

Updating the TOSSD recipients' list

TOSSD Task Force Issues Paper¹ - Agenda item 4 17th meeting of the International TOSSD Task Force 11-13 July 2022

1. Introduction

1. At its last meeting in April 2022, the TOSSD Task Force discussed the proposal made by Mexico to use multi-dimensional criteria, in addition to income per capita, for updating the TOSSD recipients' list. Also, questions were raised on whether country eligibility was an appropriate concept for TOSSD, given that the framework captures all resources and financial instruments (concessional and non-concessional, including mobilised private finance).
2. The Task Force agreed to have a broader list of TOSSD recipients, but wished to pursue discussions on the method and the criteria for updating the list. The Secretariat was tasked to develop some options in this regard. The Secretariat also committed to review the feasibility and implications of changing the wording in the TOSSD Reporting Instructions from "TOSSD-eligible countries" to "TOSSD recipients". Section 2 of this paper presents the results of that review. The paper then proposes some options for updating the list (section 3), presents their potential pros and cons (table 1), and finally, lists the countries and territories that would be considered as TOSSD recipients under each option (annexes 1 and 2).
3. The options developed by the Secretariat take into account inputs from several Task Force members and observers. The Secretariat organised an exploratory call with members that had commented on the item at the 16th Task Force meeting. The Secretariat subsequently held bilateral calls with them, as well as with UNCTAD, the co-custodian of the SDG indicator 17.3.1 for which TOSSD is a data source.
4. The Secretariat also looked into relevant work, discussions and proposals in the UN context, in particular:
 - Ongoing work of the High Level Panel on the Development of a Multidimensional Vulnerability Index for Small Island Developing States (SIDS), including the statements of countries and relevant negotiation groups at the UN (e.g. G77+China, Like-Minded Countries Supporters of Middle-Income Countries).

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- Proposals developed on multidimensional criteria by the United Nations Development Programme (UNDP)² and by the Sustainable Development Solutions Network (SDSN) jointly with the UN Resident Coordinators at the SIDS³.

2. Possible changes to wording of the TOSSD Reporting Instructions: from “TOSSD-eligible countries” to “TOSSD recipients”

5. As noted above, at the 16th Task Force meeting questions were raised on whether country eligibility was an appropriate concept for TOSSD, given that the framework captures all resources and financial instruments (concessional and non-concessional, including mobilised private finance). Moreover, the term “eligibility” has a political connotation that could be avoided by using a more neutral term of TOSSD recipients.
6. The Secretariat has reviewed the Reporting Instructions and noted 39 references to “TOSSD-eligible countries” or to “eligibility” in relation to recipient countries that could be easily replaced by “TOSSD recipients”. Two examples of such changes are given below (~~strikethrough~~ for deleted text, underlining for new text):

Example 1. Section 2.2.2.

Section 2.2.2. LIST OF TOSSD-ELIGIBLE RECIPIENTS

Example 2. Annex B (Related to the opt-in procedure)

A country willing to become a TOSSD-eligible recipient should send a formal letter to the Chair of the institution governing the TOSSD measurement framework. The letter should contain:

- The **motivation for opting in** and therefore becoming a TOSSD-eligible recipient country, justified by the specific economic, social or environmental context of the country.
 - The **requested date of inclusion on the List**, if different from the date of the request.
 - The **requested duration of the eligibility inclusion**, indicating the anticipated period for which the country wishes to be TOSSD-eligible recipient but which should not exceed three years. Should the country wish to extend the period of TOSSD-eligibility inclusion in the list at a later stage, it should send a new request indicating a new period of TOSSD-eligibility.
7. If Task Force members agree, the change in terminology could be implemented in the Reporting Instructions right away.

² Assa, J., Meddeb, R. (2021). Towards a Multidimensional Vulnerability Index. UNDP. Discussion paper. Available [here](#).

³ Sachs, J., Massa, I., Marinescu, S., Lafortune, G. (2021). The Decade of Action and Small Island Developing States: Measuring and addressing SIDS’ vulnerabilities to accelerate SDG progress. SDSN. Working paper. Available [here](#).

3. Options for the TOSSD recipients list

8. At the 16th TOSSD Task Force meeting, members agreed to develop a list of TOSSD recipients that is broader than the current list.⁴ In line with the feedback received, and given that there were different views on the application of multi-dimensional criteria to update the list, the Secretariat has elaborated further options, and analysed the advantages and disadvantages of each. Moreover, in the spirit of keeping a broader list of recipients, any country or territory on the list of ODA recipients would remain on the TOSSD list, regardless of the option chosen.
9. The Secretariat proposes five options for an updated list of TOSSD recipients: a) Multidimensional criteria, b) Opt-out criteria, c) DAC List of ODA Recipients that was applicable in 2015 when the 2030 Agenda was adopted, d) List of borrowing member countries of the World Bank for concessional and non-concessional finance, and e) UN Standard Area and Country Codes for Statistical Use (commonly referred to as the M49 Standard).
10. The table below lists the options and the Secretariat's analysis of their pros and cons. The actual lists under each option are included in Annex 1 for options B, C and D, and Annex 2 for option E. No list corresponding to option A (multi-dimensional criteria) is included because it would depend on the criteria chosen as well as the thresholds. An illustrative example was already provided by Mexico in its proposal discussed at the 16th TOSSD Task Force Meeting⁵. For options B, C and D, the basis was the OECD list of names of countries and territories, with the exception of the Vatican (Holy See) and territories that were not on the list of ODA recipients in 2015.

⁴ As of June 2022, the same as the list of ODA recipients, as no country has yet activated the opt-in procedure.

⁵ See https://www.tossd.org/docs/Item_3_Mexico_proposal_on_new_recipient_eligibility_criteria.pdf

Option	Pros	Cons	Countries “in”	Countries “out”
<p>A1) Multidimensional criteria, defined by the Task Force (to be applied only to countries that have exited the list of ODA recipients since 2015)</p>	<ul style="list-style-type: none"> • Would respond to a historical demand by Middle-Income Countries (MICs) and Small Island Developing States (SIDS). • Could attract more SSC providers to report to TOSSD, since most SSC providers continue having SSC relations with countries that have exited the list of ODA recipients. 	<ul style="list-style-type: none"> • Would be a parallel discussion with the one taking place at the UN, specifically at the High Level Panel on the Development of a Multidimensional Vulnerability Index for SIDS (see option A2). • Might trigger some misleading expectations on the application of multidimensional criteria for ODA or other frameworks on financing for development. • Timing: given that there was no agreement on the criteria proposed by Mexico, it might take time for the Task Force and/or the future governance arrangement to agree on the criteria to be used. 	<ul style="list-style-type: none"> • ODA recipients • Additional countries depending on established criteria 	<ul style="list-style-type: none"> • Depending on established criteria
<p>A2) Multidimensional criteria for TOSSD, based on the Multidimensional Vulnerability Index for SIDS (work by the High Level Panel to develop this index is expected to be concluded by end 2022)</p>	<ul style="list-style-type: none"> • Would respond to a historical demand by MICs and SIDS. • Could attract more SSC providers to report on TOSSD, since most SSC providers continue having SSC relations with countries that have exited the list of ODA recipients. • Would reflect a clear interest in keeping consistency with the discussions at the UN. 	<ul style="list-style-type: none"> • Might trigger some misleading expectations on the application of multidimensional criteria for ODA or other frameworks on financing for development. • In principle, the criteria being developed by the UN would be applicable only to SIDS. In the context of TOSSD, it would be pertinent to discuss their applicability to all developing countries and complement them with additional criteria if necessary. • Timing: The proposal by the High Level Panel will be officially presented to the UN General Assembly only by the end of 2022. A Task Force discussion to endorse the criteria for SIDS, and discuss their appropriateness to countries beyond SIDS, could start in 2023 only. Also, the Task Force (and/or the TOSSD future governance arrangement) would need to decide whether it should wait until the UN approval of the proposal, or simply use the proposal as presented to the UN as a basis for the TOSSD recipients list. • Vulnerability-related methodologies might present shortcomings (e.g. some DAC members appear more vulnerable than some ODA recipients in the UNDP and SDSN proposals). 	<ul style="list-style-type: none"> • ODA recipients • Additional countries depending on established criteria 	<ul style="list-style-type: none"> • Depending on established criteria

Option	Pros	Cons	Countries “in”	Countries “out”
<p>B) Opt out criteria. In principle any country can be a TOSSD recipient, but the Secretariat will invite DAC members and DAC participants⁶ as well as EU member states to opt out (excluded from the TOSSD recipients by default, unless they express otherwise).</p>	<ul style="list-style-type: none"> • Easy to implement. • Timing: Can be implemented relatively quickly as it will only require the Secretariat to send an email to the countries concerned. • Inclusive: a large number of countries and territories will be included in the list of TOSSD recipients, which will reinforce transparency on concessional and non-concessional resources for them. Will also allow to report in TOSSD on SSC support to countries that are currently not TOSSD recipients e.g. Chile and Uruguay. 	<ul style="list-style-type: none"> • The TOSSD recipient list will depend on DAC’s governance. • Some countries that have been high-income for more than a decade will be considered TOSSD recipients (see examples in column “countries in”). 	<ul style="list-style-type: none"> • ODA recipients • All countries that have exited the ODA recipient list and that are neither DAC members/ participants nor EU member states (e.g. Chile, Israel, Oman, SIDS (including Singapore), Uruguay). 	<ul style="list-style-type: none"> • DAC members, DAC participants, EU member states.
<p>C) List of ODA recipients used for 2015 flows when the 2030 Agenda was adopted, combined with the existing opt-in mechanism.</p>	<ul style="list-style-type: none"> • Easy to implement. • Timing: could be implemented as of July 2022 and be applicable to the reporting of 2021 data. • The list of TOSSD recipients would include some developing countries considered as such by SSC providers⁷. • If this option is implemented as an interim solution, it would avoid the exclusion of countries that have exited (or would exit) the ODA list after 2015. 	<ul style="list-style-type: none"> • Does not take into account change of conditions of the recipient countries over time e.g. increased vulnerability due to natural disasters. This option could be implemented together with the existing opt-in mechanism to acknowledge this issue. • In case the UN discussions and approval of the MVI for SIDS takes time, there would still be some association with the DAC. • If the situation persists, it could be challenging for TOSSD to be perceived as independent from the DAC. 	<ul style="list-style-type: none"> • All current ODA recipients • Countries that exited the ODA list after 2015: Chile, Uruguay, Seychelles, Cook Islands, Antigua and Barbuda, Palau. 	<ul style="list-style-type: none"> • Countries that exited the ODA list before 2015, if they do not opt in.

⁶ The list of DAC members and DAC participants can be consulted at <https://www.oecd.org/dac/development-assistance-committee/>. As of May 2022, there are 30 DAC members and 7 DAC participants (Azerbaijan, Bulgaria, Kuwait, Qatar, Romania, Saudi Arabia and the United Arab Emirates). As stated above, ODA recipients (Azerbaijan) would not be invited to opt-out.

⁷ Countries that have exited from the list of ODA recipients since 2015 and that would be considered TOSSD-recipients in option “C” are: Chile, Seychelles and Uruguay (exited in 2018); Cook Islands (2020); Antigua and Barbuda as well as Palau (2022).

Option	Pros	Cons	Countries “in”	Countries “out”
D) List of borrowing member countries of the World Bank for concessional and non-concessional finance⁸	<ul style="list-style-type: none"> • Easy to implement. • Timing: can be implemented as of July 2022 and be applicable to reporting of 2021 data. 	<ul style="list-style-type: none"> • The list is based on per-capita income only. • Political risk that TOSSD could be perceived as being close to the World Bank instead of close to the UN system, which is inaccurate since the World Bank is not involved in the TOSSD framework. • Unstable. • Some DAC members are on the list (e.g. Poland). 	<ul style="list-style-type: none"> • Azerbaijan (DAC participant) • Croatia (EU member) • Poland (DAC member) • Romania and Bulgaria (EU members, DAC participants) • Recent ODA graduates (Uruguay, Chile, all SIDS except Singapore) 	<ul style="list-style-type: none"> • The rest of DAC members and participants. • The rest of EU members. • Singapore
E) UN M49 standard⁹	<ul style="list-style-type: none"> • The list includes countries outside the current list of recipients that are considered as developing countries by some SSC providers (e.g. Bahamas, Chile, Trinidad and Tobago, Uruguay). • Would make the TOSSD list more closely aligned with the scope of the sub-indicator 17.3.1.d (UNCTAD uses the M49 standard for its data on Foreign Direct Investment). • It is a classification already recognised by the UN. 	<ul style="list-style-type: none"> • Considers as “developed” a number of countries that are TOSSD (and ODA) recipients (e.g. Bosnia and Herzegovina, Ukraine). • Considers as developing countries a number of ODA providers (e.g. Gulf countries). 	<ul style="list-style-type: none"> • Gulf countries • All LAC countries • All SIDS countries (including Singapore). 	<ul style="list-style-type: none"> • All Eastern Europe (e.g. Bosnia and Herzegovina, Ukraine).

⁸ For reporting 2021 activities, the list of IBRD’s borrowing member countries is available at <https://ppfdocuments.azureedge.net/1776548c-754e-4121-a9b5-f32591bdaacf.pdf>

⁹ Available at https://unctadstat.unctad.org/en/Classifications/DimCountries_All_Hierarchy.pdf (see developing economies).



11. Based on the analysis above, the Secretariat **recommends implementing as an interim solution option C, i.e. the DAC List of ODA recipients used for 2015 flows, the year when the 2030 Agenda was approved, combined with the existing opt-in mechanism.** As and when the proposal by the High Level Panel on the Development of a Multidimensional Vulnerability Index for SIDS is presented to the President of the UN General Assembly and is publicly available, the Task Force would be invited to **consider the multidimensional criteria established (option A2)** and their applicability in the TOSSD context, for both SIDS and other countries. Option B (opt-out criteria, with invitation to DAC members, DAC participants and EU member states to opt out from the TOSSD recipients' list) could be a second-best option.
12. Both options C and B could in principle be implemented in Q3 2022 and be applicable to the reporting of 2021 data.

Issues for discussion

Task Force members are invited to comment on the analysis by the Secretariat and in particular respond to the following questions:

- Do members agree with replacing the term “TOSSD-eligible countries” by “TOSSD-recipients” in the Reporting Instructions?
- Do members agree with the Secretariat’s analysis on the five options? Is there any additional proposal that should be considered?
- Do members agree with the Secretariat’s recommendation i.e. implementing option C in the interim, pending further discussions on option A2?
- Could members implement the proposed changes with immediate effect i.e. in 2022 reporting on TOSSD provided in 2021?

Annex 1. Countries and territories that would be included in the list of TOSSD recipients under options B, C and D

The table below illustrates the list of TOSSD recipients under options B (opt-out criteria), C (DAC list of ODA recipients used for reporting on 2015 flows) and D (World Bank list of concessional and non-concessional borrowing countries). Recipient countries are indicated as such (Recipient = "Yes"; Non-recipient = "-").

Short name	Categories	B. Opt-out criteria.	C. DAC list of ODA recipients in 2015	D. List of WB borrowing countries
Afghanistan	Country	Yes	Yes	Yes
Albania	Country	Yes	Yes	Yes
Algeria	Country	Yes	Yes	Yes
Andorra	Country	Yes	-	-
Angola	Country	Yes	Yes	Yes
Antigua and Barbuda	Country	Yes	Yes	Yes
Argentina	Country	Yes	Yes	Yes
Armenia	Country	Yes	Yes	Yes
Australia	Country	-	-	-
Austria	Country	-	-	-
Azerbaijan	Country	-	Yes	Yes
Bahamas	Country	Yes	-	-
Bahrain	Country	Yes	-	-
Bangladesh	Country	Yes	Yes	Yes
Barbados	Country	Yes	-	-
Belarus	Country	Yes	Yes	Yes
Belgium	Country	-	-	-
Belize	Country	Yes	Yes	Yes
Benin	Country	Yes	Yes	Yes
Bhutan	Country	Yes	Yes	Yes
Bolivia	Country	Yes	Yes	Yes
Bosnia and Herzegovina	Country	Yes	Yes	Yes
Botswana	Country	Yes	Yes	Yes
Brazil	Country	Yes	Yes	Yes
Brunei Darussalam	Country	Yes	-	-
Bulgaria	Country	-	-	Yes
Burkina Faso	Country	Yes	Yes	Yes
Burundi	Country	Yes	Yes	Yes
Cabo Verde	Country	Yes	Yes	Yes
Cambodia	Country	Yes	Yes	Yes
Cameroon	Country	Yes	Yes	Yes
Canada	Country	-	-	-
Central African Republic	Country	Yes	Yes	Yes
Chad	Country	Yes	Yes	Yes
Chile	Country	Yes	Yes	Yes

Short name	Categories	B. Opt-out criteria.	C. DAC list of ODA recipients in 2015	D. List of WB borrowing countries
China	Country	Yes	Yes	Yes
<i>Chinese Taipei</i>	Economy	Yes	-	-
Colombia	Country	Yes	Yes	Yes
Comoros	Country	Yes	Yes	Yes
Congo	Country	Yes	Yes	Yes
Costa Rica	Country	Yes	Yes	Yes
Côte d'Ivoire	Country	Yes	Yes	Yes
Croatia	Country	Yes	-	Yes
Cuba	Country	Yes	Yes	-
Cyprus ¹⁰	Country	-	-	-
Czech Republic	Country	-	-	-
Democratic People's Republic of Korea	Country	Yes	-	Yes
Democratic Republic of the Congo	Country	Yes	Yes	Yes
Denmark	Country	-	-	-
Djibouti	Country	Yes	Yes	Yes
Dominica	Country	Yes	Yes	Yes
Dominican Republic	Country	Yes	Yes	Yes
Ecuador	Country	Yes	Yes	Yes
Egypt	Country	Yes	Yes	Yes
El Salvador	Country	Yes	Yes	Yes
Equatorial Guinea	Country	Yes	Yes	Yes
Eritrea	Country	Yes	Yes	Yes
Estonia	Country	-	-	-
Eswatini	Country	Yes	Yes	Yes
Ethiopia	Country	Yes	Yes	Yes
Fiji	Country	Yes	Yes	Yes
Finland	Country	-	-	-
France	Country	-	-	-
Gabon	Country	Yes	Yes	Yes
Gambia	Country	Yes	Yes	Yes
Georgia	Country	Yes	Yes	Yes
Germany	Country	-	-	-

¹⁰ Note by the Republic of Türkiye. The information in this document with reference to "Cyprus" relates to the southern part of the Island. There is no single authority representing both Turkish and Greek Cypriot people on the Island. Türkiye recognises the Turkish Republic of Northern Cyprus (TRNC). Until a lasting and equitable solution is found within the context of the United Nations, Türkiye shall preserve its position concerning the "Cyprus issue".

Note by all the European Union Member States of the OECD and the European Union. The Republic of Cyprus is recognised by all members of the United Nations with the exception of Türkiye. The information in this document relates to the area under the effective control of the Government of the Republic of Cyprus.



Short name	Categories	B. Opt-out criteria.	C. DAC list of ODA recipients in 2015	D. List of WB borrowing countries
Ghana	Country	Yes	Yes	Yes
Greece	Country	-	-	-
Grenada	Country	Yes	Yes	Yes
Guatemala	Country	Yes	Yes	Yes
Guinea	Country	Yes	Yes	Yes
Guinea-Bissau	Country	Yes	Yes	Yes
Guyana	Country	Yes	Yes	Yes
Haiti	Country	Yes	Yes	Yes
Honduras	Country	Yes	Yes	Yes
Hungary	Country	-	-	-
Iceland	Country	-	-	-
India	Country	Yes	Yes	Yes
Indonesia	Country	Yes	Yes	Yes
Iran	Country	Yes	Yes	Yes
Iraq	Country	Yes	Yes	Yes
Ireland	Country	-	-	-
Israel	Country	Yes	-	-
Italy	Country	-	-	-
Jamaica	Country	Yes	Yes	Yes
Japan	Country	-	-	-
Jordan	Country	Yes	Yes	Yes
Kazakhstan	Country	Yes	Yes	Yes
Kenya	Country	Yes	Yes	Yes
Kiribati	Country	Yes	Yes	Yes
Korea	Country	-	-	-
Kosovo ¹¹		Yes	Yes	Yes
Kuwait	Country	-	-	-
Kyrgyzstan	Country	Yes	Yes	Yes
Lao PDR	Country	Yes	-	Yes
Latvia	Country	-	-	-
Lebanon	Country	Yes	Yes	Yes
Lesotho	Country	Yes	Yes	Yes
Liberia	Country	Yes	Yes	Yes
Libya	Country	Yes	Yes	Yes
Liechtenstein	Country	Yes	-	-
Lithuania	Country	-	-	-
Luxembourg	Country	-	-	-
Madagascar	Country	Yes	Yes	Yes

¹¹ This designation is without prejudice to positions on status, and is in line with United Nations Security Council Resolution 1244/99 and the Advisory Opinion of the International Court of Justice on Kosovo's declaration of independence.



Short name	Categories	B. Opt-out criteria.	C. DAC list of ODA recipients in 2015	D. List of WB borrowing countries
Malawi	Country	Yes	Yes	Yes
Malaysia	Country	Yes	Yes	Yes
Maldives	Country	Yes	Yes	Yes
Mali	Country	Yes	Yes	Yes
Malta	Country	-	-	-
Marshall Islands	Country	Yes	Yes	Yes
Mauritania	Country	Yes	Yes	Yes
Mauritius	Country	Yes	Yes	Yes
Mexico	Country	Yes	Yes	Yes
Micronesia	Country	Yes	Yes	Yes
Moldova	Country	Yes	Yes	Yes
Monaco	Country	Yes	-	-
Mongolia	Country	Yes	Yes	Yes
Montenegro	Country	Yes	Yes	Yes
Morocco	Country	Yes	Yes	Yes
Mozambique	Country	Yes	Yes	Yes
Myanmar	Country	Yes	Yes	Yes
Namibia	Country	Yes	Yes	Yes
Nauru	Country	Yes	Yes	Yes
Nepal	Country	Yes	Yes	Yes
Netherlands	Country	-	-	-
New Zealand	Country	-	-	-
<i>Cook Islands</i>	Territory	Yes	Yes	Not listed
<i>Niue</i>	Territory	Yes	Yes	Not listed
<i>Tokelau</i>	Territory	Yes	Yes	Not listed
Nicaragua	Country	Yes	Yes	Yes
Niger	Country	Yes	Yes	Yes
Nigeria	Country	Yes	Yes	Yes
North Macedonia	Country	Yes	Yes	Yes
Norway	Country	-	-	-
Oman	Country	Yes	-	-
Pakistan	Country	Yes	Yes	Yes
Palau	Country	Yes	Yes	Yes
Palestinian Authority or West Bank and Gaza Strip		Yes	Yes	Yes
Panama	Country	Yes	Yes	Yes
Papua New Guinea	Country	Yes	Yes	Yes
Paraguay	Country	Yes	Yes	Yes
Peru	Country	Yes	Yes	Yes
Philippines	Country	Yes	Yes	Yes
Poland	Country	-	-	Yes



Short name	Categories	B. Opt-out criteria.	C. DAC list of ODA recipients in 2015	D. List of WB borrowing countries
Portugal	Country	-	-	-
Qatar	Country	-	-	-
Romania	Country	-	-	Yes
Russia	Country	Yes	-	Yes
Rwanda	Country	Yes	Yes	Yes
Saint Kitts and Nevis	Country	Yes	-	Yes
Saint Lucia	Country	Yes	Yes	Yes
Saint Vincent and the Grenadines	Country	Yes	Yes	Yes
Samoa	Country	Yes	Yes	Yes
San Marino	Country	Yes	-	-
Sao Tome and Principe	Country	Yes	Yes	Yes
Saudi Arabia	Country	-	-	-
Senegal	Country	Yes	Yes	Yes
Serbia	Country	Yes	Yes	Yes
Seychelles	Country	Yes	Yes	Yes
Sierra Leone	Country	Yes	Yes	Yes
Singapore	Country	Yes	-	-
Slovak Republic	Country	-	-	-
Slovenia	Country	-	-	-
Solomon Islands	Country	Yes	Yes	Yes
Somalia	Country	Yes	Yes	Yes
South Africa	Country	Yes	Yes	Yes
South Sudan	Country	Yes	Yes	Yes
Spain	Country	-	-	-
Sri Lanka	Country	Yes	Yes	Yes
Sudan	Country	Yes	Yes	Yes
Suriname	Country	Yes	Yes	Yes
Sweden	Country	-	-	-
Switzerland	Country	-	-	-
Syria	Country	Yes	Yes	Yes
Tajikistan	Country	Yes	Yes	Yes
Tanzania	Country	Yes	Yes	Yes
Thailand	Country	Yes	Yes	Yes
Timor-Leste	Country	Yes	Yes	Yes
Togo	Country	Yes	Yes	Yes
Tonga	Country	Yes	Yes	Yes
Trinidad and Tobago	Country	Yes	-	Yes
Tunisia	Country	Yes	Yes	Yes
Türkiye	Country	Yes	Yes	Yes
Turkmenistan	Country	Yes	Yes	Yes
Tuvalu	Country	Yes	Yes	Yes



Short name	Categories	B. Opt-out criteria.	C. DAC list of ODA recipients in 2015	D. List of WB borrowing countries
Uganda	Country	Yes	Yes	Yes
Ukraine	Country	Yes	Yes	Yes
United Arab Emirates	Country	-	-	-
United Kingdom	Country	-	-	-
<i>Montserrat</i>	Territory	Yes	Yes	Not listed
<i>Saint Helena</i>	Territory	Yes	Yes	Not listed
United States	Country	-	-	-
Uruguay	Country	Yes	Yes	Yes
Uzbekistan	Country	Yes	Yes	Yes
Vanuatu	Country	Yes	Yes	Yes
Venezuela	Country	Yes	Yes	Yes
Viet Nam	Country	Yes	Yes	Yes
Yemen	Country	Yes	Yes	Yes
Zambia	Country	Yes	Yes	Yes
Zimbabwe	Country	Yes	Yes	Yes

Annex 2. Countries and territories that would be included in the TOSSD recipients list under option E. UN M49 standard ¹²

Developing economies in Africa	Developing economies in Americas	Developing economies in Asia	Developing economies in Oceania
Algeria	Anguilla	Asia	American Samoa
Angola	Antigua and Barbuda	Afghanistan	Cook Islands
Benin	Argentina	Armenia	Fiji
Botswana	Aruba	Azerbaijan	French Polynesia
British Indian Ocean Territory	Bahamas	Bahrain	Guam
Burkina Faso	Barbados	Bangladesh	Kiribati
Burundi	Belize	Bhutan	Marshall Islands
Cabo Verde	Bolivia (Plurinational State of)	Brunei	Micronesia (Federated States of)
	Bonaire, Sint Eustatius and Saba	Darussalam	Nauru
Cameroon	Bouvet Island	Cambodia	New Caledonia
Central African Republic	Brazil	China	Niue
Chad	British Virgin Islands	China, Hong Kong SAR	Northern Mariana Islands
Comoros	Cayman Islands	China, Macao SAR	Pacific Islands, Trust Territory
Congo	Chile	China, Taiwan Province of	Palau
Congo, Dem. Rep.	Colombia	Georgia	Papua New Guinea
Côte d'Ivoire	Costa Rica	India	Pitcairn

¹² This list of countries and territories is an excerpt from https://unctadstat.unctad.org/en/Classifications/DimCountries_All_Hierarchy.pdf and is maintained by the UN. In case this option is chosen and given that the TOSSD Secretariat is hosted at the OECD, the Secretariat will need to verify with the OECD legal department that the list of TOSSD recipients is in line with OECD practices in terms of names of countries and territories.

Djibouti	Cuba	Indonesia	Samoa
Egypt	Curaçao	Iran (Islamic Republic of)	Solomon Islands
Equatorial Guinea	Dominica	Iraq	Tokelau
Eritrea	Dominican Republic	Jordan	Tonga
Eswatini	Ecuador	Kazakhstan	Tuvalu
Ethiopia	El Salvador	Korea, Dem. People's Rep. of	Vanuatu
French Southern Territories	Falkland Islands (Malvinas)	Kuwait	Wallis and Futuna Islands
Gabon	Grenada	Kyrgyzstan	
Gambia	Guatemala	Lao People's Dem. Rep.	
Ghana	Guyana	Lebanon	
Guinea	Haiti	Malaysia	
Guinea-Bissau	Honduras	Maldives	
Kenya	Jamaica	Mongolia	
Lesotho	Mexico	Myanmar	
Liberia	Montserrat	Nepal	
Libya	Netherlands	Oman	
Madagascar	Antilles	Pakistan	
Malawi	Nicaragua	Philippines	
Mali	Panama	Qatar	
Mauritania	Panama, Canal Zone	Saudi Arabia	
Mauritius	Panama, excluding Canal Zone	Singapore	
Morocco	Paraguay	Sri Lanka	
Mozambique	Peru	State of Palestine	
Namibia	Saint Barthélemy	Syrian Arab Republic	
Niger	Saint Kitts and Nevis	Tajikistan	
Nigeria	Saint Lucia	Thailand	
Rwanda	Saint Martin (French part)	Timor-Leste	
Saint Helena	Saint Vincent and the Grenadines	Turkey	



Sao Tome and Principe	Sint Maarten (Dutch part)	Turkmenistan	
Senegal	South Georgia and South Sandwich Islands	United Arab Emirates	
Seychelles	Suriname	Uzbekistan	
Sierra Leone	Trinidad and Tobago	Viet Nam	
Somalia	Turks and Caicos Islands	Yemen	
South Africa	Uruguay	Yemen, Arab Republic	
South Sudan	Venezuela (Bolivarian Rep. of)	Yemen, Democratic	
Sudan			
Tanzania, United Republic of			
Togo			
Tunisia			
Uganda			
Western Sahara			
Zambia			
Zimbabwe			