

## **Program and Budget Committee**

**Fortieth Session**  
**Geneva, June 15 to 19, 2026**

### **STATUS OF THE PAYMENT OF CONTRIBUTIONS AS AT APRIL 30, 2026**

*prepared by the Secretariat*

1. This document contains information concerning the arrears in annual contributions and in payments towards the working capital funds.

#### **ARREARS IN CONTRIBUTIONS AS AT APRIL 30, 2026**

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

2. The following table shows the arrears in contributions on April 30, 2026, 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 5 below.

State	Unitary/ Union/ WIPO	No arrears/Year(s) of Arrears (partial payment is indicated by an asterisk)	Amount of Arrears		% of Total Arrears
				Total	
Afghanistan		No arrears			
Albania		No arrears			
Algeria		No arrears			
Andorra	Unitary	26		11,395	0.17
Angola		No arrears			
Antigua and Barbuda		No arrears			
Argentina	Unitary	26*		66,742	0.97
Armenia		No arrears			
Australia		No arrears			
Austria		No arrears			
Azerbaijan		No arrears			
Bahamas	Unitary	26		2,849	0.04
Bahrain	Unitary	26		5,697	0.08
Bangladesh	Unitary	26		1,424	0.02
Barbados	Unitary	26		2,849	0.04
Belarus		No arrears			
Belgium	Unitary	26		455,790	6.62
Belize		No arrears			
Benin		No arrears			
Bhutan		No arrears			
Bolivia (Plurinational State of)	Unitary	22+23+24+25+26		14,245	0.21
Bosnia and Herzegovina		No arrears			
Botswana		No arrears			
Brazil		No arrears			
Brunei Darussalam	Unitary	25+26		5,698	0.08
Bulgaria		No arrears			
Burkina Faso	Unitary	26		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+25+26	48,843		
	Paris	90+91+92+93	13,276	62,119	0.90
Cabo Verde	Unitary	26		2,849	0.04
Cambodia	Unitary	26		1,424	0.02
Cameroon	Unitary	26		2,849	4%
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+25+26	48,843		
	Paris	90+91+92+93	13,276		
	Berne	90+91+92+93	7,460	69,579	1.01
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+25+26		36,225	0.53

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	26		11,395	0.17
China	Unitary	26		455,790	6.62
Colombia		No arrears			
Comoros	Unitary	07+08+09+10+11+12+13+14+15+16+17+18+19+ 20+21+22+23+24+25+26		28,480	0.41
Congo	Unitary	20*+21+22+23+24+25+26		17,531	0.25
Cook Islands		No arrears			
Costa Rica		No arrears			
Côte d'Ivoire		No arrears			
Croatia		No arrears			
Cuba		No arrears			
Cyprus		No arrears			
Czech Republic		No arrears			
Democratic People's Republic of Korea		No arrears			
Democratic Republic of the Congo	Unitary	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+25+26	48,843		
	Paris	90+91+92+93	159,959		
	Berne	90+91+92+93	90,326	299,128	4.35
Denmark		No arrears			
Djibouti	Unitary	12+13+14+15+16+17+18+19+20+21+22+23+24+ 25+26		21,360	0.31
Dominica	Unitary	20+21+22+23+24+25+26		19,943	0.29
Dominican Republic		No arrears			
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+24+ 25+26		34,185	0.50
Eritrea	Unitary	24+25+26		4,272	0.06
Estonia		No arrears			
Eswatini	Unitary	26		2,849	0.04
Ethiopia		No arrears			
Fiji		No arrears			
Finland		No arrears			
France	Unitary	26*		299,538	4.35
Gabon	Unitary	22*+23+24+25+26		13,559	0.20
Gambia		No arrears			
Georgia		No arrears			
Germany	Unitary	26*		206,483	3.00
Ghana		No arrears			
Greece	Unitary	26*		34,183	0.50
Grenada		No arrears			
Guatemala	Unitary	26		5,697	0.08
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+25+26	48,843		
	Paris	90+91+92+93	13,276		
	Berne	90+91+92+93	7,460	69,579	1.01
Guinea-Bissau	Unitary	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+25+26		42,430	0.62
Guyana		No arrears			
Haiti	Unitary	26		1,424	0.02

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	25*+26		3,178	0.05
Hungary		No arrears			
Iceland		No arrears			
India		No arrears			
Indonesia	Unitary	26		45,579	0.66
Iran (Islamic Republic of)		No arrears			
Iraq	Unitary	25+26		22,790	0.33
Ireland		No arrears			
Israel		No arrears			
Italy	Unitary	26*		130,636	1.90
Jamaica		No arrears			
Japan	Unitary	26		1,139,475	16.55
Jordan		No arrears			
Kazakhstan		No arrears			
Kenya		No arrears			
Kiribati	Unitary	26		1,424	0.02
Kuwait		No arrears			
Kyrgyzstan		No arrears			
Lao People's Democratic Republic	Unitary	26		1,424	0.02
Latvia	Unitary	26		11,395	0.17
Lebanon	Unitary	23+24+25+26		22,788	0.33
Lesotho		No arrears			
Liberia		No arrears			
Libya	Unitary	25+26		8,546	0.12
Liechtenstein		No arrears			
Lithuania		No arrears			
Luxembourg		No arrears			
Madagascar		No arrears			
Malawi		No arrears			
Malaysia		No arrears			
Maldives		No arrears			
Mali	Unitary	23*+24+25+26		4,529	0.07
Malta	Unitary	26*		2,848	0.04
Marshall Islands		No arrears			
Mauritania	Unitary	94+95+96+97+98+99+00+01+02+03+04+05+06+07+08+09+10+11+12+13+14+15+16+17+18+19+20+21+22+23+24+25+26	48,843		
	Paris	92*+93	4,831		
	Berne	92+93	3,858	57,532	0.84
Mauritius		No arrears			
Mexico	Unitary	26		341,842	4.97
Micronesia (Federated States of)	Unitary	21*+22+23+24+25+26		16,688	0.24
Monaco		No arrears			
Mongolia		No arrears			
Montenegro		No arrears			
Morocco		No arrears			
Mozambique	Unitary	26		1,424	0.02
Myanmar	Unitary	26*		138	0.00
Namibia		No arrears			
Nauru	Unitary	24*+25+26		5,959	0.09
Nepal	Unitary	26		1,424	0.02
Netherlands (Kingdom of the)		No arrears			
New Zealand		No arrears			
Nicaragua	Unitary	26		2,849	0.04

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+25+26	48,843		
	Paris	92+93	6,899		
	Berne	91*+92+93	5,273	61,015	0.89
Nigeria	Unitary	22*+23+24+25+26		48,560	0.71
Niue		No arrears			
North Macedonia		No arrears			
Norway		No arrears			
Oman	Unitary	26		11,395	0.17
Pakistan		No arrears			
Panama	Unitary	26*		105	0.00
Papua New Guinea	Unitary	25+26		5,698	0.08
Paraguay		No arrears			
Peru		No arrears			
Philippines		No arrears			
Poland		No arrears			
Portugal		No arrears			
Qatar		No arrears			
Republic of Korea	Unitary	26*		61,847	0.90
Republic of Moldova		No arrears			
Romania		No arrears			
Russian Federation		No arrears			
Rwanda		No arrears			
Saint Kitts and Nevis		No arrears			
Saint Lucia		No arrears			
Saint Vincent and the Grenadines	Unitary	25*+26		3,231	0.05
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+25+26		7,120	0.10
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+25+26	48,843		
	WIPO	90+91+92+93	4,452	53,295	0.77
South Africa		No arrears			
Spain		No arrears			
Sri Lanka		No arrears			
Sudan		No arrears			
Suriname	Unitary	19+20+21+22+23+24+25+26		22,792	0.33
Sweden		No arrears			
Switzerland		No arrears			
Syrian Arab Republic		No arrears			
Tajikistan		No arrears			
Thailand		No arrears			
Timor-Leste	Unitary	26		1,424	0.02
Togo	Unitary	26		1,424	0.02
Tonga	Unitary	26		2,849	0.04

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+25+26		7,120	0.10
Uganda		No arrears			
Ukraine		No arrears			
United Arab Emirates	Unitary	26		11,395	0.17
United Kingdom		No arrears			
United Republic of Tanzania	Unitary	26		1,424	0.02
United States of America	Unitary	25+26		2,278,950	33.11
Uruguay	Unitary	26		5,697	0.08
Uzbekistan		No arrears			
Vanuatu	Unitary	24+25+26		8,547	0.12
Venezuela (Bolivarian Republic of)	Unitary	13*+14+15+16+17+18+19+20+21+22+23+24+25+26		138,094	2.01
Viet Nam		No arrears			
Yemen	Unitary	14+15+16+17+18+19+20+21+22+23+24+25+26		18,512	0.27
Zambia		No arrears			
Zimbabwe		No arrears			
<b>Grand Total</b>				<b>6,883,946</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)

	Amount of Arrears (in Swiss Francs)
Unitary Contributions	6,553,600
Contribution-financed Unions and WIPO	330,346
<b>Grand Total</b>	<b>6,883,946</b>

### Observations

3. The total amount of the overdue contributions was, on April 30, 2026, 6.9 million Swiss francs, of which 6.6 million Swiss francs concern the unitary contribution system, whereas 0.3 million Swiss francs concern the pre-1994 contributions in respect of the CF Unions and WIPO. The total amount of arrears, 6.9 million Swiss francs (as shown in the above table), corresponds to 39 per cent of the total amount invoiced for contributions payable for 2026, this amount being 17.6 million Swiss francs.

4. Any payment that reaches the International Bureau between May 1 and June 30, 2026, 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

5. 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, 2026, 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 June 30, 2026, will be reported to the Assemblies in a separate document.

State	Union/ WIPO	Year(s) of Arrears  (partial payment is indicated by an asterisk)	Amount of Arrears (in Swiss francs)		% of Total Arrears
				Total	
Burkina Faso	Paris frozen	89			
	Berne frozen	88*+89	23,213		
			21,088	44,301	1.27
Burundi	Paris frozen	78+79+80+81+82+83+84+85+86+87+88 +89		214,738	6.15
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	11.12
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	11.66
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	22.94
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	6.59
Guinea-Bissau	Paris frozen	89		23,213	0.66
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	8.36
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	10.58
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	8.27
Somalia	WIPO frozen	83+84+85+86+87+88+89		55,250	1.58
Togo	Paris frozen	84+85+86+87+88+89	132,377		
	Berne frozen	83*+84+85+86+87+88+89	86,375	218,752	6.26
Uganda	Paris frozen	83*+84+85+86+87+88+89		140,145	4.01
Yemen	WIPO frozen	87*+88+89		19,142	0.55
<b>Grand Total</b>				<b>3,493,151</b>	<b>100.00</b>

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

<b>Union/ WIPO</b>	<b>Amount of Arrears (in Swiss Francs)</b>
Paris frozen	2,237,725
Berne frozen	1,181,034
WIPO frozen	74,392
<b>Grand Total</b>	<b>3,493,151</b>

**Amounts due towards the Working Capital Funds**

6. The following table shows the amounts due, on April 30, 2026, 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 June 30, 2026, will be reported to the Assemblies in a separate document.

<b>State</b>	<b>Union</b>		<b>Total (in Swiss Francs)</b>
Burundi	Paris		2,018
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>29,168</b>

**Total amount due towards the Working Capital Funds**

<b>Union</b>	<b>Total (in Swiss Francs)</b>
Paris Union	24,526
Berne Union	4,642
<b>Grand Total</b>	<b>29,168</b>

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

7. 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, 2025, the total arrears in contributions and working capital funds amounted to 6.04 million Swiss francs and the number of countries having to pay an annual contribution was 194.

8. The following table gives the amounts of arrears in contributions (including the “frozen” arrears of the LDCs) and Working Capital Funds (WCF) since 2016.



Arrears in contributions as of December 31 (millions of Swiss francs)					
Year	Unitary contribution	Contribution-financed Unions	"Frozen" arrears	WCF	Total
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
2024	2.98	0.35	3.79	0.03	7.15
2025	2.19	0.33	3.49	0.03	6.04

[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 2024/25 biennium were approved on July 2023, by the Assemblies of the Member States of WIPO and the Unions administered by WIPO (document A/64/14, paragraph 140).

Table 1: Distribution of the total amount of contributions between the different classes for 2024

Class	Units	(a) Amount to be recovered per State; Swiss francs	more Unions ("Union States")		but not members of any ("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	43	122,507	2	5,698
Ster	0.03	1,424.0	40	56,960	5	7,120
			187	17,602,036	7	12,818

Class	States (as of January 1, 2024)	
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, Bhutan, 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, 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 2025

Class	Units	(a) Amount to be recovered per State; Swiss francs	more Unions ("Union States")		but not members of any ("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	33	376,035	-	-
S	0.13	5,697.0	21	119,637	-	-
Sbis	0.06	2,849.0	45	128,205	2	5,698
Ster	0.03	1,424.0	39	55,536	5	7,120
			187	17,589,217	7	12,818

Class	States (as of January 1, 2025)	
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, 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
S	Union States:	Algeria, Bahrain, Costa Rica, Côte d'Ivoire, Cuba, Cyprus, Dominican Republic, Ecuador, Ghana, Guatemala, Jordan, Kenya, Lebanon, Morocco, Panama, Paraguay, Sri Lanka, Trinidad and Tobago, Uruguay, Venezuela (Bolivarian Republic of), Viet Nam
Sbis	Union States:	Antigua and Barbuda, Bahamas, Barbados, Belize, Bhutan, Bolivia (Plurinational State of), Bosnia and Herzegovina, Botswana, Brunei Darussalam, 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, Sao Tome and Principe, Seychelles, Suriname, Syrian Arab Republic, Tonga, Tunisia, Vanuatu, Zimbabwe
	Non-Union States:	Maldives, Marshall Islands
Ster	Union States:	Afghanistan, Angola, Bangladesh, Benin, 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, 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, 2025, and Arrears in Contribution of the Least Developed Countries (LDCs) having a Special (Frozen) Account

State	Unitary contribution/Unitary/ 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		No arrears		
Armenia		No arrears		
Australia		No arrears		
Austria		No arrears		
Azerbaijan		No arrears		
Bahamas		No arrears		
Bahrain	Unitary	25		5,697
Bangladesh		No arrears		
Barbados		No arrears		
Belarus		No arrears		
Belgium		No arrears		
Belize		No arrears		
Benin		No arrears		
Bhutan		No arrears		
Bolivia (Plurinational State of)	Unitary	22+23+24+25		11,396
Bosnia and Herzegovina		No arrears		
Botswana		No arrears		
Brazil		No arrears		
Brunei Darussalam	Unitary	25		2,849
Bulgaria		No arrears		
Burkina Faso	Paris frozen	89	23,213	44,301
	Berne frozen	88*+89	21,088	
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+25	47,419	275,433
	Paris	90+91+92+93	13,276	
	Paris frozen	78+79+80+81+82+83+84+85+86+87+88+89	214,738	
Cabo Verde		No arrears		
Cambodia	Unitary	25		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+24+25	47,419	456,522
	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	

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+24 +25	34,801	
	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	
				442,145
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+25		27,056
Congo	Unitary	20*+21+22+23+24+25		14,682
Cook Islands		No arrears		
Costa Rica		No arrears		
Côte d'Ivoire		No arrears		
Croatia		No arrears		
Cuba		No arrears		
Cyprus		No arrears		
Czech Republic		No arrears		
Democratic People's Republic of Korea		No arrears		
Democratic Republic of the Congo	Unitary	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+25	47,419	
	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	1,098,919
Denmark		No arrears		
Djibouti	Unitary	12+13+14+15+16+17+18+19+ 20+21+22+23+24+25		19,936
Dominica	Unitary	20+21+22+23+24+25		17,094
Dominican Republic		No arrears		
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+24+25		31,336
Eritrea	Unitary	24+25		2,848
Estonia		No arrears		
Eswatini		No arrears		
Ethiopia		No arrears		
Fiji		No arrears		
Finland		No arrears		
France		No arrears		
Gabon	Unitary	22*+23+24+25		11,096
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	Unitary	25		2,849
Guatemala	Unitary	25*		454
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+25	47,419	
	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	298,227
Guinea-Bissau	Unitary	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+25	41,006	
	Paris frozen	89	23,213	64,219
Guyana	Unitary	25*		146
Haiti		No arrears		
Holy See		No arrears		
Honduras	Unitary	25*		329
Hungary		No arrears		
Iceland		No arrears		
India	Unitary	25*		11,104
Indonesia	Unitary	25		45,579
Iran (Islamic Republic of)		No arrears		
Iraq	Unitary	25		11,395
Ireland		No arrears		
Israel		No arrears		
Italy	Unitary	25*		1,340
Jamaica		No arrears		
Japan		No arrears		
Jordan		No arrears		
Kazakhstan		No arrears		
Kenya		No arrears		
Kiribati	Unitary	24+25		2,848
Kuwait		No arrears		
Kyrgyzstan		No arrears		
Lao People's Democratic Republic		No arrears		
Latvia		No arrears		
Lebanon	Unitary	22+23+24+25		22,788
Lesotho		No arrears		
Liberia		No arrears		
Libya	Unitary	25		2,849
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	23*+24+25 84+85+86+87+88+89  76*+77+78+79+80+81+82+83 +84+85+86 +87+88+89	3,126 132,377 159,485	294,988
Malta		No arrears		
Marshall Islands		No arrears		
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+24+25  92*+93  77*+78+79+80+81+82+83+84 +85+86+87+88+89 92+93  74+75+76+77+78+79+80+81+ 82+83+84 +85+86+87+ 88+89	47,419   4,831 219,120  3,858 150,618	425,846
Mauritius		No arrears		
Mexico	Unitary	25*		123,063
Micronesia (Federated States of)	Unitary	21*+22+23+24+25		13,839
Monaco		No arrears		
Mongolia		No arrears		
Montenegro		No arrears		
Morocco		No arrears		
Mozambique		No arrears		
Myanmar	Unitary	25*		165
Namibia		No arrears		
Nauru	Unitary	24*+25		3,110
Nepal		No arrears		
Netherlands (Kingdom of the)		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+24+25  92+93  81+82+83+84+85+86+87+88+ 89 91*+92+93  80*+81+82+83+84+85+86+87 +88+89	47,419   6,899  179,097 5,315  109,915	348,645
Nigeria	Unitary	22*+23+24+25		37,165
Niue		No arrears		
North Macedonia		No arrears		
Norway		No arrears		
Oman		No arrears		
Pakistan		No arrears		
Panama	Unitary	25*		247
Papua New Guinea	Unitary	25*		2,849
Paraguay		No arrears		
Peru		No arrears		
Philippines		No arrears		
Poland		No arrears		
Portugal		No arrears		
Qatar		No arrears		
Republic of Korea	Unitary	25*		15,345
Republic of Moldova		No arrears		

State	Unitary contribution/Union/ WIPO**	No arrears/years of arrears	Total amount of arrears (in Swiss francs)	
Romania		No arrears		
Russian Federation		No arrears		
Rwanda		No arrears		
Saint Kitts and Nevis		No arrears		
Saint Lucia		No arrears		
Saint Vincent and the Grenadines	Unitary	25*		382
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+25		5,696
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+25	47,419	
	WIPO	90+91+92+93	4,452	
	WIPO frozen	83+84+85+86+87+88+89	55,250	107,121
South Africa		No arrears		
Spain		No arrears		
Sri Lanka		No arrears		
Sudan		No arrears		
Suriname	Unitary	19+20+21+22+23+24+25		19,943
Sweden		No arrears		
Switzerland		No arrears		
Syrian Arab Republic		No arrears		
Tajikistan		No arrears		
Thailand		No arrears		
Timor-Leste		No arrears		
Togo	Paris frozen	84+85+86+87+88+89	132,377	
	Berne frozen	83*+84+85+86+87+88+89	86,375	218,752
Tonga		No arrears		
Trinidad and Tobago	Unitary	25		5,697
Tunisia		No arrears		
Türkiye		No arrears		
Turkmenistan		No arrears		
Tuvalu	Unitary	22+23+24+25		5,696
Uganda	Paris frozen	83*+84 +85+86+87+88+89		140,145
Ukraine		No arrears		
United Arab Emirates		No arrears		
United Kingdom		No arrears		
United Republic of Tanzania		No arrears		
United States of America	Unitary	25		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	24+25		5,698
Venezuela (Bolivarian Republic of)	Unitary	13*+14+15+16+17+18+19+20 +21+22+23+24+25		132,397
Viet Nam		No arrears		
Yemen	Unitary	14+15+16+17+18+19+20+21+ 22+23+24+25	17,088	
	WIPO frozen	87*+88+89	19,142	36,230
Zambia		No arrears		
Zimbabwe		No arrears		

Total includes:

outstanding contributions

2,516,204

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

3,493,151

TOTAL

6,009,355

\* 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)

Unitary contribution/Union/WIPO	Amount of arrears (in Swiss francs)
Paris Union	211,517
Berne Union	114,419
Nice Union	-
Locarno Union	-
WIPO Convention	4,452
Unitary contribution	2,185,816
Total	2,516,204

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

Union/WIPO	Amount of arrears (in Swiss francs)
Paris Union (frozen)	2,237,725
Berne Union (frozen)	1,181,034
WIPO Convention (frozen)	74,392
Total	3,493,151

[Annex III follows]

**Annex III Contributions received in advance as at December 31, 2025**

State	In Swiss Francs
<i>Contributions for 2026 already received by December 31, 2025</i>	
Afghanistan	1,424
Angola	1,424
Argentina	24,416
Armenia	11,395
Australia	683,685
Austria	341,842
Belize	2,849
Bhutan	2,849
Botswana	2,849
Bulgaria	91,152
Côte d'Ivoire	5,697
Czech Republic	136,737
Dominican Republic	5,697
El Salvador	2,849
France	839,937
Greece	33,185
Holy See	11,395
Jamaica	2,849
Kenya	5,697
Kuwait	11,395
Lithuania	11,395
Malta	2,849
Marshall Islands	2,805
Mauritius	2,849
Netherlands (Kingdom of the)	683,685
New Zealand	136,737
Poland	34,188
Portugal	52,743
Qatar	11,395
Samoa	2,849
San Marino	11,395
St Kitts and Nevis	2,841
Senegal	1,374
Seychelles	2,849
Singapore	11,395
Spain	455,790
Switzerland	683,685
Tajikistan	11,395
Thailand	11,395
Türkiye	58,599
United Kingdom	1,139,475
Uzbekistan	11,395
<b>Total</b>	<b>5,562,406</b>
<i>Contributions received for 2026 and thereafter</i>	
Afghanistan	12,210
Angola	27,272
Côte d'Ivoire	149
Dominican Republic	836
<b>Sub-total</b>	<b>40,467</b>
<b>TOTAL</b>	<b>5,602,873</b>

[Annex IV follows]

**Annex IV Working Capital Funds as at December 31, 2025**

State	Union	Total amount invoiced (in Swiss francs)	Amount due, if applicable (in Swiss francs)
Algeria	Paris Nice Madrid	22,533 1,412 25,400	
Argentina	Paris Berne	66,895 29,148	
Australia	Paris Berne IPC Nice PCT	112,661 43,722 43,463 7,058 91,000	
Austria	Paris Berne IPC Nice PCT Madrid	75,110 8,744 28,977 4,707 19,250 84,800	
Bahamas	Paris Berne	7,508 2,915	
Barbados	Paris	1,882	
Belgium	Paris Berne IPC Nice PCT Madrid Hague	112,661 43,722 43,463 7,058 9,800 127,200 28,261	
Benin	Paris Berne Nice	7,508 2,915 470	
Brazil	Paris Berne IPC PCT	93,593 43,722 15,283 4,200	
Bulgaria	Paris Berne PCT	22,533 8,744 200	
Burkina Faso	Paris Berne	7,508 2,915	
Burundi	Paris	7,508	2,018
Cameroon	Paris Berne	7,508 8,744	
Canada	Paris Berne	112,661 43,722	
Central African Republic	Paris Berne	7,508 2,915	943
Chad	Paris Berne	7,508 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 Berne	7,508 2,915	
Costa Rica	Berne	2,915	
Côte d'Ivoire	Paris Berne	7,508 8,744	
Cuba	Paris	22,533	
Cyprus	Paris Berne	16,831 8,744	
Czech Republic	Paris Berne IPC Nice Locarno Madrid	50,073 19,432 19,318 3,138 910 56,533	
Democratic People's Republic of Korea	Paris	7,508	
Democratic Republic of Congo	Paris Berne	22,533 8,744	14,057 1,727
Denmark	Paris Berne IPC Nice Locarno PCT	75,110 29,148 28,977 4,707 1,364 41,000	
Dominican Republic	Paris	22,533	
Egypt	Paris Berne IPC Madrid Hague	22,533 2,915 6,701 25,400 5,652	
Fiji	Berne	2,915	
Finland	Paris Berne IPC Nice Locarno PCT	75,110 29,148 28,977 4,707 1,364 34,200	
France	Paris Berne IPC Nice Locarno PCT Madrid Hague	187,765 72,871 72,435 11,764 3,409 110,700 211,800 47,102	
Gabon	Paris Berne	7,508 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 Berne Nice	20,646 8,744 1,412	
Libya	Paris Berne	22,533 8,744	
Liechtenstein	Paris Berne Nice PCT Madrid Hague	7,508 2,915 470 1,500 8,400 1,884	
Luxembourg	Paris Berne IPC Nice PCT Madrid Hague	7,508 2,915 2,895 470 650 8,400 1,884	
Madagascar	Paris Berne	7,508 8,744	
Malawi	Paris	7,508	
Mali	Paris Berne	3,812 2,915	
Malta	Paris Berne	7,508 2,915	
Mauritania	Paris Berne PCT	7,508 2,915 50	
Mauritius	Paris	7,508	
Mexico	Paris Berne	75,110 29,148	
Monaco	Paris Berne IPC Nice PCT Madrid Hague	7,508 2,915 2,895 470 200 8,400 1,884	
Mongolia	Paris	1,882	
Morocco	Paris Berne Nice Madrid Hague	22,533 8,744 1,412 25,400 5,652	

State	Union	Total amount invoiced (in Swiss francs)	Amount due, if applicable (in Swiss francs)
Netherlands (Kingdom of the)	Paris Berne IPC Nice Locarno PCT Madrid Hague	112,661 43,722 43,463 7,058 2,903 20,350 127,200 28,261	
New Zealand	Paris Berne	37,556 14,574	
Niger	Paris Berne	7,508 2,915	
Nigeria	Paris	22,533	
Norway	Paris Berne IPC Nice Locarno PCT	75,110 29,148 28,977 4,707 1,364 21,750	
Pakistan	Berne	8,744	
Philippines	Paris Berne	22,533 8,744	
Poland	Paris Berne	37,556 8,744	
Portugal	Paris Berne IPC Madrid Nice	75,110 14,574 28,977 84,800 4,707	
Republic of Korea	Paris PCT	22,533 3,700	
Romania	Paris Berne PCT Madrid	33,788 8,744 550 84,800	
Russian Federation	Paris IPC Nice Locarno PCT Madrid	187,765 72,435 11,764 3,409 24,750 211,800	
Rwanda	Paris	2,849	
San Marino	Paris Madrid	22,533 25,400	
Senegal	Paris Berne	7,508 8,744	
Serbia	Paris Berne Nice Locarno Madrid	29,927 14,574 2,354 1,364 84,800	
Slovakia	Paris Berne IPC Nice Locarno Madrid	25,037 9,716 9,659 1,569 454 28,267	

State	Union	Total amount invoiced (in Swiss francs)	Amount due, if applicable (in Swiss francs)
South Africa	Paris Berne	75,110 29,148	
Spain	Paris Berne IPC Nice Locarno Madrid Hague	75,110 58,296 28,977 4,707 1,364 84,800 18,840	
Sri Lanka	Paris Berne PCT	7,508 2,915 300	
Sudan	Paris	2,849	
Suriname	Paris Berne IPC Nice Hague	7,508 2,915 2,895 470 1,884	
Sweden	Paris Berne IPC Nice Locarno PCT	112,661 43,722 43,463 7,058 2,045 162,800	
Switzerland	Paris Berne IPC Nice Locarno PCT Madrid Hague	112,661 43,722 43,463 7,058 2,045 74,000 127,200 28,261	
Syrian Arab Republic	Paris	22,533	
Thailand	Berne	2,915	
Togo	Paris Berne	7,508 2,915	
Trinidad and Tobago	Paris	22,533	
Tunisia	Paris Berne Nice Madrid Hague	22,533 8,744 1,412 25,400 5,652	
Türkiye	Paris Berne	22,533 8,744	
Uganda	Paris	7,508	
United Kingdom	Paris Berne IPC Nice PCT	187,765 72,871 72,435 11,764 168,000	
United Republic of Tanzania	Paris	14,903	
United States of America	Paris IPC Nice PCT	187,765 72,435 11,764 754,900	
Uruguay	Paris Berne	7,508 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	
Total		10,749,494	29,168

*Total of Working Capital Funds*

Union	Amount (in Swiss francs)	Invoiced* as at December 31, 2025	Reference
Paris <sup>1</sup>	-	2,000,000.00	AB/VII/23, par.301 and 302
	1,592,894.11	2,000,000.00	P/A/VIII/3, par.11(i)
Berne	1,300,000.00	1,300,000.00	AB/VII/23, par.301 and 302
IPC	1,000,000.00	1,000,000.00	AB/XVI/23, par.178
Nice	160,000.00	160,000.00	AB/VII/23, par.301 and 302
Locarno <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/VII/23, par.301 and 302
Total	6,342,388.11		

\* Historical amount

*Total of outstanding Working Capital Funds*

Union	Amount (in Swiss francs)
Paris Union	24,526
Berne Union	4,642
Total	29,168

1 The Paris Union Working Capital Fund was set up in 1978 and fixed at 2 000 000 francs (document AB/VII/23, paragraphs 301 and 302). Since this Union's assembly had decided to use the Working Capital Fund to cover the exceptional expenses of the Diplomatic Conference for the Revision of the Paris Convention (the 1980, 1981, 1982 and 1984 sessions and the preparatory and consultative meetings from 1984 to 1987), it also decided, at its 1983 session, to reconstitute the Working Capital Fund up to an amount of 2 000 000 francs (document P/A/VIII/3, paragraph 11.i). As a result, the Paris Union Working Capital Fund amounted, as at December 31, 2025, 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, 2025, 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]