
| Sbis | Union States: | Antigua and Barbuda, Bahamas, Barbados, Belize, Bolivia (Plurinational State of), Bosnia and Herzegovina, Botswana, Cabo Verde, Cameroon, Congo, Côte d'Ivoire, Democratic People's Republic of Korea, Dominica, El Salvador, Eswatini, Fiji, Gabon, Ghana, Grenada, Guyana, Honduras, Jamaica, Kenya, Malta, Mauritius, Micronesia (Federated States of), Mongolia, Namibia, Nicaragua, Papua New Guinea, Paraguay, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the |
| | Non-Union State: | Maldives |
| Ster | Union States: | Angola, Bangladesh, Benin, Bhutan, Burkina Faso, Burundi, Cambodia, Central African Republic, Chad, Comoros, Democratic Republic of the Congo, Djibouti, Equatorial Guinea, Gambia, Guinea, Guinea-Bissau, Haiti, Lao People's Democratic Republic, Lesotho, Liberia, Madagascar, Malawi, Mali, Mauritania, Mozambique, Nepal, Niger, Niue, Rwanda, Samoa, Sao Tome and Principe, Senegal, Sierra Leone, Sudan, Togo, Uganda, United Republic of Tanzania, |
| | Non-Union States: | Afghanistan, Eritrea, Ethiopia, Kiribati, Myanmar, Somalia |

Table 1bis: Distribution of the total amount of contributions between the different classes for 2017

| Class | Units | (a) Amount to be recovered per State; Swiss francs | States members of one or more Unions ("Union States") | | States members of WIPO but not members of any of the Unions ("Non-Union States") | |
|-------|-------|---|---|-----------------------------------|--|-----------------------------------|
| | | | (b) Number of States per class | (c) (a) x (b); Swiss francs | (d) Number of States per class | (e) (a) x (d); Swiss francs |
| I | 25 | 1,139,475 | 5 | 5,697,375 | - | - |
| II | 20 | - | - | - | - | - |
| III | 15 | 683,685 | 5 | 3,418,425 | - | - |
| IV | 10 | 455,790 | 8 | 3,646,320 | - | - |
| IVbis | 8 | 341,842 | 6 | 2,051,052 | - | - |
| V | 5 | 227,895 | - | - | - | - |
| VI | 3 | 136,737 | 6 | 820,422 | - | - |
| VIbis | 2 | 91,158 | 7 | 638,106 | - | - |
| VII | 1 | 45,579 | 6 | 273,474 | - | - |
| VIII | 0.5 | 22,789 | 6 | 136,734 | - | - |
| IX | 0.25 | 11,395 | 35 | 398,825 | - | - |
| S | 0.13 | 5,697 | 19 | 108,243 | - | - |
| Sbis | 0.06 | 2,849 | 40 | 113,960 | 1 | 2,849 |
| Ster | 0.03 | 1,424 | 40 | 56,960 | 6 | 8,544 |
| | | | 183 | 17,359,896 | 7 | 11,393 |

Class States (as of January 1, 2017)

| | | |
|-------|---------------|---|
| I | Union States: | France, Germany, Japan, United Kingdom, United States of America |
| III | Union States: | Australia, Italy, Netherlands, Sweden, Switzerland |
| IV | Union States: | Belgium, Canada, Denmark, Finland, Ireland, Norway, Russian Federation, Spain |
| IVbis | Union States: | Austria, China, Mexico, Portugal, Republic of Korea, South Africa |
| VI | Union States: | Czech Republic, Greece, Hungary, New Zealand, Poland, Slovakia |

| | | |
|-------------|-------------------|---|
| <i>Vbis</i> | Union States: | Argentina, Brazil, Bulgaria, India, Israel, Romania, Turkey |
| VII | Union States: | Indonesia, Iran (Islamic Republic of), Luxembourg, Monaco, Saudi Arabia, Slovenia |
| VIII | Union States: | Croatia, Iceland, Liechtenstein, Malaysia, Serbia, The former Yugoslav Republic of Macedonia |
| IX | Union States: | Albania, Algeria, Andorra, Armenia, Azerbaijan, Belarus, Chile, Colombia, Egypt, Estonia, Georgia, Holy See, Iraq, Kazakhstan, Kuwait, Kyrgyzstan, Latvia, Libya, Lithuania, Montenegro, Nigeria, Oman, Peru, Philippines, Qatar, Republic of Moldova, San Marino, Singapore, Tajikistan, Thailand, Turkmenistan, Ukraine, United Arab Emirates, Uzbekistan, Venezuela (Bolivarian Republic of) |
| S | Union States: | Bahrain, Brunei Darussalam, Costa Rica, Cuba, Cyprus, Dominican Republic, Ecuador, Guatemala, Jordan, Lebanon, Morocco, Pakistan, Panama, Sri Lanka, Syrian Arab Republic, Trinidad and Tobago, Tunisia, Uruguay, Viet Nam |
| <i>Sbis</i> | Union States: | Antigua and Barbuda, Bahamas, Barbados, Belize, Bolivia (Plurinational State of), Bosnia and Herzegovina, Botswana, Cabo Verde, Cameroon, Congo, Cook Islands, Côte d'Ivoire, Democratic People's Republic of Korea, Dominica, El Salvador, Eswatini, Fiji, Gabon, Ghana, Grenada, Guyana, Honduras, Jamaica, Kenya, Malta, Mauritius, Micronesia (Federated States of), Mongolia, Namibia, Nicaragua, Papua New Guinea, Paraguay, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Samoa, Seychelles, Suriname, Tonga, Zimbabwe |
| | Non-Union State: | Maldives |
| <i>Ster</i> | Union States: | Angola, Bangladesh, Benin, Bhutan, Burkina Faso, Burundi, Cambodia, Central African Republic, Chad, Comoros, Democratic Republic of the Congo, Djibouti, Equatorial Guinea, Gambia, Guinea, Guinea-Bissau, Haiti, Lao People's Democratic Republic, Lesotho, Liberia, Madagascar, Malawi, Mali, Mauritania, Mozambique, Nepal, Niger, Niue, Rwanda, Samoa, Sao Tome and Principe, Senegal, Sierra Leone, Sudan, Togo, Uganda, United Republic of Tanzania, |
| | Non-Union States: | Afghanistan, Eritrea, Ethiopia, Kiribati, Myanmar, Somalia |

[Annex II follows]

Annex II Outstanding Contributions as at December 31, 2017, and Arrears in Contribution of the Least Developed Countries (LDCs) having a Special (Frozen) Account

| State | Unitary contribution/Union/WIPO** | No arrears/years of arrears | Total amount of arrears (in Swiss francs) | |
|----------------------------------|-----------------------------------|---|---|---------|
| | | | | |
| Afghanistan | | No arrears | | |
| Albania | | No arrears | | |
| Algeria | Unitary | 17 | | 11,395 |
| Andorra | | No arrears | | |
| Angola | | No arrears | | |
| Antigua and Barbuda | | No arrears | | |
| Argentina | Unitary | 17* | | 32,559 |
| Armenia | | No arrears | | |
| Australia | | No arrears | | |
| Austria | | No arrears | | |
| Azerbaijan | | No arrears | | |
| Bahamas | | No arrears | | |
| Bahrain | | No arrears | | |
| Bangladesh | Unitary | 17 | | 1,424 |
| Barbados | | No arrears | | |
| Belarus | | No arrears | | |
| Belgium | | No arrears | | |
| Belize | | No arrears | | |
| Benin | | No arrears | | |
| Bhutan | | No arrears | | |
| Bolivia (Plurinational State of) | Unitary | 12+13+14+15+16+17 | | 17,094 |
| Bosnia and Herzegovina | | No arrears | | |
| Botswana | | No arrears | | |
| Brazil | Unitary | 17 | | 91,158 |
| Brunei Darussalam | | No arrears | | |
| Bulgaria | | No arrears | | |
| Burkina Faso | Paris frozen | 78+79+80+81+82+83+84+85+86+87+88+89 | 214,738 | |
| | Berne frozen | 77*+78+79+80+81+82+83+84+85+86+87+88+89 | 133,328 | 348,066 |
| Burundi | Unitary | 94+95+96+97+98+99+00+01+02+03+04+05+06+07+08+09+10+11+12+13+14+15+16+17 | 36,027 | |
| | Paris | 90+91+92+93 | 13,276 | |
| | Paris frozen | 78+79+80+81+82+83+84+85+86+87+88+89 | 214,738 | 264,041 |
| Cabo Verde | Unitary | 15*+16+17 | | 7,985 |
| Cambodia | | No arrears | | |
| Cameroon | | No arrears | | |
| Canada | | No arrears | | |
| Central African Republic | Unitary | 94+95+96+97+98+99+00+01+02+03+04+05+06+07+08+09+10+11+12+13+14+15+16+17 | 36,027 | |
| | Paris | 90+91+92+93 | 13,276 | |
| | Paris frozen | 76*+77+78+79+80+81+82+83+84+85+86+87+88+89 | 273,509 | |
| | Berne Berne frozen | 90+91+92+93 80*+81+82+83+84+85+86+87+88+89 | 7,460 114,858 | 445,130 |

| State | Unitary contribution/Union/ WIPO** | No arrears/years of arrears | Total amount of arrears (in Swiss francs) | |
|---------------------------------------|------------------------------------|---|---|-----------|
| Chad | Unitary | 94+95+96+97+98+99+00+01+02+03+04+05+06+07+08+09+10+11+12+13+14+15+16+17 | 36,027 | 464,107 |
| | Paris | 90+91+92+93 | 13,276 | |
| | Paris frozen | 71+72+73+74+75+76+77+78+79+80+81+82+83+84+85+86+87+88+89 | 250,957 | |
| | Berne | 90+91+92+93 | 7,460 | |
| | Berne frozen | 72+73+74+75+76+77+78+79+80+81+82+83+84+85+86+87+88+89 | 156,387 | |
| Chile | | No arrears | | |
| China | | No arrears | | |
| Colombia | | No arrears | | |
| Comoros | Unitary | 06+07+08+09+10+11+12+13+14+15+16+ | | 17,088 |
| Congo | | No arrears | | |
| Cook Islands | | No arrears | | |
| Costa Rica | Unitary | 17* | | 245 |
| Côte d'Ivoire | | No arrears | | |
| Croatia | | No arrears | | |
| Cuba | | No arrears | | |
| Cyprus | | No arrears | | |
| Czech Republic | | No arrears | | |
| Democratic People's Republic of Korea | | No arrears | | |
| Democratic Republic of the Congo | Unitary | 94+95+96+97+98+99+00+01+02+03+04+05+06+07+08+09+10+11+12+13+14+15+16+17 | 36,027 | 1,087,527 |
| | Paris | 90+91+92+93 | 159,959 | |
| | Paris frozen | 81*+82+83+84+85+86+87+88+89 | 500,200 | |
| | Berne | 90+91+92+93 | 90,326 | |
| | Berne frozen | 81*+82+83+84+85+86+87+88+89 | 301,015 | |
| Denmark | | No arrears | | |
| Djibouti | Unitary | 12+13+14+15+16+17 | | 8,544 |
| Dominica | Unitary | 11+12+13+14+15+16+17 | | 19,943 |
| Dominican Republic | Unitary | 94+95+96+97+98+99+00+01+02+03+04+05+06+07+08+09+10+11+12+13+14+15+16+17 | 121,187 | 1,036,332 |
| | Paris | 72*+73+74+75+76+77+78+79+80+81+82+83+84+85+86+87+88+89+90+91+92+93 | 915,145 | |
| Ecuador | | No arrears | | |
| Egypt | | No arrears | | |
| El Salvador | | No arrears | | |
| Equatorial Guinea | Unitary | 12+13+14+15+16+17 | | 8,544 |
| Eritrea | | No arrears | | |
| Estonia | | No arrears | | |
| Eswatini | | No arrears | | |
| Ethiopia | | No arrears | | |
| Fiji | | No arrears | | |
| Finland | | No arrears | | |
| France | | No arrears | | |
| Gabon | Unitary | 17* | | 171 |
| Gambia | Unitary | 14+15+16+17 | 5,696 | 60,946 |
| | WIPO frozen | 83+84+85+86+87+88+89 | 55,250 | |
| Georgia | | No arrears | | |
| Germany | | No arrears | | |

| State | Unitary contribution/Union/WIPO** | No arrears/years of arrears | Total amount of arrears (in Swiss francs) | |
|----------------------------------|-----------------------------------|---|---|---------|
| | | | | |
| Ghana | | No arrears | | |
| Greece | | No arrears | | |
| Grenada | Unitary | 12+13+14+15+16+17 | | 17,094 |
| Guatemala | Unitary | 17* | | 123 |
| Guinea | Unitary | 94+95+96+97+98+99+00+01+02+03+04+05+06+07+08+09+10+11+12+13+14+15+16+17 | 36,027 | |
| | Paris | 90+91+92+93 | 13,276 | |
| | Paris frozen | 83+84+85+86+87+88+89 | 148,779 | |
| | Berne | 90+91+92+93 | 7,460 | |
| | Berne frozen | 83*+84+85+86+87+88+89 | 81,293 | 286,835 |
| Guinea-Bissau | Unitary | 94+95+96+97+98+99+00+01+02+03+04+05+06+07+08+09+10+11+12+13+14+15+16+17 | 36,027 | |
| | Paris | 90+91+92+93 | 13,276 | |
| | Paris frozen | 89 | 23,213 | |
| | Berne | 92+93 | 3,858 | 76,374 |
| Guyana | | No arrears | | |
| Haiti | | No arrears | | |
| Holy See | | No arrears | | |
| Honduras | Unitary | 15*+16+17 | | 6,029 |
| Hungary | | No arrears | | |
| Iceland | | No arrears | | |
| India | | No arrears | | |
| Indonesia | | No arrears | | |
| Iran (Islamic Republic of) | Unitary | 17* | | 1,232 |
| Iraq | Unitary | 17* | | 5,697 |
| Ireland | | No arrears | | |
| Israel | | No arrears | | |
| Italy | | No arrears | | |
| Jamaica | Unitary | 17* | | 1,573 |
| Japan | | No arrears | | |
| Jordan | | No arrears | | |
| Kazakhstan | | No arrears | | |
| Kenya | | No arrears | | |
| Kiribati | | No arrears | | |
| Kuwait | | No arrears | | |
| Kyrgyzstan | | No arrears | | |
| Lao People's Democratic Republic | | No arrears | | |
| Latvia | | No arrears | | |
| Lebanon | | No arrears | | |
| Lesotho | | No arrears | | |
| Liberia | | No arrears | | |
| Libya | Unitary | 13*+14+15+16+17 | | 52,580 |
| Liechtenstein | | No arrears | | |
| Lithuania | | No arrears | | |
| Luxembourg | | No arrears | | |
| Madagascar | | No arrears | | |
| Malawi | | No arrears | | |
| Malaysia | | No arrears | | |

| State | Unitary contribution/Union/WIPO** | No arrears/years of arrears | Total amount of arrears (in Swiss francs) | |
|----------------------------------|-----------------------------------|---|---|---------|
| Maldives | | No arrears | | |
| Mali | Paris frozen | 84+85+86+87+88+89 | 132,377 | 291,862 |
| | Berne frozen | 76*+77+78+79+80+81+82+83+84+85+86+87+88+89 | 159,485 | |
| Malta | | No arrears | | |
| Mauritania | Unitary | 94+95+96+97+98+99+00+01+02+03+04+05+06+07+08+09+10+11+12+13+14+15+16+17 | 36,027 | 425,442 |
| | Paris | 90*+91+92+93 | 12,217 | |
| | Paris frozen | 77*+78+79+80+81+82+83+84+85+86+87+88+89 | 219,120 | |
| | Berne | 90+91+92+93 | 7,460 | |
| | Berne frozen | 74+75+76+77+78+79+80+81+82+83+84+85+86+87+88+89 | 150,618 | |
| Mauritius | | No arrears | | |
| Mexico | | No arrears | | |
| Micronesia (Federated States of) | Unitary | 05*+06+07+08+09+10+11+12+13+14+15+16+17 | | 34,441 |
| Monaco | | No arrears | | |
| Mongolia | | No arrears | | |
| Montenegro | | No arrears | | |
| Morocco | | No arrears | | |
| Mozambique | | No arrears | | |
| Myanmar | | No arrears | | |
| Namibia | | No arrears | | |
| Nepal | | No arrears | | |
| Netherlands | | No arrears | | |
| New Zealand | | No arrears | | |
| Nicaragua | | No arrears | | |
| Niger | Unitary | 94+95+96+97+98+99+00+01+02+03+04+05+06+07+08+09+10+11+12+13+14+15+16+17 | 36,027 | 339,937 |
| | Paris | 91*+92+93 | 9,233 | |
| | Paris frozen | 81+82+83+84+85+86+87+88+89 | 179,097 | |
| | Berne | 91+92+93 | 5,665 | |
| | Berne frozen | 80*+81+82+83+84+85+86+87+88+89 | 109,915 | |
| Nigeria | Unitary | 16*+17 | | 16,301 |
| Niue | | No arrears | | |
| Norway | | No arrears | | |
| Oman | | No arrears | | |
| Pakistan | | No arrears | | |
| Panama | Unitary | 17* | | 4,267 |
| Papua New Guinea | Unitary | 17* | | 166 |
| Paraguay | | No arrears | | |
| Peru | | No arrears | | |
| Philippines | | No arrears | | |
| Poland | | No arrears | | |
| Portugal | | No arrears | | |
| Qatar | Unitary | 17 | | 11,395 |
| Republic of Korea | | No arrears | | |
| Republic of Moldova | | No arrears | | |

| State | Unitary contribution/Union/WIPO** | No arrears/years of arrears | Total amount of arrears (in Swiss francs) | |
|---|-----------------------------------|--|---|---------|
| Romania | | No arrears | | |
| Russian Federation | | No arrears | | |
| Rwanda | | No arrears | | |
| Saint Kitts and Nevis | | No arrears | | |
| Saint Lucia | | No arrears | | |
| Saint Vincent and the Grenadines | Unitary | 17 | | 2,849 |
| Samoa | | No arrears | | |
| San Marino | | No arrears | | |
| Sao Tome and Principe | | No arrears | | |
| Saudi Arabia | | No arrears | | |
| Senegal | | No arrears | | |
| Serbia | Paris | 93* | 79,996 | |
| | Berne | 91+92+93 | 135,984 | |
| | Nice | 93 | 6,447 | |
| | Locarno | 93 | 2,247 | 224,674 |
| Seychelles | | No arrears | | |
| Sierra Leone | | No arrears | | |
| Singapore | | No arrears | | |
| Slovakia | | No arrears | | |
| Slovenia | | No arrears | | |
| Somalia | Unitary | 94+95+96+97+98+99+00+01+02+03+04+05+06+07+08+09+10+11+12+13+14+15+ 16+17 | 36,027 | |
| | WIPO | 90+91+92+93 | 4,452 | |
| | WIPO frozen | 83+84+85+86+87+88+89 | 55,250 | 95,729 |
| South Africa | | No arrears | | |
| Spain | | No arrears | | |
| Sri Lanka | | No arrears | | |
| Sudan | | No arrears | | |
| Suriname | | No arrears | | |
| Sweden | | No arrears | | |
| Switzerland | | No arrears | | |
| Syrian Arab Republic | | No arrears | | |
| Tajikistan | | No arrears | | |
| Thailand | | No arrears | | |
| The former Yugoslav Republic of Macedonia | | No arrears | | |
| Togo | Unitary | 06*+07+08+09+10+11+12+13+14+15+16+17 | 16,504 | |
| | Paris frozen | 84+85+86+87+88+89 | 132,377 | |
| | Berne frozen | 83*+84+85+86+87+88+89 | 87,785 | 236,666 |
| Tonga | | No arrears | | |
| Trinidad and Tobago | | No arrears | | |
| Tunisia | Unitary | 17* | | 4,272 |
| Turkey | | No arrears | | |
| Turkmenistan | | No arrears | | |
| Tuvalu | | No arrears | | |
| Uganda | Unitary | 15+16+17 | 4,272 | |
| | Paris frozen | 83*+84+85+86+87+88+89 | 140,372 | 144,644 |
| Ukraine | | No arrears | | |
| United Arab Emirates | | No arrears | | |
| United Kingdom | | No arrears | | |
| United Republic of Tanzania | Unitary | 17 | | 1,424 |
| United States of America | Unitary | 17* | | 683,684 |

| State | Unitary contribution/Union/WIPO** | No arrears/years of arrears | Total amount of arrears (in Swiss francs) | |
|--|-----------------------------------|-----------------------------|---|-----------|
| Uruguay | | No arrears | | |
| Uzbekistan | | No arrears | | |
| Vanuatu | Unitary | 17 | | 1,424 |
| Venezuela (Bolivarian Republic of) | Unitary | 13*+14+15+16+17 | | 46,935 |
| Viet Nam | | No arrears | | |
| Yemen | Unitary | 15+16+17 | 5,696 | |
| | WIPO frozen | 87*+88+89 | 19,142 | 24,838 |
| Zambia | | No arrears | | |
| Zimbabwe | | No arrears | | |
| Total includes: | | | | |
| outstanding contributions | | | | 3,106,983 |
| arrears of contributions of least developed countries (LDCs) having a special (frozen) account | | | | 3,853,803 |
| | | | TOTAL | 6,960,786 |

* Partial payment

** The amounts of contributions were payable until 1993 in accordance with the Paris, Berne, IPC, Nice, Locarno and Vienna Unions, and from 1994 under the unitary contribution system. In accordance with the decisions taken by the Assemblies of the Paris and Berne Unions and the WIPO Conference at their 1991 sessions, the amounts of the arrears of contributions of any least developed country (LDC) relating to the years prior to 1990 are placed in a special account, the amount of which was frozen as of December 31, 1989. These amounts are referred to as "Paris frozen", "Berne frozen" and "WIPO frozen" respectively.

Total of outstanding contributions

(with the exception of arrears of contributions for the least developed countries (LDCs) having a special (frozen) account)

| | Amount of arrears (in Swiss francs) |
|----------------------|-------------------------------------|
| Paris Union | 1,242,930 |
| Berne Union | 265,673 |
| Nice Union | 6,447 |
| Locarno Union | 2,247 |
| WIPO Convention | 4,452 |
| Unitary contribution | 1,585,234 |
| Total | 3,106,983 |

Outstanding contributions of the least developed countries (LDCs) having a special (frozen) account

| | Amount of arrears (in Swiss francs) |
|--------------------------|-------------------------------------|
| Paris Union (frozen) | 2,429,477 |
| Berne Union (frozen) | 1,294,684 |
| WIPO Convention (frozen) | 129,642 |
| Total | 3,853,803 |

[Annex III follows]

Annex III Contributions received in advance as at December 31, 2017

| | In Swiss Francs |
|---|------------------------|
| <i>Contributions for 2018 already received by December 31, 2017</i> | |
| Afghanistan | 1,424 |
| Angola | 1,424 |
| Belarus | 11,254 |
| Bhutan | 1,424 |
| Bulgaria | 91,158 |
| Cameroon | 2,849 |
| Congo | 2,849 |
| Czech Republic | 136,737 |
| Estonia | 11,395 |
| Guyana | 726 |
| Jordan | 5,697 |
| Kazakstan | 11,395 |
| Kenya | 2,849 |
| Latvia | 11,395 |
| Liechtenstein | 1,500 |
| Madagascar | 1,424 |
| Maldives | 2,849 |
| Mexico | 30 |
| Mozambique | 1,424 |
| Netherlands | 683,685 |
| New Zealand | 136,737 |
| Niue | 1,424 |
| Portugal | 52,743 |
| St Kitts and Nevis | 2,849 |
| Singapore | 11,395 |
| Suriname | 2,849 |
| Switzerland | 683,685 |
| Tajikistan | 11,395 |
| Thailand | 11,395 |
| Uruguay | 5,697 |
| Total | 1,903,657 |
| <i>Contributions received for 2019 and thereafter</i> | |
| Afghanistan | 23,602 |
| Angola | 38,664 |
| Cameroon | 17,723 |
| Kenya | 5,698 |
| Liechtenstein | 56 |
| Niue | 1 |
| Suriname | 161,687 |
| Switzerland | 74,000 |
| Sub-total | 321,431 |
| TOTAL | 2,225,088 |

[Annex IV follows]

Annex IV Working Capital Funds as at December 31, 2017

| State | Union | Total amount invoiced (in Swiss francs) | Amount due, if applicable (in Swiss francs) |
|--------------------------|--------|--|--|
| Algeria | Paris | 22,533 | |
| | Nice | 1,412 | |
| | Madrid | 25,400 | |
| Argentina | Paris | 66,895 | |
| | Berne | 29,148 | |
| Australia | Paris | 112,661 | |
| | Berne | 43,722 | |
| | IPC | 43,463 | |
| | Nice | 7,058 | |
| | PCT | 91,000 | |
| Austria | Paris | 75,110 | |
| | Berne | 8,744 | |
| | IPC | 28,977 | |
| | Nice | 4,707 | |
| | PCT | 19,250 | |
| | Madrid | 84,800 | |
| Bahamas | Paris | 7,508 | |
| | Berne | 2,915 | |
| Barbados | Paris | 1,882 | |
| Belgium | Paris | 112,661 | |
| | Berne | 43,722 | |
| | IPC | 43,463 | |
| | Nice | 7,058 | |
| | PCT | 9,800 | |
| | Madrid | 127,200 | |
| | Hague | 28,261 | |
| Benin | Paris | 7,508 | |
| | Berne | 2,915 | |
| | Nice | 470 | |
| Brazil | Paris | 93,593 | |
| | Berne | 43,722 | |
| | IPC | 15,283 | |
| | PCT | 4,200 | |
| Bulgaria | Paris | 22,533 | |
| | Berne | 8,744 | |
| | PCT | 200 | |
| Burkina Faso | Paris | 7,508 | |
| | Berne | 2,915 | |
| Burundi | Paris | 7,508 | 4,832 |
| Cameroon | Paris | 7,508 | |
| | Berne | 8,744 | |
| Canada | Paris | 112,661 | |
| | Berne | 43,722 | |
| Central African Republic | Paris | 7,508 | 943 |
| | Berne | 2,915 | |
| Chad | Paris | 7,508 | 6,377 |
| | Berne | 2,915 | 1,980 |
| Chile | Berne | 8,744 | |
| China | Paris | 28,250 | |

| State | Union | Total amount invoiced (in Swiss francs) | Amount due, if applicable (in Swiss francs) |
|---------------------------------------|---------|--|--|
| Congo | Paris | 7,508 | |
| | Berne | 2,915 | |
| Costa Rica | Berne | 2,915 | |
| Côte d'Ivoire | Paris | 7,508 | |
| | Berne | 8,744 | |
| Cuba | Paris | 22,533 | |
| Cyprus | Paris | 16,831 | |
| | Berne | 8,744 | |
| Czech Republic | Paris | 50,073 | |
| | Berne | 19,432 | |
| | IPC | 19,318 | |
| | Nice | 3,138 | |
| | Locarno | 910 | |
| | Madrid | 56,533 | |
| Democratic People's Republic of Korea | Paris | 7,508 | |
| Democratic Republic of Congo | Paris | 22,533 | 14,057 |
| | Berne | 8,744 | 1,727 |
| Denmark | Paris | 75,110 | |
| | Berne | 29,148 | |
| | IPC | 28,977 | |
| | Nice | 4,707 | |
| | Locarno | 1,364 | |
| | PCT | 41,000 | |
| Dominican Republic | Paris | 22,533 | |
| Egypt | Paris | 22,533 | |
| | Berne | 2,915 | |
| | IPC | 6,701 | |
| | Madrid | 25,400 | |
| | Hague | 5,652 | |
| Fiji | Berne | 2,915 | |
| Finland | Paris | 75,110 | |
| | Berne | 29,148 | |
| | IPC | 28,977 | |
| | Nice | 4,707 | |
| | Locarno | 1,364 | |
| | PCT | 34,200 | |
| France | Paris | 187,765 | |
| | Berne | 72,871 | |
| | IPC | 72,435 | |
| | Nice | 11,764 | |
| | Locarno | 3,409 | |
| | PCT | 110,700 | |
| | Madrid | 211,800 | |
| | Hague | 47,102 | |
| Gabon | Paris | 7,508 | |
| | Berne | 2,915 | |

| State | Union | Total amount invoiced (in Swiss francs) | Amount due, if applicable (in Swiss francs) |
|----------------------------|---------|--|--|
| Germany | Paris | 300,426 | |
| | Berne | 102,019 | |
| | IPC | 105,871 | |
| | Nice | 18,822 | |
| | Locarno | 2,045 | |
| | PCT | 222,900 | |
| | Madrid | 339,000 | |
| | Hague | 75,363 | |
| Ghana | Paris | 7,508 | |
| Greece | Paris | 37,556 | |
| | Berne | 8,744 | |
| Guinea | Paris | 7,508 | 7,508 |
| | Berne | 2,915 | 2,915 |
| Haiti | Paris | 14,903 | |
| Holy See | Paris | 7,508 | |
| | Berne | 2,915 | |
| | Hague | 1,884 | |
| Hungary | Paris | 37,556 | |
| | Berne | 8,744 | |
| | Nice | 2,354 | |
| | Locarno | 681 | |
| | PCT | 22,150 | |
| | Madrid | 42,200 | |
| Iceland | Paris | 16,831 | |
| | Berne | 8,744 | |
| India | Berne | 29,148 | |
| Indonesia | Paris | 22,533 | |
| | Hague | 5,652 | |
| Iran (Islamic Republic of) | Paris | 22,533 | |
| Iraq | Paris | 22,533 | |
| Ireland | Paris | 75,110 | |
| | Berne | 29,148 | |
| | IPC | 28,977 | |
| | Nice | 4,707 | |
| | Locarno | 1,364 | |
| Israel | Paris | 22,533 | |
| | Berne | 8,744 | |
| | IPC | 8,691 | |
| | Nice | 1,412 | |
| Italy | Paris | 112,661 | |
| | Berne | 43,722 | |
| | IPC | 43,463 | |
| | Nice | 7,058 | |
| | Locarno | 3,409 | |
| | PCT | 16,500 | |
| | Madrid | 127,200 | |
| Japan | Paris | 187,765 | |
| | Berne | 58,296 | |
| | IPC | 72,435 | |
| | PCT | 194,600 | |

| State | Union | Total amount invoiced (in Swiss francs) | Amount due, if applicable (in Swiss francs) |
|---------------|--------|--|--|
| Jordan | Paris | 7,508 | |
| Kenya | Paris | 22,533 | |
| Lebanon | Paris | 20,646 | |
| | Berne | 8,744 | |
| | Nice | 1,412 | |
| Lybia | Paris | 22,533 | |
| | Berne | 8,744 | |
| Liechtenstein | Paris | 7,508 | |
| | Berne | 2,915 | |
| | Nice | 470 | |
| | PCT | 1,500 | |
| | Madrid | 8,400 | |
| | Hague | 1,884 | |
| Luxembourg | Paris | 7,508 | |
| | Berne | 2,915 | |
| | IPC | 2,895 | |
| | Nice | 470 | |
| | PCT | 650 | |
| | Madrid | 8,400 | |
| | Hague | 1,884 | |
| Madagascar | Paris | 7,508 | |
| | Berne | 8,744 | |
| Malaw i | Paris | 7,508 | |
| Mali | Paris | 3,812 | |
| | Berne | 2,915 | |
| Malta | Paris | 7,508 | |
| | Berne | 2,915 | |
| Mauritania | Paris | 7,508 | |
| | Berne | 2,915 | |
| | PCT | 50 | |
| Mauritius | Paris | 7,508 | |
| Mexico | Paris | 75,110 | |
| | Berne | 29,148 | |
| Monaco | Paris | 7,508 | |
| | Berne | 2,915 | |
| | IPC | 2,895 | |
| | Nice | 470 | |
| | PCT | 200 | |
| | Madrid | 8,400 | |
| | Hague | 1,884 | |
| Mongolia | Paris | 1,882 | |

| State | Union | Total amount invoiced (in Swiss francs) | Amount due, if applicable (in Swiss francs) |
|--------------------|---------|--|--|
| Morocco | Paris | 22,533 | |
| | Berne | 8,744 | |
| | Nice | 1,412 | |
| | Madrid | 25,400 | |
| | Hague | 5,652 | |
| Netherlands | Paris | 112,661 | |
| | Berne | 43,722 | |
| | IPC | 43,463 | |
| | Nice | 7,058 | |
| | Locarno | 2,903 | |
| | PCT | 20,350 | |
| | Madrid | 127,200 | |
| | Hague | 28,261 | |
| New Zealand | Paris | 37,556 | |
| | Berne | 14,574 | |
| Niger | Paris | 7,508 | |
| | Berne | 2,915 | |
| Nigeria | Paris | 22,533 | |
| Norway | Paris | 75,110 | |
| | Berne | 29,148 | |
| | IPC | 28,977 | |
| | Nice | 4,707 | |
| | Locarno | 1,364 | |
| | PCT | 21,750 | |
| Pakistan | Berne | 8,744 | |
| Philippines | Paris | 22,533 | |
| | Berne | 8,744 | |
| Poland | Paris | 37,556 | |
| | Berne | 8,744 | |
| Portugal | Paris | 75,110 | |
| | Berne | 14,574 | |
| | IPC | 28,977 | |
| | Madrid | 84,800 | |
| | Nice | 4,707 | |
| Republic of Korea | Paris | 22,533 | |
| | PCT | 3,700 | |
| Romania | Paris | 33,788 | |
| | Berne | 8,744 | |
| | PCT | 550 | |
| | Madrid | 84,800 | |
| Russian Federation | Paris | 187,765 | |
| | IPC | 72,435 | |
| | Nice | 11,764 | |
| | Locarno | 3,409 | |
| | PCT | 24,750 | |
| | Madrid | 211,800 | |
| Rwanda | Paris | 2,849 | |
| San Marino | Paris | 22,533 | |
| | Madrid | 25,400 | |
| Senegal | Paris | 7,508 | |
| | Berne | 8,744 | |
| Serbia | Paris | 29,927 | |
| | Berne | 14,574 | |
| | Nice | 2,354 | |
| | Locarno | 1,364 | |
| | Madrid | 84,800 | |

| State | Union | Total amount invoiced (in Swiss francs) | Amount due, if applicable (in Swiss francs) |
|----------------------|---------|--|--|
| Slovakia | Paris | 25,037 | |
| | Berne | 9,716 | |
| | IPC | 9,659 | |
| | Nice | 1,569 | |
| | Locarno | 454 | |
| | Madrid | 28,267 | |
| South Africa | Paris | 75,110 | |
| | Berne | 29,148 | |
| Spain | Paris | 75,110 | |
| | Berne | 58,296 | |
| | IPC | 28,977 | |
| | Nice | 4,707 | |
| | Locarno | 1,364 | |
| | Madrid | 84,800 | |
| | Hague | 18,840 | |
| Sri Lanka | Paris | 7,508 | |
| | Berne | 2,915 | |
| | PCT | 300 | |
| Sudan | Paris | 2,849 | |
| Suriname | Paris | 7,508 | |
| | Berne | 2,915 | |
| | IPC | 2,895 | |
| | Nice | 470 | |
| | Hague | 1,884 | |
| Sweden | Paris | 112,661 | |
| | Berne | 43,722 | |
| | IPC | 43,463 | |
| | Nice | 7,058 | |
| | Locarno | 2,045 | |
| | PCT | 162,800 | |
| Switzerland | Paris | 112,661 | |
| | Berne | 43,722 | |
| | IPC | 43,463 | |
| | Nice | 7,058 | |
| | Locarno | 2,045 | |
| | PCT | 74,000 | |
| | Madrid | 127,200 | |
| | Hague | 28,261 | |
| Syrian Arab Republic | Paris | 22,533 | |

| State | Union | Total amount invoiced (in Swiss francs) | Amount due, if applicable (in Swiss francs) |
|------------------------------------|--------|--|--|
| Thailand | Berne | 2,915 | |
| Togo | Paris | 7,508 | |
| | Berne | 2,915 | |
| Trinidad and Tobago | Paris | 22,533 | |
| Tunisia | Paris | 22,533 | |
| | Berne | 8,744 | |
| | Nice | 1,412 | |
| | Madrid | 25,400 | |
| | Hague | 5,652 | |
| Turkey | Paris | 22,533 | |
| | Berne | 8,744 | |
| Uganda | Paris | 7,508 | |
| United Kingdom | Paris | 187,765 | |
| | Berne | 72,871 | |
| | IPC | 72,435 | |
| | Nice | 11,764 | |
| | PCT | 168,000 | |
| United Republic of Tanzania | Paris | 14,903 | |
| United States of America | Paris | 187,765 | |
| | IPC | 72,435 | |
| | Nice | 11,764 | |
| | PCT | 754,900 | |
| Uruguay | Paris | 7,508 | |
| | Berne | 2,915 | |
| Venezuela (Bolivarian Republic of) | Berne | 14,574 | |
| Vietnam | Paris | 7,508 | |
| | Madrid | 25,400 | |
| | Hague | 1,884 | |
| Zambia | Paris | 7,508 | |
| Zimbabwe | Paris | 7,508 | |
| | Berne | 2,915 | |
| Total | | 10,749,494 | 40,339 |

| Union | Amount (in Swiss francs) | Invoiced* as at December 31, 2017 | Reference |
|----------------------|--------------------------------|---|----------------------------|
| Paris ¹ | - | 2,000,000.00 | AB/VII/23, par.301 and 302 |
| | 1,592,894.11 | 2,000,000.00 | P/A/VIII/3, par.11(i) |
| Berne | 1,300,000.00 | 1,300,000.00 | AB/VII/23, par.301 and 302 |
| IPC | 1,000,000.00 | 1,000,000.00 | AB/XVI/23, par.178 |
| Nice | 160,000.00 | 160,000.00 | AB/VII/23, par.301 and 302 |
| Locarno ² | 29,494.00 | 30,000.00 | AB/IV/35, par.152 |
| PCT ³ | | 2,000,000.00 | PCT/A/X/3, par.13(i) |
| Madrid | 2,000,000.00 | 2,000,000.00 | AB/X/32, par.39.xxi. |
| Hague | 260,000.00 | 260,000.00 | AB/VII/23, par.301 and 302 |
| Total | 6,342,388.11 | | |

* Historical amount

Total of outstanding Working Capital Funds

| Union | Amount (in Swiss francs) |
|-------------|-----------------------------|
| Paris Union | 33,717 |
| Berne Union | 6,622 |
| Total | 40,339 |

1 The Paris Union Working Capital Fund was set up in 1978 and fixed at 2 000 000 francs (document AB/VII/23, paragraphs 301 and 302). Since this Union's assembly had decided to use the Working Capital Fund to cover the exceptional expenses of the Diplomatic Conference for the Revision of the Paris Convention (the 1980, 1981, 1982 and 1984 sessions and the preparatory and consultative meetings from 1984 to 1987), it also decided, at its 1983 session, to reconstitute the Working Capital Fund up to an amount of 2 000 000 francs (document P/A/VIII/3, paragraph 11.i). As a result, the Paris Union Working Capital Fund amounted, as at December 31, 2017, to 1 592 894.11 francs.

2 The Locarno Union Working Capital Fund was set up in 1973 and fixed at 30 000 francs (document AB/IV/35, paragraph 152). Following the accession of the Netherlands and the withdrawal of the United States of America, the Locarno Union Working Capital Fund amounted, as at December 31, 2017, to 29 494 francs.

3 The PCT Union Working Capital Fund was set up in 1983 and fixed at 2 000 000 francs (document PCT/A/X/3, paragraph 13(i)). Following the decision taken by the Assemblies of the Member States of WIPO and of the Unions administered by it, each as far as it is concerned, at its fifty-fifth session held in Geneva from October 5 to 14, 2015 (documents WO/PBC/23/8, A/55/4 and A/55/INF/11 (item 11)), the Member States of the said Union benefited from the reimbursement of their share in the Working Capital Fund (WCF) of the PCT Union by having this deducted from the assessed contribution due for the year 2016.

[End of Annex IV and of document]