| | | Low per capita income allowance | | | | | |
|-------------------------|----------------------------|---------------------------------|-------------------------|-----------------------|--|----------------|---------------------|
| Scale of assessments | Statistical base period | | Ceiling (percentage) | Floor (percentage) | No increase for least developed countries | Debt relief | Scheme of limits |

| | | Low per capita in | Low per capita income allowance | | | | | |
|----------------------|----------------------------|---|---------------------------------|-------------------------|-----------------------|--|----------------|---------------------|
| Scale of assessments | Statistical base period | Per capita income limit (United States dollars) | radient (percentage) | Ceiling (percentage) | Floor (percentage) | No increase for least developed countries | Debt relief | Scheme of limits |
| 1989-1991 | *vera"e of 1977-1986 |))00 | 8 |) .00 | 0.01 | , | , | , |