



## **Payment of Assessed Contributions and measures to reduce Parties in arrears**

### **Report by the Convention Secretariat**

#### **Purpose of the document**

This report provides information to the Meeting of the Parties (MOP) to the Protocol to Eliminate Illicit Trade in Tobacco Products on the progress made in the payment of Assessed Contributions and the current status of Parties in arrears.

#### **Action by the Meeting of the Parties**

The MOP is invited to note the present report and consider adopting the annexed draft decision, as recommended by the Bureau.

Contribution to the Sustainable Development Goals (SDGs): All SDGs; in particular SDG 3 and Target 3.a, as well as SDG 16.

Link to Workplan and Budget item: 5.2.1.

Additional financial implications if not included in the Workplan and Budget: None.

Related document(s): None.

## Background

1. In decision FCTC/MOP3(9), the Meeting of the Parties (MOP) to the Protocol to Eliminate Illicit Trade in Tobacco Products requested the Convention Secretariat to report at each session of the MOP on the status of the payment of Assessed Contributions (AC) and to the Fourth session of the MOP on actions in accordance with the measures adopted in paragraphs 2 and 3 of that decision.
2. It is recalled that in decision FCTC/MOP1(18), the MOP decided to adopt the process and methodology established in operative paragraph 3 of decision FCTC/COP7(23). In decision FCTC/COP7(23), the Conference of the Parties (COP) to the WHO Framework Convention on Tobacco Control (WHO FCTC) established a process and methodology in respect of any Party that is in arrears in payment of its AC in an amount that equals or exceeds the amount of the contributions due from it for the preceding two full calendar years at the time of the opening of the COP in any future year.
3. In decision FCTC/MOP2(12), the MOP decided that the AC shall be divided into two equal annual instalments. In the first year of the biennium, the Bureau of the MOP, in consultation with the Convention Secretariat, will adjust the scale of assessments to be applied to the second year of the biennium, taking into consideration the full membership of the Protocol as of 1 October of the first year of the biennium, in line with decision FCTC/MOP1(18).
4. The present report outlines the actions taken by the Convention Secretariat in line with the MOP decisions and the status of payment of AC.

## Action taken by the Convention Secretariat

5. The Convention Secretariat communicated to all Parties decision FCTC/MOP3(9), as a standalone document and as part of the final report of the Third session of the MOP (MOP3), and published it on the WHO FCTC website.
6. The Convention Secretariat sent a note verbale (CS/NV/23/32) on 14 December 2023, communicating the scale of assessment for the financial period 2024–2025 and the AC invoices for the financial year 2024, in accordance with decision FCTC/MOP3(3), and reminded Parties about the importance of prompt payment of AC.
7. In compliance with decision FCTC/MOP2(12), the Convention Secretariat sent another note verbale (CS/NV/24/12) on 29 November 2024 communicating the AC invoices for the financial year 2025. No adjustment was made to the scale of assessment by the Bureau, as there were no differences in the full membership of the Protocol as of 1 October 2024.
8. Further, the Convention Secretariat sent a note verbale (CS/NV/24/17) to all Parties in arrears of their payment of AC to the WHO FCTC and to the Protocol, and another note verbale (CS/NV/24/16) to all Parties in arrears of their payment of AC to the Protocol only, in accordance with decision FCTC/MOP1(18), which adopted the process and methodology established in operative paragraph 3 of decision FCTC/COP7(23), requesting them to make the payment or submit a plan to clear their arrears by 31 March 2025.
9. In addition, the Convention Secretariat discussed the collection of AC whenever it interacted with government officials of the Parties in arrears, and engaged with World Health Organization (WHO) regional and country offices to request their support in the collection of AC.

- 
10. The Head of the Convention Secretariat reminded Parties at every opportunity about their commitments in respect of the payment of AC, and had bilateral discussions with some of the concerned Parties, requesting them to settle their arrears.
  11. In response to the actions taken by the Convention Secretariat, some Parties have paid their AC and cleared their arrears. No Party has submitted a plan of payment to clear its arrears.
  12. The Convention Secretariat will continue to exert all possible effort to follow up on the payment of AC by all Parties.

## Status of payment of AC (expressed in US\$)

13. The status of payment of AC, rounded up to the nearest US dollar, as of 30 April 2025 is presented in the following table.

	Party	2018–2019		2020–2021		2022–2023		2024–2025		Total outstanding AC
		Approved AC <sup>a</sup>	Outstanding balance	Approved AC <sup>b</sup>	Outstanding balance	Approved AC <sup>c</sup>	Outstanding balance	Approved AC <sup>d</sup>	Outstanding balance	
1	Austria	70 439	0	110 629	0	103 391	0	106 351	53 230	53 230
2	Belgium	–	–	134 176	0	125 398	0	129 704	67 208	67 208
3	Benin	293	0	490	0	458	0	783	0	0
4	Brazil	373 978	0	481 765	0	450 248	0	315 308	157 654	157 654
5	Burkina Faso	391	0	490	19	458	458	627	627	1 104
6	Cabo Verde	–	–	78	0	153	0	157	0	0
7	Chad	489	489	654	654	611	611	470	470	2 224
8	Comoros	98	0	163	0	153	0	157	0	0
9	Congo	587	587	980	980	917	917	783	783	3 267
10	Costa Rica	4 597	0	10 131	0	9 469	0	10 807	0	0
11	Côte d'Ivoire	880	0	2 124	0	1 985	0	3 446	0	0
12	Croatia	–	–	12 583	0	11 760	0	14 253	0	0
13	Cyprus	4 206	0	5 883	0	5 499	0	5 639	2 820	2 820
14	Czechia	–	–	24 189	0	47 496	0	53 254	26 667	26 667
15	Ecuador	6 554	0	13 073	0	12 218	0	12 060	12 060	12 060
16	Egypt	–	–	–	–	28 406	6 635	21 771	21 771	28 406
17	Eswatini	196	0	327	0	306	0	313	157	157
18	European Union	71 606	0	124 993	0	124 993	0	124 993	62 496	62 496
19	Fiji	–	–	490	0	458	0	627	25	25
20	France	475 317	475 317	723 465	723 465	676 135	676 135	676 368	676 368	2 551 285
21	Gabon	1 663	0	2 451	0	2 291	0	2 036	2 036	2 036
22	Gambia	98	0	163	0	153	0	157	157	157
23	Germany	624 979	0	995 232	0	930 122	0	957 218	0	0
24	Ghana	–	–	–	–	2 291	0	3 759	191	191
25	Greece	–	–	–	–	55 896	0	50 904	0	0
26	Guinea	196	196	490	490	458	458	470	470	1 614
27	Hungary	–	–	16 023	0	31 460	0	35 711	0	0
28	India	72 092	0	136 300	0	127 384	0	163 536	81 768	81 768
29	Iran (Islamic Republic of)	46 072	46 072	65 037	65 037	60 782	60 782	58 109	58 109	230 000
30	Iraq	12 619	12 619	21 080	21 080	19 701	19 701	20 048	20 048	73 448
31	Kenya	–	–	1 867	0	3 666	0	4 699	2 350	2 350
32	Kuwait	–	–	41 179	41 179	38 485	38 485	36 651	36 651	116 315
33	Latvia	4 891	0	7 680	1 162	7 178	7 178	7 831	7 831	16 171
34	Lithuania	7 043	0	11 602	0	10 843	0	12 060	0	0
35	Luxembourg	–	–	5 211	0	10 233	5 005	10 651	10 651	15 656
36	Madagascar	293	293	654	654	611	611	627	627	2 185
37	Mali	293	293	654	654	611	611	783	783	2 341
38	Malta	1 565	0	2 778	0	2 596	0	2 976	0	0
39	Mauritius	1 174	0	1 798	0	1 681	0	2 976	1 488	1 488

	Party	2018–2019		2020–2021		2022–2023		2024–2025		Total outstanding AC
		Approved AC <sup>a</sup>	Outstanding balance	Approved AC <sup>b</sup>	Outstanding balance	Approved AC <sup>c</sup>	Outstanding balance	Approved AC <sup>d</sup>	Outstanding balance	
40	Mongolia	489	0	817	0	764	764	627	627	1 391
41	Montenegro	391	0	654	0	611	0	627	627	627
42	Netherlands (Kingdom of the)	–	–	105 477	0	207 103	0	215 693	0	0
43	Nicaragua	391	0	817	0	764	0	783	392	392
44	Niger	196	196	327	327	306	306	470	470	1 299
45	Nigeria	–	–	40 852	0	38 181	0	28 506	14 253	14 253
46	Norway	83 057	0	123 211	0	115 151	0	106 351	0	0
47	Pakistan	9 097	0	18 792	477	17 563	17 563	17 856	17 856	35 896
48	Panama	3 326	0	7 353	0	6 873	0	14 097	0	0
49	Paraguay	–	–	–	–	1 984	0	4 072	2 088	2 088
50	Poland	–	–	–	–	–	–	131 114	131 114	131 114
51	Portugal	38 345	0	57 193	0	53 452	0	55 290	41 531	41 531
52	Qatar	26 313	0	46 082	0	43 067	0	42 133	40	40
53	Republic of Moldova	–	–	–	–	382	0	783	0	0
54	Rwanda	–	–	–	–	–	–	470	470	470
55	Samoa	98	0	163	0	153	0	157	0	0
56	Saudi Arabia	112 109	0	191 533	162 692	179 002	179 002	185 463	185 463	527 157
57	Senegal	489	0	1 144	0	1 068	61	1 096	1 096	1 157
58	Serbia	3 130	0	4 575	0	4 276	1 757	5 012	5 012	6 769
59	Seychelles	–	–	156	0	306	0	313	313	313
60	Slovakia	15 651	0	25 002	0	23 366	0	24 277	0	0
61	Spain	238 979	0	350 694	0	327 751	0	334 260	0	0
62	Sri Lanka	3 032	3 032	7 190	7 190	6 720	6 720	7 048	7 048	23 990
63	Sweden	–	–	70 476	0	138 380	0	136 439	0	0
64	Togo	98	0	327	0	306	0	313	99	99
65	Türkiye	99 588	0	224 051	0	209 394	0	132 366	132 366	132 366
66	Turkmenistan	2 543	2 543	5 393	5 393	5 040	5 040	5 325	5 325	18 301
67	United Kingdom of Great Britain and Northern Ireland	436 581	0	746 342	0	697 515	0	685 295	342 647	342 647
68	Uruguay	7 728	0	14 216	0	13 287	0	14 410	14 410	14 410
	Total	2 864 240	541 637	4 999 719	1 031 453	4 999 719	1 028 800	4 999 719	2 208 743	4 810 633

<sup>a</sup> In accordance with the scale of assessment adopted at the First session of the MOP (decision FCTC/MOP1(16)).

<sup>b</sup> In accordance with the scale of assessment adopted at the First session of the MOP (decision FCTC/MOP1(17)).

<sup>c</sup> In accordance with the scale of assessment adopted at the Second session of the MOP (decision FCTC/MOP2(13)).

<sup>d</sup> In accordance with the scale of assessment adopted at the Third session of the MOP (decision FCTC/MOP3(13)).

## Current status of arrears (expressed in US\$)

14. In accordance with decisions FCTC/COP7(23) and FCTC/MOP1(18), it is reported that 17 Parties were in arrears as of 30 April 2025. The following table provides the figures for each Party in respect of the amount accrued through each scale of assessment for the indicated biennia, including the total amount as of 30 April 2025, rounded up to the nearest US dollar (US\$ 2 588 432). The following table also provides the combined outstanding total of the Parties through each scale of assessment for the indicated biennia.

	Party	2018–2019		2020–2021		2022–2023		Total outstanding AC
		Approved AC <sup>a</sup>	Outstanding balance	Approved AC <sup>b</sup>	Outstanding balance	Approved AC <sup>c</sup>	Outstanding balance	
1	Burkina Faso	391	0	490	19	458	458	477
2	Chad	489	489	654	654	611	611	1 754
3	Congo	587	587	980	980	917	917	2 484
4	France	475 317	475 317	723 465	723 465	676 135	676 135	1 874 917
5	Guinea	196	196	490	490	458	458	1 144
6	Iran (Islamic Republic of)	46 072	46 072	65 037	65 037	60 782	60 782	171 891
7	Iraq	12 619	12 619	21 080	21 080	19 701	19 701	53 400
8	Kuwait	–	–	41 179	41 179	38 485	38 485	79 664
9	Latvia	4 891	0	7 680	1 162	7 178	7 178	8 340
10	Madagascar	293	293	654	654	611	611	1 558
11	Mali	293	293	654	654	611	611	1 558
12	Mongolia	489	0	817	0	764	764	764
13	Niger	196	196	327	327	306	306	829
14	Pakistan	9 097	0	18 792	477	17 563	17 563	18 040
15	Saudi Arabia	112 109	0	191 533	162 692	179 002	179 002	341 694
16	Sri Lanka	3 032	3 032	7 190	7 190	6 720	6 720	16 942
17	Turkmenistan	2 543	2 543	5 393	5 393	5 040	5 040	12 976
	Total	668 614	541 637	1 086 415	1 031 453	1 015 342	1 015 342	2 588 432

<sup>a</sup> In accordance with the scale of assessment adopted at the First session of the MOP (decision FCTC/MOP1(16)).

<sup>b</sup> In accordance with the scale of assessment adopted at the First session of the MOP (decision FCTC/MOP1(17)).

<sup>c</sup> In accordance with the scale of assessment adopted at the Second session of the MOP (decision FCTC/MOP2(13)).

15. When compared with the status contained in report FCTC/MOP/3/10/Rev.1 prepared by the Convention Secretariat for MOP3, the status of arrears as of 30 April 2025 shows that nine Parties have settled their arrears, and 14 Parties have not paid their arrears. In addition, three Parties that were not in arrears as outlined in the report for MOP2 are included in the above table since these Parties have not yet completed the payment of their AC for 2021–2022 and have not yet paid their AC for the 2022–2023 financial period.

16. In light of the above, the Bureau recommends that measures be applied to incentivize Parties that have failed to meet their financial obligations to comply without delay with their treaty obligations, thereby holding Parties accountable for their commitments, improving compliance and strengthening commitment to the Convention.

## Action by the Meeting of the Parties

17. The MOP is invited to note the present report and consider adopting the annexed draft decision, as recommended by the Bureau.

## **Annex**

### **Draft decision: Assessed Contributions**

The Meeting of the Parties (MOP),

Reaffirming decisions FCTC/COP7(23), FCTC/MOP2(12) and FCTC/MOP1(18), recalling decision FCTC/MOP3(9) and noting the report by the Convention Secretariat contained in document FCTC/MOP/4/13;

Reiterating the process and methodology established in decision FCTC/COP7(23), adopted in decision FCTC/MOP1(18);

Noting with concern that 17 Parties to the Protocol to Eliminate Illicit Trade in Tobacco Products were in arrears as of 30 April 2025, including some Parties registering arrears for one biennium or more;

Welcoming with appreciation the overall spirit of commitment by Parties to meet their financial obligations to support the implementation of the Protocol;

Emphasizing that Assessed Contributions are the mandatory financial contribution of each Party to the Protocol in accordance with the agreed scale of assessment;

Noting the Convention Secretariat's notes verbales CS/NV/24/16 and CS/NV/24/17 through which, in accordance with decision FCTC/COP7(23), Parties in arrears of payment of Assessed Contributions were invited to pay their Assessed Contributions or to submit their plan for making payments to clear their arrears,

1. URGES the Parties to pay their Assessed Contributions in accordance with decision FCTC/MOP2(12), in order to ensure adequate resources to implement the Workplan and Budget adopted by the MOP;
2. DECIDES, in accordance with decisions FCTC/COP7(23) and FCTC/MOP1(18), and following the recommendation of the Bureau of the MOP, to apply the following measures, with immediate effect to the Parties in arrears that have failed to submit, within the deadline established by the Head of the Convention Secretariat and communicated to the relevant Parties, their plan for making payments to clear their arrears:
  - (a) the Party shall not be eligible to become or nominate a member of the Bureau of the MOP; and
  - (b) the Party shall not be eligible to chair any subsidiary body or working group;
3. DECIDES, in accordance with decision FCTC/COP7(23), to apply paragraph 3(d) of the said decision, with effect at the close of the Fourth session of the MOP, to those Parties that are in the situation described in the aforementioned paragraph;
4. DECIDES, in accordance with decision FCTC/COP7(23), that the measures imposed under paragraphs 2 and 3 shall immediately lapse for any Party once that Party pays its arrears in full;

5. REQUESTS the Convention Secretariat:

- (a) to communicate this decision to all Parties in arrears in the payment of their Assessed Contributions, as shown in the table of document FCTC/MOP/4/13;
- (b) to report at each MOP session the status of Assessed Contributions and to the Fifth session of the MOP on actions in accordance with the measures adopted in paragraphs 2 and 3 above;
- (c) to continue to actively engage Parties in finding ways to make payments, including providing individual invoices and receipts for each Party, as well as clear payment information on the WHO FCTC website, and in enhancing coordination with regional and country offices of the World Health Organization, as well as assisting in the formulation of plans of payment.

(XXX plenary meeting, XX November 2025)

---