

## **Program and Budget Committee**

**Thirty-Seventh Session**  
**Geneva, June 10 to 14, 2024**

### **STATUS OF THE PAYMENT OF CONTRIBUTIONS AS AT APRIL 30, 2024**

*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 following decision paragraph is proposed.

3. *The Program and Budget Committee (PBC) took note of the “Status of the Payment of Contributions as at April 30, 2024” (document WO/PBC/37/10).*

[Status of the Payment of Contributions as at April 30, 2024 follows]

## ARREARS IN CONTRIBUTIONS AS AT APRIL 30, 2024

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

1. The following table shows the arrears in contributions on April 30, 2024, 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 (CF) 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 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		% of Total Arrears
				Total	
Afghanistan		No arrears			
Albania		No arrears			
Algeria		No arrears			
Andorra	Unitary	24		11,395	0.14
Angola		No arrears			
Antigua and Barbuda		No arrears			
Argentina	Unitary	23+24		182,316	2.17
Armenia		No arrears			
Australia		No arrears			
Austria		No arrears			
Azerbaijan		No arrears			
Bahamas		No arrears			
Bahrain	Unitary	24		5,697	0.07
Bangladesh	Unitary	24		1,424	0.02
Barbados		No arrears			
Belarus		No arrears			
Belgium	Unitary	24*		12,790	0.15
Belize	Unitary	24		2,849	0.03
Benin		No arrears			
Bhutan		No arrears			
Bolivia (Plurinational State of)	Unitary	22+23+24		8,547	0.10
Bosnia and Herzegovina		No arrears			
Botswana	Unitary	24		2,849	0.03
Brazil		No arrears			
Brunei Darussalam		No arrears			
Bulgaria		No arrears			
Burkina Faso	Unitary	24		1,424	0.02
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+19+20+21+22+23+24	45,995		
	Paris	90+91+92+93	13,276	59,271	0.71
Cabo Verde	Unitary	23*+24		2,984	0.04
Cambodia	Unitary	24		1,424	0.02
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+19+20+21+22+23+24	45,995		
	Paris	90+91+92+93	13,276		
	Berne	90+91+92+93	7,460	66,731	0.80
Chad	Unitary	01*+02+03+04+05+06+07+08+09+10+11+12+13+14+15+16+17+18+19+20+21+22+23+24		33,377	0.40

State	Unitary/ Union/ WIPO	No arrears/Year(s) of Arrears	Amount of Arrears		% of Total Arrears
		(partial payment is indicated by an asterisk)		Total	
Chile	Unitary	24		11,395	0.14
China	Unitary	24		455,790	5.44
Colombia		No arrears			
Comoros	Unitary	07+08+09+10+11+12+13+14+15+16+17+18+19+ 20+21+22+23+24		25,632	0.31
Congo	Unitary	20*+21+22+23+24		11,833	0.14
Cook Islands		No arrears			
Costa Rica	Unitary	24*		142	0.00
Côte d'Ivoire	Unitary	23*+24		10,748	0.13
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+18+19+ 20+21+22+23+24	45,995		
	Paris	90+91+92+93	159,959		
	Berne	90+91+92+93	90,326	296,280	3.53
Denmark		No arrears			
Djibouti	Unitary	12+13+14+15+16+17+18+19+20+21+22+23+24		18,512	0.22
Dominica	Unitary	20+21+22+23+24		14,245	0.17
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+18+19+ 20+21+22+23+24	161,066		
	Paris	75*+76+77+78+79+80+81+82+83+84+85+86+87+ 88+89+90+91+92+93	875,660	1,036,726	12.36
Ecuador	Unitary	24		5,697	0.07
Egypt		No arrears			
El Salvador		No arrears			
Equatorial Guinea	Unitary	12+13+14+15+ 16+17+18+19+20+21+22+23+24		28,487	0.34
Eritrea	Unitary	24		1,424	0.02
Estonia		No arrears			
Eswatini	Unitary	24		5,698	0.07
Ethiopia		No arrears			
Fiji		No arrears			
Finland		No arrears			
France	Unitary	24*		299,544	3.57
Gabon	Unitary	21*+22+23+24		9,095	0.11
Gambia		No arrears			
Georgia		No arrears			
Germany	Unitary	24*		135,668	1.62
Ghana		No arrears			
Greece	Unitary	24*		105,796	1.26
Grenada	Unitary	24		2,849	0.03
Guatemala	Unitary	24		5,697	0.07
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+18+19+ 20+21+22+23+24	45,995		
	Paris	90+91+92+93	13,276		
	Berne	90+91+92+93	7,460	66,731	0.80
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+18+19+ 20+21+22+23+24	45,995		
	Paris	90+91+92+93	13,276		
	Berne	92+93	3,858	63,129	0.75
Guyana		No arrears			
Haiti		No arrears			

State	Unitary/ Union/ WIPO	No arrears/Year(s) of Arrears (partial payment is indicated by an asterisk)	Amount of Arrears		% of Total Arrears
				Total	
Holy See		No arrears			
Honduras	Unitary	23+24		5,698	0.07
Hungary		No arrears			
Iceland	Unitary	24		22,789	0.27
India		No arrears			
Indonesia	Unitary	24		45,579	0.54
Iran (Islamic Republic of)		No arrears			
Iraq	Unitary	22*+23+24		24,485	0.29
Ireland		No arrears			
Israel		No arrears			
Italy	Unitary	24*		683,685	8.15
Jamaica	Unitary	24		2,849	0.03
Japan	Unitary	24		1,139,475	13.59
Jordan		No arrears			
Kazakhstan		No arrears			
Kenya	Unitary	24		5,697	0.07
Kiribati	Unitary	24		1,424	0.02
Kuwait		No arrears			
Kyrgyzstan		No arrears			
Lao People's Democratic Republic	Unitary	24		1,424	0.02
Latvia		No arrears			
Lebanon	Unitary	21+22+23+24		22,788	0.27
Lesotho		No arrears			
Liberia		No arrears			
Libya	Unitary	17*+18+19+20+21+22+23+24		47,322	0.56
Liechtenstein		No arrears			
Lithuania		No arrears			
Luxembourg	Unitary	24		45,579	0.54
Madagascar		No arrears			
Malawi		No arrears			
Malaysia		No arrears			
Maldives	Unitary	24		2,849	0.03
Mali	Unitary	22*+23+24		3,478	0.04
Malta	Unitary	24*		192	0.00
Marshall Islands	Unitary	23*+24		2,968	0.04
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+18+19+20+21+22+23+24	45,995		
	Paris	92+93	6,899		
	Berne	91*+92+93	4,589	57,483	0.69
Mauritius		No arrears			
Mexico	Unitary	24*		123,063	1.47
Micronesia (Federated States of)	Unitary	16*+ 17+18+19+20+21+22+23+24		23,738	0.28
Monaco		No arrears			
Mongolia		No arrears			
Montenegro		No arrears			
Morocco		No arrears			
Mozambique		No arrears			
Myanmar	Unitary	24		2,177	0.03
Namibia		No arrears			
Nauru	Unitary	24*		2,689	0.03
Nepal	Unitary	22+23+24		4,272	0.05
Netherlands (Kingdom of the)		No arrears			
New Zealand		No arrears			
Nicaragua	Unitary	24		2,849	0.03

State	Unitary/ Union/ WIPO	No arrears/Year(s) of Arrears (partial payment is indicated by an asterisk)	Amount of Arrears		% 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+19+20+21+22+23+24	45,995		
	Paris	91*+92+93	6,966		
	Berne	91+92+93	5,665	58,626	0.70
Nigeria	Unitary	22*+23+24		25,770	0.31
Niue	Unitary	23+24		2,848	0.03
North Macedonia		No arrears			
Norway	Unitary	24*		7,332	0.09
Oman	Unitary	24		11,395	0.14
Pakistan		No arrears			
Panama	Unitary	23*+24		5,960	0.07
Papua New Guinea	Unitary	24		2,849	0.03
Paraguay		No arrears			
Peru		No arrears			
Philippines		No arrears			
Poland		No arrears			
Portugal		No arrears			
Qatar	Unitary	24		11,395	0.14
Republic of Korea	Unitary	24		455,790	5.44
Republic of Moldova		No arrears			
Romania		No arrears			
Russian Federation	Unitary	23*+24		669,361	7.98
Rwanda		No arrears			
Saint Kitts and Nevis		No arrears			
Saint Lucia		No arrears			
Saint Vincent and the Grenadines		No arrears			
Samoa		No arrears			
San Marino		No arrears			
Sao Tome and Principe		No arrears			
Saudi Arabia		No arrears			
Senegal		No arrears			
Serbia		No arrears			
Seychelles		No arrears			
Sierra Leone		No arrears			
Singapore		No arrears			
Slovakia		No arrears			
Slovenia		No arrears			
Solomon Islands	Unitary	22+23+24		4,272	0.05
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+19+20+21+22+23+24	45,995		
	WIPO	90+91+92+93	4,452	50,447	0.60
South Africa		No arrears			
Spain	Unitary	24		455,790	5.44
Sri Lanka		No arrears			
Sudan		No arrears			
Suriname	Unitary	19+20+21+22+23+24		17,094	0.20
Sweden		No arrears			
Switzerland		No arrears			
Syrian Arab Republic		No arrears			
Tajikistan		No arrears			
Thailand		No arrears			
Timor-Leste	Unitary	22*+23+24		2,991	0.04
Togo		No arrears			
Tonga	Unitary	24		2,849	0.03

State	Unitary/ Union/ WIPO	No arrears/Year(s) of Arrears (partial payment is indicated by an asterisk)	Amount of Arrears		% of Total Arrears
				Total	
Trinidad and Tobago		No arrears			
Tunisia		No arrears			
Türkiye		No arrears			
Turkmenistan		No arrears			
Tuvalu	Unitary	22+23+24		4,272	0.05
Uganda	Unitary	24		1,424	0.02
Ukraine		No arrears			
United Arab Emirates	Unitary	23+24		22,790	0.27
United Kingdom		No arrears			
United Republic of Tanzania		No arrears			
United States of America	Unitary	24		1,139,475	13.59
Uruguay	Unitary	24		5,697	0.07
Uzbekistan		No arrears			
Vanuatu	Unitary	23+24		5,698	0.07
Venezuela (Bolivarian Republic of)	Unitary	13*+14+15+16+17+18+19+20+21+22+23+24		126,700	1.51
Viet Nam		No arrears			
Yemen	Unitary	14+15+16+17+ 18+19+20+21+22+23+24		15,664	0.19
Zambia		No arrears			
Zimbabwe		No arrears			
<b>Grand Total</b>				<b>8,385,237</b>	<b>100.00</b>

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

Total amount of arrears				
Unitary Contributions				7,158,839
Contribution-financed Unions and WIPO				1,226,398
<b>Grand Total</b>				<b>8,385,237</b>

### Observations

2. The total amount of the overdue contributions was, on April 30, 2024, 8.4 million Swiss francs, of which 7.16 million Swiss francs concern the unitary contribution system, whereas 1.23 million Swiss francs concern the pre-1994 contributions in respect of the CF Unions and WIPO. The total amount of arrears, 8.4 million Swiss francs (as shown in the above table), corresponds to 48 per cent of the total amount invoiced for contributions payable for 2024, this amount being 17.6 million Swiss francs.

3. Any payment that reaches the International Bureau between May 1 and July 10, 2024, 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 April 30, 2024, concerning the Paris and Berne Unions and concerning WIPO are shown in the following table. Any payment that reaches the International Bureau between May 1 and July 10, 2024, 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	206,923		
	Berne frozen	78+79+80+81+82+83+84+85+86+ 87+88+89	131,084	338,007	8.93
Burundi	Paris frozen	78+79+80+81+82+83+84+85+86+87+88 +89		214,738	5.67
Central African Republic	Paris frozen	76*+77+78+79+80+81+82+83+84+85+86 +87+88+89	273,509		
	Berne frozen	80*+81+82+83+84+85+86+87+88+89	114,858	388,367	10.26
Chad	Paris frozen	71+72+73+74+75+76+77+78+79+80+81+82+83+84+85+86+87+88+89	250,957		
	Berne frozen	72+73+74+75+76+77+78+79+80+81+82+83+84+85+86+87+88+89	156,387	407,344	10.76
Democratic Republic of the Congo	Paris frozen	81*+82+83+84+85+86+87+88+89	500,200		
	Berne frozen	81*+82+83+84+85+86+87+88+89	301,015	801,215	21.16
Guinea	Paris frozen	83+84+85+86+87+88+89	148,779		
	Berne frozen	83*+84+85+86+87+88+89	81,293	230,072	6.08
Guinea-Bissau	Paris frozen	89		23,213	0.61
Mali	Paris frozen	84+85+86+87+88+89	132,377		
	Berne frozen	76*+77+78+79+80+81+82+83+84+85+86+87+88+89	159,485	291,862	7.71
Mauritania	Paris frozen	77*+78+79+80+81+82+83+84+85+86+87+88+89	219,120		
	Berne frozen	74+75+76+77+78+79+80+81+82+83+84+85+86+87+ 88+89	150,618	369,738	9.76
Niger	Paris frozen	81+82+83+84+85+86+87+88+89	179,097		
	Berne frozen	80*+81+82+83+84+85+86+87+ 88+89	109,915	289,012	7.63
Somalia	WIPO frozen	83+84+85+86+87+88+89		55,250	1.46
Togo	Paris frozen	84+85+86+87+88+89	132,377		
	Berne frozen	83*+84+85+86+87+88+89	86,375	218,752	5.78
Uganda	Paris frozen	83*+84+85+86+87+88+89		140,372	3.71
	WIPO frozen	87*+88+89		19,142	0.51
<b>Grand Total</b>				<b>3,787,084</b>	<b>100.00</b>

### 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				2,421,662
Berne frozen				1,291,030
WIPO frozen				74,392
<b>Grand Total</b>				<b>3,787,084</b>

### Amounts due towards the Working Capital Funds

5. The following table shows the amounts due, on April 30, 2024, 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 May 1 and July 10, 2024, will be reported to the Assemblies in a separate document.

				Total
Burundi	Paris			3,408
Central African Republic	Paris			943
Democratic Republic of the Congo	Paris	14,057		
	Berne	1,727		15,784
Guinea	Paris	7,508		
	Berne	2,915		10,423
<b>Grand Total</b>				<b>30,558</b>

### Total amount due towards the Working Capital Funds

Paris Union	25,916
Berne Union	4,642
<b>Grand Total</b>	<b>30,558</b>

### 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 and working capital funds have been reduced significantly. On December 31, 1993, the total arrears in contributions and working capital funds amounted to 15.12 million Swiss francs and the number of countries having to pay an annual contribution was 140. On December 31, 2023, the total arrears in contributions and working capital funds amounted to 7.94 million Swiss francs and the number of countries having to pay an annual contribution was 194.

7. The following table gives the amounts of arrears in contributions (including the "frozen" arrears of the LDCs) and Working Capital Funds (WCF) since 2014.



Arrears in contributions as of December 31 (millions of Swiss francs)					
Year	Unitary contribution	Contribution-financed Unions	"Frozen" arrears	WCF	Total
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
2018	2.13	1.50	3.85	0.04	7.52
2019	3.09	1.28	3.85	0.04	8.26
2020	2.28	1.27	3.84	0.04	7.43
2021	2.23	1.27	3.84	0.04	7.38
2022	2.81	1.24	3.79	0.03	7.87
2023	2.89	1.23	3.79	0.03	7.94

[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 2022/23 biennium were approved on October 2021, by the Assemblies of the Member States of WIPO and the Unions administered by WIPO (document A/62/13, paragraph 89).

Table 1: Distribution of the total amount of contributions between the different classes for 2022

Class	Units	(a) Amount to be recovered per State; Swiss francs	more Unions ("Union States")		WIPO but not members ("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	1,139,475.0	5	5,697,375	-	-
II	20	-	-	-	-	-
III	15	683,685.0	5	3,418,425	-	-
IV	10	455,790.0	10	4,557,900	-	-
IVbis	8	341,842.0	4	1,367,368	-	-
V	5	227,895.0	-	-	-	-
VI	3	136,737.0	6	820,422	-	-
VIbis	2	91,158.0	7	638,106	-	-
VII	1	45,579.0	6	273,474	-	-
VIII	0.5	22,789.0	6	136,734	-	-
IX	0.25	11,395.0	35	398,825	-	-
S	0.13	5,697.0	17	96,849	-	-
Sbis	0.06	2,849.0	45	128,205	2	5,698
Ster	0.03	1,424.0	41	58,384	5	7,120
			187	17,592,067	7	12,818

### Class States (as of January 1, 2022)

I	Union States:	France, Germany, Japan, United Kingdom, United States of America
III	Union States:	Australia, Italy, Netherlands (Kingdom of the), Sweden, Switzerland
IV	Union States:	Belgium, Canada, China, Denmark, Finland, Ireland, Norway, Republic of Korea, Russian Federation, Spain
IVbis	Union States:	Austria, Mexico, Portugal, South Africa
VI	Union States:	Czech Republic, Greece, Hungary, New Zealand, Poland, Slovakia
VIbis	Union States:	Argentina, Brazil, Bulgaria, India, Israel, Romania, Türkiye
VII	Union States:	Indonesia, Iran (Islamic Republic of), Luxembourg, Monaco, Saudi Arabia, Slovenia
VIII	Union States:	Croatia, Iceland, Liechtenstein, Malaysia, North Macedonia, Serbia
IX	Union States:	Albania, Algeria, Andorra, Armenia, Azerbaijan, Belarus, Chile, Colombia, Egypt, Estonia, Georgia, Holy See, Iraq, Kazakhstan, Kuwait, Kyrgyzstan, Latvia, Lithuania, Montenegro, Nigeria, Oman, Pakistan, 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, Kenya, Lebanon, Morocco, Panama, Sri Lanka, Trinidad and Tobago, Uruguay, Viet Nam
Sbis	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, Equatorial Guinea, Eswatini, Fiji, Gabon, Ghana, Grenada, Guyana, Honduras, Jamaica, Libya, Malta, Mauritius, Micronesia (Federated States of), Mongolia, Namibia, Nauru, Nicaragua, Papua New Guinea, Paraguay, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Samoa, Seychelles, Suriname, Syrian Arab Republic, Tonga, Tunisia, Vanuatu, Zimbabwe
	Non-Union States:	Maldives, Marshall Islands
Ster	Union States:	Afghanistan, Angola, Bangladesh, Benin, Bhutan, Burkina Faso, Burundi, Cambodia, Central African Republic, Chad, Comoros, Democratic Republic of the Congo, Djibouti, Gambia, Guinea, Guinea-Bissau, Haiti, Kiribati, Lao People's Democratic Republic, Lesotho, Liberia, Madagascar, Malawi, Mali, Mauritania, Mozambique, Nepal, Niger, Niue, Rwanda, Sao Tome and Principe, Senegal, Sierra Leone, Solomon Islands, Sudan, Togo, Tuvalu, Uganda, United Republic of Tanzania, Yemen, Zambia
	Non-Union States:	Eritrea, Ethiopia, Myanmar, Somalia, Timor-Leste

Table 1bis: Distribution of the total amount of contributions between the different classes for 2023

Class	Units	(a) Amount to be recovered per State; Swiss francs	more Unions ("Union States")		WIPO but not members ("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	1,139,475.0	5	5,697,375	-	-
II	20	-	-	-	-	-
III	15	683,685.0	5	3,418,425	-	-
IV	10	455,790.0	10	4,557,900	-	-
IVbis	8	341,842.0	4	1,367,368	-	-
V	5	227,895.0	-	-	-	-
VI	3	136,737.0	6	820,422	-	-
VIbis	2	91,158.0	7	638,106	-	-
VII	1	45,579.0	6	273,474	-	-
VIII	0.5	22,789.0	6	136,734	-	-
IX	0.25	11,395.0	35	398,825	-	-
S	0.13	5,697.0	20	113,940	-	-
Sbis	0.06	2,849.0	42	119,658	2	5,698
Ster	0.03	1,424.0	41	58,384	5	7,120
			187	17,600,611	7	12,818

**Class States (as of January 1, 2023)**

I	Union States:	France, Germany, Japan, United Kingdom, United States of America
III	Union States:	Australia, Italy, Netherlands (Kingdom of the), Sweden, Switzerland
IV	Union States:	Belgium, Canada, China, Denmark, Finland, Ireland, Norway, Republic of Korea, Russian Federation, Spain
IVbis	Union States:	Austria, Mexico, Portugal, South Africa
VI	Union States:	Czech Republic, Greece, Hungary, New Zealand, Poland, Slovakia
VIbis	Union States:	Argentina, Brazil, Bulgaria, India, Israel, Romania, Türkiye
VII	Union States:	Indonesia, Iran (Islamic Republic of), Luxembourg, Monaco, Saudi Arabia, Slovenia
VIII	Union States:	Croatia, Iceland, Liechtenstein, Malaysia, North Macedonia, Serbia
IX	Union States:	Albania, Algeria, Andorra, Armenia, Azerbaijan, Belarus, Chile, Colombia, Egypt, Estonia, Georgia, Holy See, Iraq, Kazakhstan, Kuwait, Kyrgyzstan, Latvia, Lithuania, Montenegro, Nigeria, Oman, Pakistan, 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, Côte d'Ivoire, Cuba, Cyprus, Dominican Republic, Ecuador, Ghana, Guatemala, Jordan, Kenya, Lebanon, Morocco, Panama, Paraguay, Sri Lanka, Trinidad and Tobago, Uruguay, Viet Nam
Sbis	Union States:	Antigua and Barbuda, Bahamas, Barbados, Belize, Bolivia (Plurinational State of), Bosnia and Herzegovina, Botswana, Cabo Verde, Cameroon, Congo, Cook Islands, Democratic People's Republic of Korea, Dominica, El Salvador, Equatorial Guinea, Eswatini, Fiji, Gabon, Grenada, Guyana, Honduras, Jamaica, Libya, Malta, Mauritius, Micronesia (Federated States of), Mongolia, Namibia, Nauru, Nicaragua, Papua New Guinea, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Samoa, Seychelles, Suriname, Syrian Arab Republic, Tonga, Tunisia, Vanuatu, Zimbabwe
	Non-Union States:	Maldives, Marshall Islands
Ster	Union States:	Afghanistan, Angola, Bangladesh, Benin, Bhutan, Burkina Faso, Burundi, Cambodia, Central African Republic, Chad, Comoros, Democratic Republic of the Congo, Djibouti, Gambia, Guinea, Guinea-Bissau, Haiti, Kiribati, Lao People's Democratic Republic, Lesotho, Liberia, Madagascar, Malawi, Mali, Mauritania, Mozambique, Nepal, Niger, Niue, Rwanda, Sao Tome and Principe, Senegal, Sierra Leone, Solomon Islands, Sudan, Togo, Tuvalu, Uganda, United Republic of Tanzania, Yemen, Zambia
	Non-Union States:	Eritrea, Ethiopia, Myanmar, Somalia, Timor-Leste

[Annex II follows]

**Annex II Outstanding Contributions as at December 31, 2023, 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		No arrears		
Andorra		No arrears		
Angola		No arrears		
Antigua and Barbuda		No arrears		
Argentina	Unitary	22*+23		146,185
Armenia		No arrears		
Australia		No arrears		
Austria		No arrears		
Azerbaijan		No arrears		
Bahamas		No arrears		
Bahrain		No arrears		
Bangladesh		No arrears		
Barbados	Unitary	23		2,849
Belarus		No arrears		
Belgium	Unitary	23*		25,444
Belize		No arrears		
Benin		No arrears		
Bhutan		No arrears		
Bolivia (Plurinational State of)	Unitary	22+23		5,698
Bosnia and Herzegovina		No arrears		
Botswana		No arrears		
Brazil		No arrears		
Brunei Darussalam		No arrears		
Bulgaria		No arrears		
Burkina Faso	Paris frozen	78*+79+80+81+82+83+84+85+86+87+88+89	206,923	
	Berne frozen	78+79+80+81+82+83+84+85+86+87+ 88+89	131,084	338,007
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+19 +20+21+22+23	44,571	
	Paris	90+91+92+93	13,276	
	Paris frozen	78+79+80+81+82+83+84+85+86+87+88+89	214,738	
				272,585
Cabo Verde	Unitary	23*		135
Cambodia	Unitary	23		1,424
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+19+20+21+22+23	44,571	
	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	90+91+92+93	7,460	
	Berne frozen	80*+81+82+83+84+85+86+87+88+89	114,858	453,674

State	Unitary contribution/Union/WIPO**	No arrears/years of arrears	Total amount of arrears (in Swiss francs)	
Chad	Unitary	01*+02+03+04+05+06+07+08+09+10+11+12+13+14+15+16+17+18+19+20+21+22+23	31,953	
	Paris frozen	71+72+73+74+75+76+77+78+79+80+81+82+83+84+85+86+87+88+89	250,957	
	Berne frozen	72+73+74+75+76+77+78+79+80+81+82+83+84+85+86+87+88+89	156,387	
				439,297
Chile		No arrears		
China		No arrears		
Colombia		No arrears		
Comoros	Unitary	07+08+09+10+11+12+13+14+15+16+17+18+19+20+21+22+23		24,208
Congo	Unitary	20*+21+22+23		8,984
Cook Islands		No arrears		
Costa Rica		No arrears		
Côte d'Ivoire	Unitary	23*		5,182
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+18+19+20+21+22+23	44,571	
	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	1,096,071
Denmark		No arrears		
Djibouti	Unitary	12+13+14+15+16+17+18+19+20+21+22+23		17,088
Dominica	Unitary	20+21+22+23		11,396
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+18+19+20+21+22+23	155,369	
	Paris	75*+76+77+78+79+80+81+82+83+84+85+86+87+88+89+90+91+92+93	881,422	
				1,036,791
Ecuador		No arrears		
Egypt		No arrears		
El Salvador		No arrears		
Equatorial Guinea	Unitary	12+13+14+15+16+17+18+19+20+21+22+23		25,638
Eritrea		No arrears		
Estonia		No arrears		
Eswatini	Unitary	23		2,849
Ethiopia		No arrears		
Fiji		No arrears		
Finland		No arrears		
France		No arrears		
Gabon	Unitary	21*+22+23		6,413
Gambia		No arrears		
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		No arrears		
Guatemala		No arrears		
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+18+19+20+21+22+23	44,571	
	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	295,379
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+18+19+20+21+22+23	44,571	
	Paris	90+91+92+93	13,276	
	Paris frozen	89	23,213	
	Berne	92+93	3,858	84,918
Guyana		No arrears		
Haiti		No arrears		
Holy See		No arrears		
Honduras	Unitary	23		2,849
Hungary		No arrears		
Iceland		No arrears		
India		No arrears		
Indonesia		No arrears		
Iran (Islamic Republic of)		No arrears		
Iraq	Unitary	22+23		22,790
Ireland		No arrears		
Israel		No arrears		
Italy		No arrears		
Jamaica		No arrears		
Japan		No arrears		
Jordan		No arrears		
Kazakhstan		No arrears		
Kazakhstan		No arrears		
Kiribati		No arrears		
Kuwait		No arrears		
Kyrgyzstan		No arrears		
Lao People's Democratic Republic		No arrears		
Latvia		No arrears		
Lebanon	Unitary	21+22+23		17,091
Lesotho		No arrears		
Liberia		No arrears		
Libya	Unitary	17*+18+19+20+21+22+23		44,473
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	Unitary Paris frozen Berne frozen	22*+23 84+85+86+87+88+89  76*+77+78+79+80+81+82+83 +84+85+86 +87+88+89	2,098 132,377 159,485	293,960
Malta		No arrears		
Marshall Islands	Unitary	23*		119
Mauritania	Unitary  Paris Paris frozen  Berne Berne frozen	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+19+20+21+22+23 92+93  77*+78+79+80+81+82+83+84 +85+86+87+88+89 91*+92+93  74+75+76+77+78+79+80+81+ 82+83+84 +85+86+87+ 88+89	44,571  6,899 219,120  4,589 150,618	425,797
Mauritius		No arrears		
Mexico		No arrears		
Micronesia (Federated States of)	Unitary	16*+17+18+19+20+21+22+23		20,889
Monaco		No arrears		
Mongolia		No arrears		
Montenegro		No arrears		
Morocco		No arrears		
Mozambique		No arrears		
Myanmar	Unitary	23*		753
Namibia		No arrears		
Nauru		No arrears		
Nepal	Unitary	22+23		2,848
Netherlands (Kingdom of)		No arrears		
New Zealand		No arrears		
Nicaragua		No arrears		
Niger	Unitary  Paris Paris frozen  Berne Berne frozen	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+19+20+21+22+23 91*+92+93  81+82+83+84+85+86+87+88+ 89 91+92+93  80*+81+82+83+84+85+86+87 +88+89	44,571  7,010  179,097 5,665  109,915	346,258
Nigeria	Unitary	22*+23		14,375
Niue	Unitary	23		1,424
North Macedonia		No arrears		
Norway		No arrears		
Oman		No arrears		
Pakistan		No arrears		
Panama	Unitary	23*		263
Papua New Guinea	Unitary	23*		2,644
Paraguay		No arrears		
Peru		No arrears		
Philippines		No arrears		
Poland		No arrears		
Portugal		No arrears		
Qatar		No arrears		
Republic of Korea	Unitary	23*		84,453
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	Unitary	22*+23		486,649
Rwanda		No arrears		
Saint Kitts and Nevis		No arrears		
Saint Lucia		No arrears		
Saint Vincent and the Grenadines	Unitary	23		2,849
Samoa		No arrears		
San Marino		No arrears		
Sao Tome and Principe		No arrears		
Saudi Arabia		No arrears		
Senegal		No arrears		
Serbia		No arrears		
Seychelles		No arrears		
Sierra Leone		No arrears		
Singapore		No arrears		
Slovakia		No arrears		
Slovenia		No arrears		
Solomon Islands	Unitary	22+23		2,848
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+19+20+21+22+23	44,571	
	WIPO	90+91+92+93	4,452	
	WIPO frozen	83+84+85+86+87+88+89	55,250	104,273
South Africa		No arrears		
Spain		No arrears		
Sri Lanka		No arrears		
Sudan		No arrears		
Suriname	Unitary	19+20+21+22+23		14,245
Sweden	Unitary	23*		32,775
Switzerland		No arrears		
Syrian Arab Republic		No arrears		
Tajikistan		No arrears		
Thailand		No arrears		
Timor-Leste	Unitary	22*+23		1,567
Togo	Unitary	09*+10+11+12+13+14+15+16+17+18+19+20+21+22+23	20,790	
	Paris frozen	84+85+86+87+88+89	132,377	
	Berne frozen	83*+84+85+86+87+88+89	87,785	240,952
Tonga		No arrears		
Trinidad and Tobago		No arrears		
Tunisia		No arrears		
Türkiye		No arrears		
Turkmenistan		No arrears		
Tuvalu	Unitary	22+23		2,848
Uganda	Paris frozen	83*+84 +85+86+87+88+89		140,372
Ukraine		No arrears		
United Arab Emirates	Unitary	23		11,395
United Kingdom		No arrears		
United Republic of Tanzania		No arrears		
United States of America	Unitary	23		1,139,475



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	23		2,849
Venezuela (Bolivarian Republic of)	Unitary	13*+14+15+16+17+18+19+20+21+22+23		115,305
Viet Nam		No arrears		
Yemen	Unitary	14+15+16+17+18+19+20+21+22+23	14,240	
	WIPO frozen	87*+88+89	19,142	33,382
Zambia		No arrears		
Zimbabwe		No arrears		

Total includes:

outstanding contributions

4,124,491

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

3,788,494

TOTAL

7,912,985

\* 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	1,108,394
Berne Union	119,358
Nice Union	-
Locarno Union	-
WIPO Convention	4,452
Unitary contribution	2,892,287
Total	4,124,491

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

	Amount of arrears (in Swiss francs)
Paris Union (frozen)	2,421,662
Berne Union (frozen)	1,292,440
WIPO Convention (frozen)	74,392
Total	3,788,494

[Annex III follows]

**Annex III Contributions received in advance as at December 31, 2023**

	<b>In Swiss Francs</b>
<i>Contributions for 2024 already received by December 31, 2023</i>	
Afghanistan	1,424
Angola	1,424
Armenia	11,395
Australia	683,685
Austria	341,842
Benin	1,392
Bhutan	2,849
Bulgaria	91,158
Cameroon	2,849
Canada	455,790
Czech Republic	136,737
France	11,395
France	839,931
Haiti	1,424
Holy See	11,395
Jordan	5,697
Kazakhstan	11,395
Latvia	11,395
Lithuania	11,395
Malta	2,657
Nauru	160
Netherlands (Kingdom of the)	683,685
Portugal	52,743
Samoa	2,849
St Kitts and Nevis	2,849
Saudi Arabia	45,579
Switzerland	683,685
Tajikistan	11,395
Thailand	11,395
Türkiye	58,599
United Republic of Tanzania	1,424
United Kingdom	1,139,475
<b>Total</b>	<b>5,331,067</b>
<i>Contributions received for 2024 and thereafter</i>	
Afghanistan	15,058
Angola	30,120
Cameroon	629
Samoa	24
<b>Sub-total</b>	<b>45,831</b>
<b>TOTAL</b>	<b>5,376,898</b>

[Annex IV follows]

**Annex IV Working Capital Funds as at December 31, 2023**

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	3,408
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	
	Berne	2,915	
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	
Malawi	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 (Kingdom of the)	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	



State	Union	Total amount invoiced (in Swiss francs)	Amount due, if applicable (in Swiss francs)
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	
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	
Türkiye	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	

State	Union	Total amount invoiced (in Swiss francs)	Amount due, if applicable (in Swiss francs)
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	
<b>Total</b>		<b>10,749,494</b>	<b>30,558</b>

*Total of Working Capital Funds*

Union	Amount (in Swiss francs)	Invoiced* as at December 31, 2023	Reference
Paris <sup>1</sup>	-	2,000,000.00	AB/VI/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/VI/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/VI/23, par.301 and 302
Locarno <sup>2</sup>	29,494.00	30,000.00	AB/IV/35, par.152
PCT <sup>3</sup>		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/VI/23, par.301 and 302
<b>Total</b>	<b>6,342,388.11</b>		

\* Historical amount

*Total of outstanding Working Capital Funds*

Union	Amount (in Swiss francs)
Paris Union	25,916
Berne Union	4,642
<b>Total</b>	<b>30,558</b>

1 The Paris Union Working Capital Fund was set up in 1978 and fixed at 2 000 000 francs (document AB/VI/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, 2023, 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, 2023, 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]