

		Suggestion to delete: "including the possibility of developing an international tax cooperation framework or instrument that is developed and agreed upon through a United Nations intergovernmental process"					New para 8(bis) with reference to "maximizing participation", and new para 20bis stating that decision-making will be addressed at the organizational session	moving para 22 to new section after para 10 as new section on relationship with other fora; change 9f to add reference on enhancing OIM and to the need on enhancing domestic tax systems and institutional capacity	References to safeguards of taxpayers, including right to good administration, right to be heard, right to remedy and fair trial should be included in principles.	Second sentence of chapeteau on commitments should be amended to make it less prescriptive	Decisions on development of protocols and substance of protocols should be taken by negotiating committee after assessment of suitability				
In favour		55	55	25	50	44	50	44	50	48	49	110			
Against		97	107	48	103	103	103	103	103	103	103	8			
Abstention		13	16	9	9	15	15	15	15	11	10	44			
Total		165	178	182	163	164	164	164	164	164	164	162			
Member State	UN regional group	of 677	ink incoi	US amendment to Res 77/244	UK amendment to Res 78/230	Resolution 78/230	UK amendment to ToR	Canada amendment to ToR	EU amendment to ToR 1	EU amendment to ToR 2	EU amendment to ToR 3	Final vote on ToR			
Afghanistan	Yes	Low incoi	Not present	Not present	Not present	Not present	Not present	Not present	Not present	Not present	Not present	Not present			
Albania	Yes	Upper mi	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Algeria	Yes	Upper mi	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Andorra	No	High incoi	Yes	No	Yes	No	Not present	Not present	Not present	Not present	Not present	Not present	Yes	Yes	Yes
Angola	Yes	Lower mi	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Antigua and Barbuda	Yes	High incoi	No	Yes	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Argentina	Yes	Upper mi	Abs	Yes	Abs	Abs	Abs	Abs	Abs	Abs	Abs	Abs	Yes	Yes	Yes
Armenia	No	Upper mi	Not present	Yes	Abs	Not present	Not present	Not present	Not present	Not present	Not present	Not present	Yes	Yes	Yes
Australia	No	High incoi	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Austria	No	High incoi	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Azerbaijan	Yes	Upper mi	Not present	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Bahamas (the)	Yes	High incoi	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Bahrain	Yes	High incoi	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Bangladesh	Yes	Lower mi	Abs	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Barbados	Yes	High incoi	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Belarus	No	Upper mi	Not present	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Belgium	No	High incoi	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Belize	Yes	Upper mi	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Benin	Yes	Lower mi	No	No	Yes	Not present	Not present	Not present	Not present	Not present	Not present	Not present	Yes	Yes	Yes
Bhutan	Yes	Lower mi	Abs	Yes	Yes	Not present	Not present	Not present	Not present	Not present	Not present	Not present	Yes	Yes	Yes
Bolivia (Plurinational State of)	Yes	Lower mi	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Bosnia and Herzegovina	No	Upper mi	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Botswana	Yes	Upper mi	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Brazil	Yes	Upper mi	No	No	Yes	No	No	No	Yes	No	No	No	Yes	Yes	Yes
Brunei Darussalam	Yes	High incoi	No	No	Yes	No	No	No	Yes	No	No	No	Yes	Yes	Yes
Bulgaria	No	High incoi	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Burkina Faso	Yes	Low incoi	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Burundi	Yes	Low incoi	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Cabo Verde	Yes	Lower mi	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Cambodia	Yes	Lower mi	Not present	Abs	Yes	Not present	Not present	Not present	Not present	Not present	Not present	Not present	Yes	Yes	Yes
Cameroon	Yes	Lower mi	No	Yes	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Canada	No	High incoi	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Central African Republic (the)	Yes	Low incoi	No	No	Yes	No	No	No	Yes	No	No	No	Yes	Yes	Yes
Chad	Yes	Low incoi	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Chile	Yes	High incoi	Abs	Abs	Yes	No	No	No	No	No	Abs	Abs	Yes	Yes	Yes
China	Yes	Upper mi	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Colombia	Yes	Upper mi	Abs	No	Yes	Abs	Abs	Abs	Abs	Abs	Abs	Abs	Yes	Yes	Yes
Comoros (the)	Yes	Lower mi	No	No	Yes	Not present	Not present	Not present	Not present	Not present	Not present	Not present	Yes	Yes	Yes
Congo (the)	Yes	Lower mi	Not present	No	No	No	No	No	No	No	No	No	Yes	Yes	Yes
Costa Rica	Yes	Upper mi	Abs	Yes	Abs	Yes	Abs	Abs	Abs	Abs	Abs	Abs	Yes	Yes	Yes
Côte d'Ivoire	Yes	Lower mi	No	Yes	No	No	No	No	No	No	No	No	Yes	Yes	Yes
Croatia	No	High incoi	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Cuba	Yes	Upper mi	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Cyprus	Yes	High incoi	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Czechia	No	High incoi	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Democratic People's Republic of Korea (the)	Yes	Low incoi	No	Yes	Not present	Not present	Not present	Not present	Not present	Not present	Not present	Not present	Yes	Yes	Yes
Democratic Republic of the Congo (the)	Yes	Low incoi	Not present	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Denmark	No	High incoi	No	No	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Djibouti	Yes	Lower mi	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Dominica	Yes	Upper mi	Not present	Not present	Not present	Not present	Not present	Not present	Not present	Not present	Not present	Not present	Yes	Yes	Yes
Dominican Republic (the)	Yes	Upper mi	No	No	Yes	Not present	Not present	Not present	Not present	Not present	Not present	Not present	Yes	Yes	Yes
Ecuador	Yes	Upper mi	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Egypt	Yes	Lower mi	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
El Salvador	Yes	Upper mi	Abs	Abs	Abs	Abs	Abs	Abs	Abs	Abs	Abs	Abs	Yes	Yes	Yes
Equatorial Guinea	Yes	Upper mi	No	No	Yes	Not present	Not present	Not present	Not present	Not present	Not present	Not present	Yes	Yes	Yes
Eritrea	Yes	Low incoi	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Estonia	No	High incoi	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Eswatini	Yes	Lower mi	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Ethiopia	Yes	Low incoi	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Fiji	Yes	Upper mi	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Finland	No	High incoi	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
France	No	High incoi	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Gabon	Yes	Upper mi	No	No	Yes	Not present	Not present	Not present	Not present	Not present	Not present	Not present	Yes	Yes	Yes
Gambia (the)	Yes	Low incoi	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Georgia	No	Upper mi	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Germany	No	High incoi	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Ghana	Yes	Lower mi	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Greece	No	High incoi	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Grenada	Yes	Upper mi	No	No	Yes	Not present	Not present	Not present	Not present	Not present	Not present	Not present	Yes	Yes	Yes
Guatemala	Yes	Upper mi	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Guinea	Yes	Lower mi	Yes	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Guinea-Bissau	Yes	Low incoi	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Guyana	Yes	High incoi	No	Yes	No	Yes	No	No	No	No	No	No	Yes	Yes	Yes
Haiti	Yes	Lower mi	Not present	Abs	Yes	No	Abs	No	No	No	No	No	Yes	Yes	Yes
Honduras	Yes	Lower mi	Yes	Abs	Abs	Yes	Abs	Abs	Abs	Abs	Abs	Abs	Yes	Yes	Yes
Hungary	No	High incoi	Yes	Yes	Abs	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Iceland	No	High incoi	Yes	Abs	No	Not present	Not present	Not present	Not present	Not present	Not present	Not present	Yes	Yes	Yes
India	Yes	Lower mi	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Indonesia	Yes	Upper mi	No	No	Yes	No	No	No	Abs	No	No	Abs	Yes	Yes	Yes
Iran (Islamic Republic of)	Yes	Upper mi	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Iraq	Yes	Upper mi	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Ireland	No	High incoi	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Israel	No	High incoi	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Italy	No	High incoi	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Jamaica	Yes	Upper mi	Not present	No	No	Yes	No	No	No	No	No	No	Yes	Yes	Yes
Japan	No	High incoi	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Jordan	Yes	Lower mi	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Kazakhstan	No	Upper mi	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Kenya	Yes	Lower mi	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Kiribati	Yes	Lower mi	Not present	Not present	Not present	Not present	Not present	Not present	Not present	Not present	Not present	Not present	Yes	Yes	Yes
Kuwait	Yes	High incoi	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Kyrgyzstan	No	Lower mi	Yes	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Lao People's Democratic Republic (the)	Yes	Lower mi	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Latvia	No	High incoi	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Lebanon	Yes	Lower mi	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Lesotho	Yes	Lower mi	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Liberia	Yes	Low incoi	Not present	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Libya	Yes	Upper mi	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Liechtenstein	No	High incoi	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Lithuania	No	High incoi	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Luxembourg	No	High incoi	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Madagascar	Yes	Low incoi	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Malawi	Yes	Low incoi	No	No	Yes	Not present	Not present	Not present	Not present	Not present	Not present	Not present	Yes	Yes	Yes
Malaysia	Yes	Upper mi	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Maldives	Yes	Upper mi	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Mali	Yes	Low incoi	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Malta	No	High incoi	Yes	Yes	No	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Marshall Islands (the)	Yes	Upper mi	Not present	Not present	Not present	Not present	Not present	Not present	Not present	Not present	Not present	Not present	Yes	Yes	Yes
Mauritania	Yes	Lower mi	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes
Mauritius	Yes	Upper mi	No	Not present	Not present	No	No	No	No	No	No	No	Yes	Yes	Yes
Mexico	No	Upper mi	Abs	Yes	Abs	Abs	Abs	Abs	Abs	Abs	Abs	Abs	Yes	Yes	Yes
Micronesia (Federated States of)	Yes	Lower mi	Not present	Not present	Not present	Not present	Not present	Not present	Not present	Not present	Not present	Not present	Yes	Yes	Yes
Monaco	No	High incoi	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Mongolia	Yes	Upper mi	No	No	Yes	No	No	No	No	No</					

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In favour				55	55	225	50	46	50	48	49	110		
Against				97	107	48	103	103	103	106	103	8		
Abstention				13	16	9	10	15	11	10	12	44		
Total				165	178	182	163	164	164	164	164	162		
Member State	UN regional group	of 677	ink income	US amendment to Res 77/244	UK amendment to Res 78/230	Resolution 78/230	UK amendment to ToR	Canada amendment to ToR	EU amendment to ToR 1	EU amendment to ToR 2	EU amendment to ToR 3	Final vote on ToR		
Peru	Yes	Upper mi	Abs	Abs	Abs	Yes	Abs	Abs	No	No	No	Yes		
Philippines (the)	Yes	Lower mi	No	No	Yes	No	Abs	Abs	No	No	No	Yes		
Poland	No	High inco	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Abs		
Portugal	No	High inco	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Abs		
Qatar	Yes	High inco	No	Abs	Yes	No	No	No	No	No	No	Yes		
Republic of Korea (the)	No	High inco	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	No		
Republic of Moldova (the)	No	Upper mi	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Abs		
Romania	No	High inco	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Abs		
Russian Federation (the)	No	High inco	No	No	Yes	No	No	No	No	No	No	Yes		
Rwanda	Yes	Low inco	No	No	Yes	No	No	No	No	No	No	Yes		
Saint Kitts and Nevis	Yes	High inco	No	No	Yes	No	No	No	No	No	No	Yes		
Saint Lucia	Yes	Upper mi	Not present	No	Yes	No	No	No	No	No	No	Yes		
Saint Vincent and the Grenadines	Yes	Upper mi	Not present	Abs	Yes	No	Yes	No	No	No	No	Yes		
Samoa	Yes	Lower mi	Not present	Abs	Yes	Not present	Not present	Not present	Not present	Not present	Not present	Not present		
San Marino	Yes	High inco	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Abs		
Sao Tome and Principe	Yes	Lower mi	Not present	Not present	Not present	Not present	Not present	Not present	Not present	Not present	Not present	Not present		
Saudi Arabia	Yes	High inco	No	No	Yes	No	No	No	No	No	No	Yes		
Senegal	Yes	Lower mi	No	No	Yes	No	No	No	No	No	No	Yes		
Serbia	No	Upper mi	Yes	Yes	No	Not present	Not present	Not present	Not present	Not present	Not present	Not present		
Seychelles	Yes	High inco	Yes	No	Yes	No	No	No	No	No	No	Yes		
Sierra Leone	Yes	Low inco	No	No	Yes	No	No	No	No	No	No	Yes		
Singapore	Yes	High inco	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Abs		
Slovakia	No	High inco	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Abs		
Slovenia	No	High inco	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Abs		
Solomon Islands	Yes	Lower mi	No	Not present	Yes	Not present	Not present	Not present	Not present	Not present	Not present	Not present		
Somalia	Yes	Low inco	No	Not present	Not present	No	No	No	No	No	No	Yes		
South Africa	Yes	Upper mi	No	No	Yes	No	No	No	No	No	No	Yes		
South Sudan	Yes	Low inco	Not present	No	Yes	No	No	No	No	No	No	Yes		
Spain	No	High inco	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Abs		
Sri Lanka	Yes	Lower mi	No	No	Yes	No	No	No	No	No	No	Yes		
Sudan (the)	Yes	Low inco	No	No	Yes	No	No	No	No	No	No	Yes		
Suriname	Yes	Upper mi	Abs	Abs	Yes	No	No	No	No	No	No	Yes		
Sweden	No	High inco	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Abs		
Switzerland	No	High inco	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Abs		
Syrian Arab Republic (the)	Yes	Low inco	No	No	Yes	No	No	No	No	No	No	Yes		
Tajikistan	Yes	Lower mi	Not present	No	Yes	No	No	No	No	No	No	Yes		
Thailand	Yes	Upper mi	Abs	Abs	Yes	No	No	No	No	No	No	Yes		
Timor-Leste	Yes	Lower mi	No	No	Yes	No	No	No	No	No	No	Yes		
Togo	Yes	Low inco	No	No	Yes	No	No	No	No	No	No	Yes		
Tonga	Yes	Upper mi	Not present	Not present	Yes	Not present	Not present	Not present	Not present	Not present	Not present	Not present		
Trinidad and Tobago	Yes	High inco	No	No	Yes	Abs	Abs	Abs	Abs	Abs	Abs	Abs		
Tunisia	Yes	Lower mi	No	No	Yes	No	No	No	No	No	No	Yes		
Turkiye	No	Upper mi	Abs	Yes	Abs	Yes	Abs	Abs	Abs	Yes	Yes	Abs		
Turkmenistan	Yes	Upper mi	Not present	Not present	Yes	No	No	No	No	No	No	Yes		
Tuvalu	No	Upper mi	Not present	Not present	Not present	Not present	Not present	Not present	Not present	Not present	Not present	Not present		
Uganda	Yes	Low inco	No	No	Yes	No	No	No	No	No	No	Yes		
Ukraine	No	Upper mi	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Abs		
United Arab Emirates (the)	Yes	High inco	No	Abs	Abs	Abs	Abs	Abs	Abs	Abs	Abs	Abs		
United Kingdom of Great Britain and Northern Ireland (the)	No	High inco	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	No		
United Republic of Tanzania (the)	Yes	Lower mi	No	No	Yes	No	No	No	No	No	No	Yes		
United States of America (the)	No	High inco	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	No		
Uruguay	Yes	High inco	Abs	Abs	Yes	Abs	Abs	Abs	Abs	Abs	Abs	Yes		
Uzbekistan	No	Lower mi	Not present	No	Yes	No	No	No	No	No	No	Yes		
Vanuatu	Yes	Lower mi	Not present	No	Yes	Not present	Not present	Not present	Not present	Not present	Not present	Not present		
Venezuela (Bolivarian Republic of)	Yes	Not present	Not present	Not present	Not present	Not present	Not present	Not present	Not present	Not present	Not present	Not present		
Viet Nam	Yes	Lower mi	No	Abs	No	Yes	No	No	No	No	No	Yes		
Yemen	Yes	Low inco	No	No	Yes	No	No	No	No	No	No	Yes		
Zambia	Yes	Lower mi	No	No	Yes	No	No	No	No	No	No	Yes		
Zimbabwe	Yes	Lower mi	No	No	Yes	No	No	No	No	No	No	Yes		

High income  
Lower middle income

Afghanistan	Low income	
Albania	Upper middle income	
Algeria	Upper middle income	
American Samoa	High income	
Andorra	High income	
Angola	Lower middle income	
Antigua and Barbuda	High income	
Argentina	Upper middle income	
Armenia	Upper middle income	
Aruba	High income	
Australia	High income	
Austria	High income	
Azerbaijan	Upper middle income	
Bahamas	High income	
Bahrain	High income	
Bangladesh	Lower middle income	
Barbados	High income	
Belarus	Upper middle income	
Belgium	High income	
Belize	Upper middle income	
Benin	Lower middle income	
Bermuda	High income	
Bhutan	Lower middle income	
Bolivia	Lower middle income	
Bosnia and Herzegovina	Upper middle income	
Botswana	Upper middle income	
Brazil	Upper middle income	
British Virgin Islands	High income	
Brunei Darussalam	High income	
Bulgaria	High income	
Burkina Faso	Low income	
Burundi	Low income	
Cabo Verde	Lower middle income	
Cambodia	Lower middle income	
Cameroon	Lower middle income	
Canada	High income	
Cayman Islands	High income	
Central African Republic	Low income	
Chad	Low income	
Channel Islands	High income	
Chile	High income	
China	Upper middle income	
Colombia	Upper middle income	
Comoros	Lower middle income	

Congo, D	Low income	
Congo, R	Lower middle income	
Costa Ric	Upper middle income	
Côte d'Iv	Lower middle income	
Croatia	High income	
Cuba	Upper middle income	
Curaçao	High income	
Cyprus	High income	
Czechia	High income	
Denmark	High income	
Djibouti	Lower middle income	
Dominica	Upper middle income	
Dominica	Upper middle income	
Ecuador	Upper middle income	
Egypt, Ar	Lower middle income	
El Salvad	Upper middle income	
Equatoria	Upper middle income	
Eritrea	Low income	
Estonia	High income	
Eswatini	Lower middle income	
Ethiopia	Low income	
Faroe Isla	High income	
Fiji	Upper middle income	
Finland	High income	
France	High income	
French Po	High income	
Gabon	Upper middle income	
Gambia, T	Low income	
Georgia	Upper middle income	
Germany	High income	
Ghana	Lower middle income	
Gibraltar	High income	
Greece	High income	
Greenland	High income	
Grenada	Upper middle income	
Guam	High income	
Guatemala	Upper middle income	
Guinea	Lower middle income	
Guinea-B	Low income	
Guyana	High income	
Haiti	Lower middle income	
Honduras	Lower middle income	
Hong Kor	High income	

Hungary	High income	
Iceland	High income	
India	Lower middle income	
Indonesia	Upper middle income	
Iran, Islan	Upper middle income	
Iraq	Upper middle income	
Ireland	High income	
Isle of Ma	High income	
Israel	High income	
Italy	High income	
Jamaica	Upper middle income	
Japan	High income	
Jordan	Lower middle income	
Kazakhstan	Upper middle income	
Kenya	Lower middle income	
Kiribati	Lower middle income	
Korea, De	Low income	
Korea, Re	High income	
Kosovo	Upper middle income	
Kuwait	High income	
Kyrgyz R	Lower middle income	
Lao PDR	Lower middle income	
Latvia	High income	
Lebanon	Lower middle income	
Lesotho	Lower middle income	
Liberia	Low income	
Libya	Upper middle income	
Liechtenst	High income	
Lithuania	High income	
Luxembou	High income	
Macao SA	High income	
Madagasc	Low income	
Malawi	Low income	
Malaysia	Upper middle income	
Maldives	Upper middle income	
Mali	Low income	
Malta	High income	
Marshall I	Upper middle income	
Mauritani	Lower middle income	
Mauritius	Upper middle income	
Mexico	Upper middle income	
Micronesi	Lower middle income	
Moldova	Upper middle income	

Monaco	High income	
Mongolia	Upper middle income	
Montenegro	Upper middle income	
Morocco	Lower middle income	
Mozambique	Low income	
Myanmar	Lower middle income	
Namibia	Upper middle income	
Nauru	High income	
Nepal	Lower middle income	
Netherlands	High income	
New Caledonia	High income	
New Zealand	High income	
Nicaragua	Lower middle income	
Niger	Low income	
Nigeria	Lower middle income	
North Macedonia	Upper middle income	
Northern Mariana Islands	High income	
Norway	High income	
Oman	High income	
Pakistan	Lower middle income	
Palau	High income	
Panama	High income	
Papua New Guinea	Lower middle income	
Paraguay	Upper middle income	
Peru	Upper middle income	
Philippines	Lower middle income	
Poland	High income	
Portugal	High income	
Puerto Rico	High income	
Qatar	High income	
Romania	High income	
Russian Federation	High income	
Rwanda	Low income	
Samoa	Lower middle income	
San Marino	High income	
São Tomé and Príncipe	Lower middle income	
Saudi Arabia	High income	
Senegal	Lower middle income	
Serbia	Upper middle income	
Seychelles	High income	
Sierra Leone	Low income	
Singapore	High income	
Sint Maarten	High income	

Slovak Re	High income	
Slovenia	High income	
Solomon I	Lower middle income	
Somalia	Low income	
South Afr	Upper middle income	
South Sud	Low income	
Spain	High income	
Sri Lanka	Lower middle income	
St. Kitts a	High income	
St. Lucia	Upper middle income	
St. Martin	High income	
St. Vincen	Upper middle income	
Sudan	Low income	
Suriname	Upper middle income	
Sweden	High income	
Switzerlar	High income	
Syrian Ar	Low income	
Taiwan, C	High income	
Tajikistan	Lower middle income	
Tanzania	Lower middle income	
Thailand	Upper middle income	
Timor-Les	Lower middle income	
Togo	Low income	
Tonga	Upper middle income	
Trinidad a	High income	
Tunisia	Lower middle income	
Türkiye	Upper middle income	
Turkmeni	Upper middle income	
Turks and	High income	
Tuvalu	Upper middle income	
Uganda	Low income	
Ukraine	Upper middle income	
United Ar	High income	
United Ki	High income	
United St	High income	
Uruguay	High income	
Uzbekista	Lower middle income	
Vanuatu	Lower middle income	
Venezuela, RB		
Vietnam	Lower middle income	
Virgin Isl	High income	
West Ban	Lower middle income	
Yemen, R	Low income	

Zambia	Lower middle income
Zimbabwe	Lower middle income