



## **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 Conference of the Parties (COP) to the WHO Framework Convention on Tobacco Control (WHO FCTC) on the progress made in the payment of Assessed Contributions and the current status of Parties in arrears.

#### **Action by the Conference of the Parties**

The COP 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.

Link to Workplan and Budget item: 4.1.3.

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

Related document(s): None.

## Background

1. In decision FCTC/COP10(17), reaffirming decision FCTC/COP7(23), the Conference of the Parties (COP) to the WHO Framework Convention on Tobacco Control (WHO FCTC) requested the Convention Secretariat to report to each session of the COP on the status of the payment of Assessed Contributions (AC), and to the Eleventh session of the COP on actions in accordance with the measures adopted in paragraphs 2 and 3 of decision FCTC/COP10(17).
2. It is recalled that in decision FCTC/COP7(23), the COP 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. The present report outlines the actions taken by the Convention Secretariat in line with the COP decisions and the status of payment of AC.

## Action taken by the Convention Secretariat

4. The Convention Secretariat communicated to all Parties decision FCTC/COP10(17), as a standalone document and as part of the final report of the Tenth session of the COP (COP10), and published it on the WHO FCTC website.
5. The Convention Secretariat sent a note verbale (CS/NV/23/25) on 14 December 2023, communicating the scale of assessment for the financial period 2024–2025, in accordance with decision FCTC/COP10(3), and reminded Parties about the importance of prompt payment of AC.
6. 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 to Eliminate Illicit Trade in Tobacco Products, and another note verbale (CS/NV/24/18) to all Parties in arrears of their payment of AC to the WHO FCTC only, requesting them to make the payment or to submit a plan to clear their arrears by 31 March 2025, in accordance with decision FCTC/COP7(23).
7. 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.
8. 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.
9. 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.
10. 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\$)

11. The status of payment of AC (referred to as Voluntary Assessed Contributions (VAC) until the Seventh session of the COP), rounded up to the nearest US\$ dollar, as of 30 April 2025 is presented in the following table.

	Party	2006–2013		2014–2015		2016–2017		2018–2019		2020–2021		2022–2023		2024–2025		Total outstanding AC (VAC) as of 30 April 2025
		Approved AC (VAC) <sup>a</sup>	Outstanding balance	Approved AC (VAC) <sup>b</sup>	Outstanding balance	Approved AC (VAC) <sup>c</sup>	Outstanding balance	Approved AC (VAC) <sup>d</sup>	Outstanding balance	Approved AC <sup>e</sup>	Outstanding balance	Approved AC <sup>f</sup>	Outstanding balance	Approved AC <sup>g</sup>	Outstanding balance	
1	Afghanistan	465	0	580	0	580	580	679	679	799	799	799	799	683	683	3 540
2	Albania	3 132	0	1 160	0	1 160	0	905	0	913	0	913	913	911	911	1 824
3	Algeria	61 022	0	15 895	0	15 889	0	18 217	0	15 752	0	15 752	15 752	12 412	12 412	28 164
4	Andorra	–	–	–	–	–	–	–	–	571	0	571	0	569	0	0
5	Angola	1 962	0	1 160	0	1 160	0	1 132	0	1 142	0	1 142	34	1 139	1 139	1 173
6	Antigua and Barbuda	1 052	232	232	232	232	232	226	226	228	228	228	228	228	228	1 606
7	Armenia	1 283	0	813	0	812	0	679	0	799	0	799	0	797	0	0
8	Australia	827 198	0	240 646	0	240 551	0	264 435	0	252 275	0	252 274	0	240 398	0	0
9	Austria	406 541	0	92 600	0	92 562	0	81 477	0	77 277	0	77 277	0	77 320	99	99
10	Azerbaijan	3 497	0	4 641	0	4 639	0	6 789	0	5 593	0	5 593	4 646	3 416	3 416	8 062
11	Bahamas	3 905	0	1 972	0	1 972	0	1 584	0	2 055	0	2 055	1 978	2 164	2 164	4 142
12	Bahrain	15 614	0	4 525	0	4 523	0	4 978	0	5 707	0	5 707	0	6 149	6 149	6 149
13	Bangladesh	4 669	0	1 160	0	1 160	0	1 132	1 132	1 142	1 142	1 142	1 142	1 139	1 139	4 555
14	Barbados	4 211	0	928	0	928	0	792	0	799	0	799	0	911	0	0
15	Belarus	11 647	0	6 498	0	6 494	0	6 336	0	5 593	0	5 593	2 797	4 669	4 669	7 466
16	Belgium	507 355	0	115 805	0	115 758	0	100 146	0	93 726	0	93 725	0	94 298	0	0
17	Belize	466	0	116	116	116	116	113	113	114	114	114	114	114	114	687
18	Benin	822	0	348	0	348	0	339	0	342	0	342	0	569	0	0
19	Bhutan	466	0	116	0	116	0	113	0	114	0	114	0	114	114	114
20	Bolivia (Plurinational State of)	3 290	0	1 044	0	1 044	0	1 358	0	1 826	0	1 826	29	2 164	2 164	2 193
21	Bosnia and Herzegovina	2 307	0	1 972	0	1 972	0	1 471	0	1 370	0	1 370	0	1 366	0	0
22	Botswana	6 753	0	1 973	0	1 972	0	1 584	0	1 598	0	1 598	1 598	1 708	1 708	3 306
23	Brazil	574 723	0	340 438	0	340 304	0	432 582	0	336 526	0	336 525	0	229 238	0	0

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24	Brunei Darussalam	13 365	0	3 017	0	3 015	0	3 281	0	2 854	0	2 854	0	2 391	0	0
25	Bulgaria	11 058	0	5 453	0	5 451	0	5 092	0	5 251	0	5 251	0	6 377	0	0
26	Burkina Faso	1 045	0	348	0	348	0	453	0	342	0	342	0	455	432	432
27	Burundi	466	0	116	0	116	0	113	0	114	0	114	114	114	114	228
28	Cabo Verde	466	0	116	0	116	0	113	0	114	0	114	0	114	0	0
29	Cambodia	822	0	464	0	464	0	453	0	685	0	685	685	797	797	1 482
30	Cameroon	4 226	185	1 392	1 392	1 392	1 392	1 132	1 132	1 484	1 484	1 484	1 484	1 480	1 480	8 549
31	Canada	1 396 479	0	346 239	0	346 103	0	330 512	0	312 099	0	312 098	0	299 282	0	0
32	Central African Republic	466	466	116	116	116	116	113	113	114	114	114	114	114	114	1 153
33	Chad	581	0	232	0	232	0	566	0	457	457	457	457	342	342	1 256
34	Chile	91 581	0	38 752	0	38 737	0	45 145	0	46 458	0	46 457	0	47 827	47 827	47 827
35	China	1 229 828	0	597 339	0	597 103	0	896 256	0	1 370 417	0	1 370 415	0	1 737 136	1 737 136	1 737 136
36	Colombia	40 502	0	30 050	0	30 038	0	36 433	0	32 874	0	32 874	0	28 013	0	0
37	Comoros	466	0	116	0	116	0	113	0	114	0	114	0	114	0	0
38	Congo	694	0	580	0	580	0	679	0	685	685	685	685	569	569	1 939
39	Cook Islands	466	0	116	0	116	0	113	0	114	0	114	7	114	114	121
40	Costa Rica	10 821	0	4 409	0	4 407	0	5 318	0	7 077	0	7 077	0	7 857	0	0
41	Côte d'Ivoire	1 162	0	1 276	0	1 276	0	1 018	0	1 484	0	1 484	0	2 505	0	0
42	Croatia	22 008	0	14 619	0	14 613	0	11 202	0	8 789	0	8 789	0	10 362	0	0
43	Cyprus	20 156	0	5 453	0	5 451	0	4 866	0	4 109	0	4 109	638	4 099	0	638
44	Czechia	38 816	0	44 785	0	44 768	0	38 922	0	35 499	0	35 499	0	38 717	0	0
45	Democratic People's Republic of Korea	3 640	0	696	0	696	0	566	0	685	0	685	0	569	569	569
46	Democratic Republic of the Congo	1 400	348	348	348	348	348	905	905	1 142	1 142	1 142	1 142	1 139	1 139	5 372
47	Denmark	342 138	0	78 316	0	78 285	0	66 078	0	63 237	0	63 237	0	62 972	0	0
48	Djibouti	466	0	116	0	116	0	113	113	114	114	114	114	114	114	455

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49	Dominica	463	0	116	0	116	0	113	0	114	114	114	114	114	114	342
50	Ecuador	11 713	0	5 105	0	5 103	0	7 581	0	9 132	0	9 132	0	8 768	8 768	8 768
51	Egypt	45 757	0	15 547	0	15 541	0	17 198	0	21 231	1 370	21 231	21 231	15 828	15 828	38 429
52	El Salvador	–	–	1 856	0	1 856	0	1 584	0	1 370	0	1 370	0	1 480	1 370	1 370
53	Equatorial Guinea	1 632	0	1 160	0	1 160	0	1 132	0	1 826	0	1 826	0	1 366	0	0
54	Estonia	9 764	0	4 641	0	4 639	0	4 300	0	4 452	0	4 452	25	5 010	5 010	5 035
55	Eswatini	1 050	0	348	0	348	0	226	0	228	0	228	0	228	228	228
56	Ethiopia	–	–	1 160	0	1 160	0	1 132	1 132	1 142	1 142	1 142	1 142	1 139	1 139	4 555
57	European Union	1 167 313	0	290 061	0	289 946	0	282 866	0	220 013	0	220 027	0	220 027	110 014	110 014
58	Fiji	1 641	0	348	0	348	0	339	0	342	0	342	0	455	0	0
59	Finland	259 732	0	60 218	0	60 192	0	51 595	0	48 056	0	48 055	0	47 485	0	0
60	France	2 887 965	0	648 981	0	648 725	0	549 801	0	505 360	0	505 359	0	491 739	491 739	491 739
61	Gabon	2 598	0	2 320	0	2 320	0	1 923	0	1 712	0	1 712	0	1 480	1 480	1 480
62	Gambia	462	0	116	0	116	0	113	0	114	0	114	0	114	114	114
63	Georgia	1 744	0	812	0	812	0	905	0	913	0	913	101	911	911	1 012
64	Germany	3 950 682	0	828 599	0	828 271	0	722 915	0	695 196	0	695 195	0	695 925	0	0
65	Ghana	2 100	0	1 624	0	1 624	0	1 810	0	1 712	0	1 712	0	2 733	0	0
66	Greece	280 336	0	74 023	0	73 994	0	53 292	0	41 778	0	41 778	0	37 009	0	0
67	Grenada	462	0	116	0	116	0	113	113	114	114	114	114	114	114	455
68	Guatemala	14 229	0	3 133	0	3 131	0	3 168	0	4 109	0	4 109	0	4 669	0	0
69	Guinea	458	458	116	116	116	116	226	226	342	342	342	342	342	342	1 942
70	Guinea- Bissau	229	229	116	116	116	116	113	113	114	114	114	114	114	114	916
71	Guyana	466	0	116	0	116	0	226	0	228	0	228	0	455	0	0
72	Honduras	2 684	0	928	0	928	0	905	905	1 027	1 027	1 027	1 027	1 025	1 025	3 984
73	Hungary	104 750	0	30 862	0	30 850	0	18 217	0	23 514	0	23 514	0	25 963	0	0
74	Iceland	17 485	0	3 133	0	3 131	0	2 602	0	3 196	1 246	3 196	3 196	4 099	4 099	8 541
75	India	216 277	0	77 272	0	77 242	0	83 389	0	95 209	0	95 209	0	118 895	0	0
76	Iran (Islamic Republic of)	87 351	0	41 305	0	41 288	0	53 292	0	45 430	0	45 430	0	42 247	36 019	36 019

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77	Iraq	5 722	0	7 890	0	7 887	0	14 596	0	14 725	0	14 725	14 725	14 576	14 576	29 301
78	Ireland	202 154	0	48 499	0	48 478	0	37 904	0	42 348	0	42 348	0	49 990	0	0
79	Israel	197 532	0	45 946	0	45 927	0	48 653	2 726	55 932	55 932	55 932	55 932	63 883	63 883	178 473
80	Italy	1 672 210	0	516 111	0	515 907	0	424 096	0	377 504	0	377 504	0	363 165	0	0
81	Jamaica	4 886	0	1 276	0	1 276	0	1 018	0	913	0	913	0	911	0	0
82	Japan	6 742 442	0	1 256 983	0	1 256 487	0	1 095 280	0	977 605	0	977 604	0	914 800	425 990	425 990
83	Jordan	5 712	0	2 553	0	2 552	0	2 263	0	2 397	0	2 397	18	2 505	2 505	2 523
84	Kazakhstan	18 407	0	14 040	0	14 033	0	21 611	0	20 318	0	20 318	0	15 145	0	0
85	Kenya	4 778	0	1 508	0	1 508	0	2 037	0	2 740	0	2 740	0	3 416	0	0
86	Kiribati	466	0	116	0	116	0	113	0	114	0	114	114	114	114	228
87	Kuwait	91 588	0	31 675	0	31 662	0	32 247	0	28 765	0	28 765	28 765	26 646	26 646	55 411
88	Kyrgyzstan	464	0	232	0	232	0	226	0	228	0	228	228	228	228	456
89	Lao People's Democratic Republic	463	0	232	0	232	0	339	0	571	0	571	0	797	797	797
90	Latvia	10 356	0	5 453	0	5 451	0	5 657	0	5 365	0	5 365	0	5 694	5 694	5 694
91	Lebanon	14 517	0	4 873	0	4 871	0	5 205	0	5 365	843	5 365	5 365	4 099	4 099	10 307
92	Lesotho	466	0	116	0	116	0	113	113	114	114	114	114	114	114	455
93	Liberia	229	0	116	0	116	0	113	113	114	114	114	114	114	114	455
94	Libya	45 418	0	16 475	0	16 469	16 469	14 143	14 143	3 424	0	3 424	3 424	2 050	2 050	36 086
95	Lithuania	17 556	0	8 470	0	8 466	0	8 147	0	8 104	0	8 104	0	8 768	2 749	2 749
96	Luxembourg	39 277	0	9 398	0	9 394	0	7 241	0	7 648	0	7 648	0	7 743	0	0
97	Madagascar	1 174	0	348	0	348	31	339	339	457	457	457	457	455	455	1 739
98	Malawi	–	–	–	–	–	–	–	–	–	–	–	–	228	228	228
99	Malaysia	97 648	0	32 603	0	32 590	0	36 433	0	38 924	0	38 924	0	39 628	0	0
100	Maldives	466	0	116	0	116	0	226	0	457	0	457	0	455	0	0
101	Mali	822	0	464	0	464	0	339	0	457	440	457	457	569	569	1 466
102	Malta	7 566	0	1 856	0	1 856	0	1 810	0	1 940	0	1 940	0	2 164	0	0
103	Marshall Islands	466	0	116	116	116	116	113	113	114	114	114	114	114	114	687
104	Mauritania	466	0	232	0	232	0	226	0	228	0	228	228	228	228	456

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105	Mauritius	5 136	0	1 508	0	1 508	0	1 358	0	1 256	0	1 256	0	2 164	0	0
106	Mexico	1 019 021	0	213 728	0	213 644	0	162 378	0	147 488	0	147 488	0	139 051	0	0
107	Micronesia (Federated States of)	466	0	116	0	116	0	113	0	114	0	114	0	114	114	114
108	Mongolia	582	0	348	0	348	0	566	0	571	0	571	571	455	455	1 026
109	Montenegro	813	0	580	0	580	0	453	0	457	0	457	0	455	455	455
110	Mozambique	–	–	–	–	–	–	453	453	457	457	457	457	455	455	1 822
111	Myanmar	3 071	0	1 160	0	1 160	0	1 132	0	1 142	0	1 142	1 135	1 139	1 139	2 274
112	Namibia	3 034	0	1 160	0	1 160	0	1 132	0	1 027	0	1 027	1 027	1 025	1 025	2 052
113	Nauru	466	0	116	116	116	116	113	113	114	114	114	114	114	114	687
114	Nepal	1 858	697	696	696	696	696	679	679	799	799	799	799	1 139	1 139	5 505
115	Netherlands (Kingdom of the)	849 790	0	191 916	0	191 840	0	167 694	0	154 794	0	154 793	0	156 815	0	0
116	New Zealand	117 166	0	29 354	0	29 343	0	30 323	0	33 217	0	33 217	0	35 187	0	0
117	Nicaragua	802	0	348	0	348	0	453	0	571	0	571	0	569	0	0
118	Niger	582	0	232	201	232	232	226	226	228	228	228	228	342	342	1 457
119	Nigeria	25 154	0	10 442	0	10 438	0	23 648	0	28 537	0	28 537	0	20 725	0	0
120	Niue	466	0	116	0	116	0	113	0	114	113	114	114	114	114	341
121	North Macedonia	2 676	0	928	0	928	0	792	0	799	792	799	799	797	797	2 388
122	Norway	362 731	0	98 749	0	98 708	0	96 073	0	86 066	0	86 066	0	77 320	0	0
123	Oman	35 224	0	11 834	0	11 830	0	12 786	0	13 127	0	13 127	0	12 640	0	0
124	Pakistan	29 725	0	9 862	0	9 858	0	10 523	10 372	13 127	13 127	13 127	13 127	12 982	12 982	49 608
125	Palau	466	0	116	0	116	0	113	0	114	0	114	0	114	111	111
126	Panama	10 127	0	3 018	0	3 015	0	3 847	0	5 137	0	5 137	0	10 249	0	0
127	Papua New Guinea	1 052	0	464	0	464	0	453	0	1 142	1 044	1 142	1 142	1 139	1 139	3 325
128	Paraguay	3 390	0	1 160	0	1 160	0	1 584	0	1 826	0	1 826	1 826	2 961	2 961	4 787
129	Peru	39 551	0	13 575	0	13 569	0	15 388	0	17 350	0	17 350	0	18 561	0	0

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130	Philippines	39 923	0	17 868	0	17 861	0	18 669	0	23 400	0	23 400	0	24 141	0	0
131	Poland	265 206	0	106 870	0	106 828	0	95 168	0	91 557	0	91 557	0	95 323	0	0
132	Portugal	237 139	0	54 995	0	54 974	0	44 353	0	39 951	0	39 951	0	40 197	0	0
133	Qatar	42 893	0	24 249	0	24 239	0	30 436	0	32 189	0	32 189	0	30 632	0	0
134	Republic of Korea	978 032	0	231 364	0	231 272	0	230 717	0	258 781	0	258 781	0	293 132	51 808	51 808
135	Republic of Moldova	345	0	348	0	348	0	453	0	342	0	342	342	569	569	911
136	Romania	43 784	0	26 221	0	26 211	0	20 819	0	22 601	0	22 601	0	35 528	0	0
137	Russian Federation	454 956	0	282 890	0	282 778	0	349 419	0	274 545	0	274 544	0	212 499	106 250	106 250
138	Rwanda	466	0	232	0	232	232	226	226	342	342	342	342	342	342	1 484
139	Saint Kitts and Nevis	116	0	116	0	116	0	113	0	114	0	114	114	228	228	342
140	Saint Lucia	590	361	116	116	116	116	113	113	114	114	114	114	228	228	1 162
141	Saint Vincent and the Grenadines	116	0	116	0	116	0	113	0	114	0	114	0	114	107	107
142	Samoa	466	0	116	0	116	0	113	0	114	0	114	0	114	0	0
143	San Marino	1 400	0	348	0	348	0	339	0	228	0	228	228	228	228	456
144	Sao Tome and Principe	464	464	116	116	116	116	113	113	114	114	114	114	114	114	1 151
145	Saudi Arabia	354 479	0	100 257	0	100 217	0	129 677	0	133 791	0	133 791	133 791	134 837	134 837	268 628
146	Senegal	2 224	0	696	0	696	0	566	0	799	0	799	0	797	797	797
147	Serbia	11 385	0	4 641	0	4 639	0	3 621	0	3 196	425	3 196	3 196	3 644	3 644	7 265
148	Seychelles	934	0	116	0	116	0	113	0	228	0	228	0	228	228	228
149	Sierra Leone	229	0	116	0	116	0	1 132	1 132	114	114	114	114	114	114	1 474
150	Singapore	165 716	0	44 553	0	44 536	0	50 576	0	55 361	0	55 361	0	57 392	0	0
151	Slovakia	37 106	0	19 840	0	19 832	0	18 103	0	17 464	0	17 464	0	17 650	0	0



	Party	2006–2013		2014–2015		2016–2017		2018–2019		2020–2021		2022–2023		2024–2025		Total outstanding AC (VAC) as of 30 April 2025
		Approved AC (VAC) <sup>a</sup>	Outstanding balance	Approved AC (VAC) <sup>b</sup>	Outstanding balance	Approved AC (VAC) <sup>c</sup>	Outstanding balance	Approved AC (VAC) <sup>d</sup>	Outstanding balance	Approved AC <sup>e</sup>	Outstanding balance	Approved AC <sup>f</sup>	Outstanding balance	Approved AC <sup>g</sup>	Outstanding balance	
152	Slovenia	43 902	0	11 602	0	11 598	0	9 504	0	8 675	0	8 675	0	8 996	0	0
153	Solomon Islands	466	0	116	0	116	0	113	113	114	114	114	114	114	114	455
154	South Africa	146 693	0	43 162	0	43 143	0	41 185	0	31 048	0	31 048	3 268	27 785	27 785	31 053
155	Spain	1 354 603	0	344 964	0	344 826	0	276 428	0	244 969	0	244 969	0	243 017	0	0
156	Sri Lanka	7 944	0	2 901	0	2 899	0	3 508	0	5 022	0	5 022	3 515	5 124	5 124	8 639
157	Sudan	4 421	4 421	1 160	1 160	1 160	1 160	1 132	1 132	1 142	1 142	1 142	1 142	1 139	1 139	11 296
158	Suriname	461	0	464	0	464	0	679	0	571	0	571	0	342	0	0
159	Sweden	490 241	0	111 396	0	111 350	0	108 179	0	103 428	0	103 428	0	99 195	0	0
160	Syrian Arab Republic	11 246	0	4 177	0	4 175	0	2 716	0	1 256	0	1 256	0	1 025	513	513
161	Tajikistan	0	0	348	348	348	348	453	453	457	457	457	457	342	342	2 405
162	Thailand	92 373	0	27 730	0	27 719	0	32 926	0	35 043	0	35 043	0	41 905	0	0
163	Timor-Leste	466	0	232	0	232	0	339	0	228	0	228	228	114	114	342
164	Togo	466	0	116	0	116	0	113	0	228	0	228	120	228	228	348
165	Tonga	466	0	116	0	0	0	113	0	114	0	114	114	114	114	228
166	Trinidad and Tobago	13 960	0	5 105	0	5 103	0	3 847	0	4 566	3 847	4 566	4 566	4 213	4 213	12 626
167	Tunisia	3 485	3 485	4 177	4 177	4 175	4 175	3 168	3 168	2 854	2 854	2 854	2 854	2 164	2 164	22 877
168	Türkiye	204 200	0	154 092	0	154 031	0	115 194	0	156 506	0	156 506	0	96 234	96 234	96 234
169	Turkmenistan	3 021	0	2 204	0	2 204	0	2 942	0	3 767	3 767	3 767	3 767	3 872	3 872	11 406
170	Tuvalu	466	0	116	0	116	0	113	0	114	0	114	114	114	114	228
171	Uganda	2 097	0	696	0	696	0	1 018	418	913	913	913	913	1 139	1 139	3 383
172	Ukraine	25 065	25 065	11 486	11 486	11 482	11 482	11 654	11 654	6 506	6 506	6 506	6 506	6 377	6 377	79 076
173	United Arab Emirates	143 040	0	69 034	0	69 007	0	68 340	0	70 314	0	70 314	0	72 310	0	0
174	United Kingdom of Great Britain and Northern Ireland	3 033 203	0	600 936	0	600 698	0	504 995	0	521 340	0	521 339	0	498 230	0	0
175	United Republic of Tanzania	3 010	0	1 044	0	1 044	0	1 132	0	1 142	0	1 142	1 142	1 139	1 139	2 281
176	Uruguay	15 212	0	6 033	0	6 031	0	8 939	0	9 931	0	9 931	0	10 476	10 476	10 476

	Party	2006–2013		2014–2015		2016–2017		2018–2019		2020–2021		2022–2023		2024–2025		Total outstanding AC (VAC) as of 30 April 2025
		Approved AC (VAC) <sup>a</sup>	Outstanding balance	Approved AC (VAC) <sup>b</sup>	Outstanding balance	Approved AC (VAC) <sup>c</sup>	Outstanding balance	Approved AC (VAC) <sup>d</sup>	Outstanding balance	Approved AC <sup>e</sup>	Outstanding balance	Approved AC <sup>f</sup>	Outstanding balance	Approved AC <sup>g</sup>	Outstanding balance	
177	Uzbekistan	1 162	0	1 740	0	1 740	0	2 602	0	3 653	0	3 653	0	3 075	0	0
178	Vanuatu	466	0	116	0	116	0	113	0	114	0	114	0	114	104	104
179	Venezuela (Bolivarian Republic of)	102 605	36 481	72 747	72 747	72 718	72 718	64 607	64 607	83 098	83 098	83 098	83 098	19 928	19 928	432 677
180	Viet Nam	11 879	0	4 873	0	4 871	0	6 562	0	8 789	0	8 789	0	10 590	263	263
181	Yemen	3 469	3 469	1 160	1 160	1 160	1 160	1 132	1 132	1 142	1 142	1 142	1 142	911	911	10 116
182	Zambia	691	0	696	0	696	0	792	0	1 027	0	1 027	0	911	0	0
183	Zimbabwe	0	0	232	0	232	0	453	453	571	571	571	571	797	797	2 392
	<b>Total</b>	<b>34 800 196<sup>h</sup></b>	<b>76 361</b>	<b>9 150 102</b>	<b>54 671</b>	<b>9 099 884</b>	<b>112 183</b>	<b>8 800 522</b>	<b>121 006</b>	<b>8 801 093</b>	<b>191 956</b>	<b>8 801 093</b>	<b>446 256</b>	<b>8 801 093</b>	<b>3 563 477</b>	<b>4 606 114</b>

<sup>a</sup> In accordance with the scale of assessment adopted at the First session of the COP (decision FCTC/COP1(11)), Second session of the COP (decision FCTC/COP2(11)), Third session of the COP (decision FCTC/COP3(19)) and Fourth session of the COP (decision FCTC/COP4(20)).

<sup>b</sup> In accordance with the scale of assessment adopted at the Fifth session of the COP (decision FCTC/COP5(19)).

<sup>c</sup> In accordance with the scale of assessment adopted at the Sixth session of the COP (decision FCTC/COP6(27)).

<sup>d</sup> In accordance with the scale of assessment adopted at the Seventh session of the COP (decision FCTC/COP7(24)).

<sup>e</sup> In accordance with the scale of assessment adopted at the Eighth session of the COP (decision FCTC/COP8(10)).

<sup>f</sup> In accordance with the scale of assessment adopted at the Ninth session of the COP (decision FCTC/COP9(7)).

<sup>g</sup> In accordance with the scale of assessment adopted at COP10 (decision FCTC/COP10(25)).

<sup>h</sup> Including countries that became Parties after the respective session of the COP, in accordance with the scale of assessment adopted at that session.

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

12. In accordance with decision FCTC/COP7(23), it is reported that 71 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 of outstanding AC as of 30 April 2025, rounded up to the nearest US dollar (US\$ 1 024 326). The following table also provides the combined outstanding total of the Parties through each scale of assessment for the indicated biennia.

	Party	2006–2013		2014–2015		2016–2017		2018–2019		2020–2021		2022–2023		Total outstanding AC (VAC) as of 30 April 2025
		Approved AC (VAC) <sup>a</sup>	Outstanding balance	Approved AC (VAC) <sup>b</sup>	Outstanding balance	Approved AC (VAC) <sup>c</sup>	Outstanding balance	Approved AC (VAC) <sup>d</sup>	Outstanding balance	Approved AC <sup>e</sup>	Outstanding balance	Approved AC <sup>f</sup>	Outstanding balance	
1	Afghanistan	465	0	580	0	580	580	679	679	799	799	799	799	2 857
2	Albania	3 132	0	1 160	0	1 160	0	905	0	913	0	913	913	913
3	Algeria	61 022	0	15 895	0	15 889	0	18 217	0	15 752	0	15 752	15 752	15 752
4	Antigua and Barbuda	1 052	232	232	232	232	232	226	226	228	228	228	228	1 378
5	Bangladesh	4 669	0	1 160	0	1 160	0	1 132	1 132	1 142	1 142	1 142	1 142	3 416
6	Belize	466	0	116	116	116	116	113	113	114	114	114	114	573
7	Botswana	6 753	0	1 973	0	1 972	0	1 584	0	1 598	0	1 598	1 598	1 598
8	Burundi	466	0	116	0	116	0	113	0	114	0	114	114	114
9	Cambodia	822	0	464	0	464	0	453	0	685	0	685	685	685
10	Cameroon	4 226	185	1 392	1 392	1 392	1 392	1 132	1 132	1 484	1 484	1 484	1 484	7 069
11	Central African Republic	466	466	116	116	116	116	113	113	114	114	114	114	1 039
12	Chad	581	0	232	0	232	0	566	0	457	457	457	457	914
13	Congo	694	0	580	0	580	0	679	0	685	685	685	685	1 370
14	Democratic Republic of the Congo	1 400	348	348	348	348	348	905	905	1 142	1 142	1 142	1 142	4 233
15	Djibouti	466	0	116	0	116	0	113	113	114	114	114	114	341
16	Dominica	463	0	116	0	116	0	113	0	114	114	114	114	228
17	Egypt	45 757	0	15 547	0	15 541	0	17 198	0	21 231	1 370	21 231	21 231	22 601
18	Ethiopia	–	–	1 160	0	1 160	0	1 132	1 132	1 142	1 142	1 142	1 142	3 416

	Party	2006–2013		2014–2015		2016–2017		2018–2019		2020–2021		2022–2023		Total outstanding AC (VAC) as of 30 April 2025
		Approved AC (VAC) <sup>a</sup>	Outstanding balance	Approved AC (VAC) <sup>b</sup>	Outstanding balance	Approved AC (VAC) <sup>c</sup>	Outstanding balance	Approved AC (VAC) <sup>d</sup>	Outstanding balance	Approved AC <sup>e</sup>	Outstanding balance	Approved AC <sup>f</sup>	Outstanding balance	
19	Grenada	462	0	116	0	116	0	113	113	114	114	114	114	341
20	Guinea	458	458	116	116	116	116	226	226	342	342	342	342	1 600
21	Guinea-Bissau	229	229	116	116	116	116	113	113	114	114	114	114	802
22	Honduras	2 684	0	928	0	928	0	905	905	1 027	1 027	1 027	1 027	2 959
23	Iceland	17 485	0	3 133	0	3 131	0	2 602	0	3 196	1 246	3 196	3 196	4 442
24	Iraq	5 722	0	7 890	0	7 887	0	14 596	0	14 725	0	14 725	14 725	14 725
25	Israel	197 532	0	45 946	0	45 927	0	48 653	2 726	55 932	55 932	55 932	55 932	114 590
26	Kiribati	466	0	116	0	116	0	113	0	114	0	114	114	114
27	Kuwait	91 588	0	31 675	0	31 662	0	32 247	0	28 765	0	28 765	28 765	28 765
28	Kyrgyzstan	464	0	232	0	232	0	226	0	228	0	228	228	228
29	Lebanon	14 517	0	4 873	0	4 871	0	5 205	0	5 365	843	5 365	5 365	6 208
30	Lesotho	466	0	116	0	116	0	113	113	114	114	114	114	341
31	Liberia	229	0	116	0	116	0	113	113	114	114	114	114	341
32	Libya	45 418	0	16 475	0	16 469	16 469	14 143	14 143	3 424	0	3 424	3 424	34 036
33	Madagascar	1 174	0	348	0	348	31	339	339	457	457	457	457	1 284
34	Mali	822	0	464	0	464	0	339	0	457	440	457	457	897
35	Marshall Islands	466	0	116	116	116	116	113	113	114	114	114	114	573
36	Mauritania	466	0	232	0	232	0	226	0	228	0	228	228	228
37	Mongolia	582	0	348	0	348	0	566	0	571	0	571	571	571
38	Mozambique	–	–	–	–	–	–	453	453	457	457	457	457	1 367
39	Namibia	3 034	0	1 160	0	1 160	0	1 132	0	1 027	0	1 027	1 027	1 027
40	Nauru	466	0	116	116	116	116	113	113	114	114	114	114	573
41	Nepal	1 858	697	696	696	696	696	679	679	799	799	799	799	4 366
42	Niger	582	0	232	201	232	232	226	226	228	228	228	228	1 115
43	Niue	466	0	116	0	116	0	113	0	114	113	114	114	227

	Party	2006–2013		2014–2015		2016–2017		2018–2019		2020–2021		2022–2023		Total outstanding AC (VAC) as of 30 April 2025
		Approved AC (VAC) <sup>a</sup>	Outstanding balance	Approved AC (VAC) <sup>b</sup>	Outstanding balance	Approved AC (VAC) <sup>c</sup>	Outstanding balance	Approved AC (VAC) <sup>d</sup>	Outstanding balance	Approved AC <sup>e</sup>	Outstanding balance	Approved AC <sup>f</sup>	Outstanding balance	
44	North Macedonia	2 676	0	928	0	928	0	792	0	799	792	799	799	1 591
45	Pakistan	29 725	0	9 862	0	9 858	0	10 523	10 372	13 127	13 127	13 127	13 127	36 626
46	Papua New Guinea	1 052	0	464	0	464	0	453	0	1 142	1 044	1 142	1 142	2 186
47	Paraguay	3 390	0	1 160	0	1 160	0	1 584	0	1 826	0	1 826	1 826	1 826
48	Republic of Moldova	345	0	348	0	348	0	453	0	342	0	342	342	342
49	Rwanda	466	0	232	0	232	232	226	226	342	342	342	342	1 142
50	Saint Kitts and Nevis	116	0	116	0	116	0	113	0	114	0	114	114	114
51	Saint Lucia	590	361	116	116	116	116	113	113	114	114	114	114	934
52	San Marino	1 400	0	348	0	348	0	339	0	228	0	228	228	228
53	Sao Tome and Principe	464	464	116	116	116	116	113	113	114	114	114	114	1 037
54	Saudi Arabia	354 479	0	100 257	0	100 217	0	129 677	0	133 791	0	133 791	133 791	133 791
55	Serbia	11 385	0	4 641	0	4 639	0	3 621	0	3 196	425	3 196	3 196	3 621
56	Sierra Leone	229	0	116	0	116	0	1 132	1 132	114	114	114	114	1 360
57	Solomon Islands	466	0	116	0	116	0	113	113	114	114	114	114	341
58	Sudan	4 421	4 421	1 160	1 160	1 160	1 160	1 132	1 132	1 142	1 142	1 142	1 142	10 157
59	Tajikistan	–	–	348	348	348	348	453	453	457	457	457	457	2 063
60	Timor-Leste	466	0	232	0	232	0	339	0	228	0	228	228	228
61	Tonga	466	0	116	0	0	0	113	0	114	0	114	114	114
62	Trinidad and Tobago	13 960	0	5 105	0	5 103	0	3 847	0	4 566	3 847	4 566	4 566	8 413
63	Tunisia	3 485	3 485	4 177	4 177	4 175	4 175	3 168	3 168	2 854	2 854	2 854	2 854	20 713
64	Turkmenistan	3 021	0	2 204	0	2 204	0	2 942	0	3 767	3 767	3 767	3 767	7 534
65	Tuvalu	466	0	116	0	116	0	113	0	114	0	114	114	114
66	Uganda	2 097	0	696	0	696	0	1 018	418	913	913	913	913	2 244
67	Ukraine	25 065	25 065	11 486	11 486	11 482	11 482	11 654	11 654	6 506	6 506	6 506	6 506	72 699

	Party	2006–2013		2014–2015		2016–2017		2018–2019		2020–2021		2022–2023		Total outstanding AC (VAC) as of 30 April 2025
		Approved AC (VAC) <sup>a</sup>	Outstanding balance	Approved AC (VAC) <sup>b</sup>	Outstanding balance	Approved AC (VAC) <sup>c</sup>	Outstanding balance	Approved AC (VAC) <sup>d</sup>	Outstanding balance	Approved AC <sup>e</sup>	Outstanding balance	Approved AC <sup>f</sup>	Outstanding balance	
68	United Republic of Tanzania	3 010	0	1 044	0	1 044	0	1 132	0	1 142	0	1 142	1 142	1 142
69	Venezuela (Bolivarian Republic of)	102 605	36 481	72 747	72 747	72 718	72 718	64 607	64 607	83 098	83 098	83 098	83 098	412 749
70	Yemen	3 469	3 469	1 160	1 160	1 160	1 160	1 132	1 132	1 142	1 142	1 142	1 142	9 205
71	Zimbabwe	–	–	232	0	232	0	453	453	571	571	571	571	1 595
	Total	1 089 860 <sup>g</sup>	76 361	376 622	94 875	376 365	112 183	410 395	121 006	427 945	191 956	427 945	427 945	1 024 326

<sup>a</sup> In accordance with the scale of assessment adopted at the First session of the COP (decision FCTC/COP1(11)), Second session of the COP (decision FCTC/COP2(11)), Third session of the COP (decision FCTC/COP3(19)) and Fourth session of the COP (decision FCTC/COP4(20)).

<sup>b</sup> In accordance with the scale of assessment adopted at the Fifth session of the COP (decision FCTC/COP5(19)).

<sup>c</sup> In accordance with the scale of assessment adopted at the Sixth session of the COP (decision FCTC/COP6(27)).

<sup>d</sup> In accordance with the scale of assessment adopted at the Seventh session of the COP (decision FCTC/COP7(24)).

<sup>e</sup> In accordance with the scale of assessment adopted at the Eighth session of the COP (decision FCTC/COP8(10)).

<sup>f</sup> In accordance with the scale of assessment adopted at the Ninth session of the COP (decision FCTC/COP9(7)).

<sup>g</sup> Including countries that became Parties after the respective session of the COP, in accordance with the scale of assessment adopted at that session.

13. When compared with the status update contained in report FCTC/COP/10/19/Rev.1 prepared by the Convention Secretariat for COP10, the status of arrears as of 30 April 2025 shows that 11 Parties have settled their arrears, and 48 Parties have not paid their arrears. In addition, 23 Parties that were not in arrears as outlined in the report for COP10 are included in the above table since these Parties have not yet paid their AC for the 2022–2023 financial period.

14. 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 Conference of the Parties**

15. The COP 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 Conference of the Parties (COP),

Reaffirming decision FCTC/COP7(23), recalling decision FCTC/COP10(7) and noting the report by the Convention Secretariat contained in document FCTC/COP/11/14;

Noting with concern that 71 Parties to the WHO Framework Convention on Tobacco Control (WHO FCTC) 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 WHO FCTC;

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

Noting the Convention Secretariat's notes verbales CS/NV/24/17 and CS/NV/24/18 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 full, at the beginning of the biennium, in order to ensure adequate resources to implement the Workplan and Budget adopted by the COP;
2. DECIDES, in accordance with decision FCTC/COP7(23) and following the recommendation of the Bureau of the COP, 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 COP; 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 Eleventh session of the COP, 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/COP/11/14;



(b) to report at each COP session the status of Assessed Contributions, and to the Twelfth session of the COP 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)

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