

This document, as well as any data and any map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area.

Country		Local Costs Category	Subject to Country Risk Classification Methodology?	Tied Aid Eligibility	Minimum Concessionality
Name	ISO				
Afghanistan	AFG	II	yes	eligible	50%
Albania	ALB	II	yes	ineligible	--
Algeria	DZA	II	yes	ineligible	--
Andorra	AND	II	no	ineligible	--
Angola	AGO	II	yes	eligible	50%
Antigua and Barbuda	ATG	II	yes	ineligible	--
Argentina	ARG	II	yes	ineligible	--
Armenia	ARM	II	yes	ineligible	--
Aruba	ABW	II	yes	ineligible	--
Australia	AUS	I	no	ineligible	--
Austria	AUT	I	no	ineligible	--
Azerbaijan	AZE	II	yes	ineligible	--
Bahamas	BHS	II	yes	ineligible	--
Bahrain	BHR	II	yes	ineligible	--
Bangladesh	BGD	II	yes	eligible	50%
Barbados	BRB	II	yes	ineligible	--
Belarus	BLR	II	yes	ineligible	--
Belgium	BEL	I	no	ineligible	--
Belize	BLZ	II	yes	ineligible	--
Benin	BEN	II	yes	eligible	50%
Bhutan	BTN	II	yes	eligible	35%
Bolivia	BOL	II	yes	eligible	35%
Bosnia and Herzegovina	BIH	II	yes	ineligible	--
Botswana	BWA	II	yes	ineligible	--
Brazil	BRA	II	yes	ineligible	--
Brunei Darussalam	BRN	II	yes	ineligible	--



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Name	ISO				
Bulgaria	BGR	II	no	ineligible	--
Burkina Faso	BFA	II	yes	eligible	50%
Burundi	BDI	II	yes	eligible	50%
Cabo Verde	CPV	II	yes	ineligible	--
Cambodia	KHM	II	yes	eligible	50%
Cameroon	CMR	II	yes	eligible	35%
Canada	CAN	I	no	ineligible	--
Central African Republic	CAF	II	yes	eligible	50%
Chad	TCD	II	yes	eligible	50%
Chile	CHL	I	no	ineligible	--
China (People's Republic of)	CHN	II	yes	ineligible	--
Chinese Taipei	TWN	II	yes	ineligible	--
Colombia	COL	II	yes	ineligible	--
Comoros	COM	II	yes	eligible	50%
Congo	COG	II	yes	eligible	35%
Costa Rica	CRI	I	no	ineligible	--
Côte d'Ivoire	CIV	II	yes	eligible	35%
Croatia	HRV	II	no	ineligible	--
Cuba	CUB	II	yes	ineligible	--
Curaçao	CUW	II	yes	ineligible	--
Cyprus	CYP	II	no	ineligible	--
Czechia	CZE	I	no	ineligible	--
Democratic People's Republic of Korea	PRK	II	yes	eligible	35%
Democratic Republic of the Congo	COD	II	yes	eligible	50%
Denmark	DNK	I	no	ineligible	--
Djibouti	DJI	II	yes	eligible	50%
Dominica	DMA	II	yes	ineligible	--
Dominican Republic	DOM	II	yes	ineligible	--



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Name	ISO				
Ecuador	ECU	II	yes	ineligible	--
Egypt	EGY	II	yes	eligible	35%
El Salvador	SLV	II	yes	ineligible	--
Equatorial Guinea	GNQ	II	yes	ineligible	--
Eritrea	ERI	II	yes	eligible	50%
Estonia	EST	I	no	ineligible	--
Eswatini	SWZ	II	yes	eligible	35%
Ethiopia	ETH	II	yes	eligible	50%
Fiji	FJI	II	yes	ineligible	--
Finland	FIN	I	no	ineligible	--
France	FRA	I	no	ineligible	--
Gabon	GAB	II	yes	ineligible	--
Gambia	GMB	II	yes	eligible	50%
Georgia	GEO	II	yes	ineligible	--
Germany	DEU	I	no	ineligible	--
Ghana	GHA	II	yes	eligible	35%
Greece	GRC	I	no	ineligible	--
Grenada	GRD	II	yes	ineligible	--
Guatemala	GTM	II	yes	ineligible	--
Guinea	GIN	II	yes	eligible	50%
Guinea-Bissau	GNB	II	yes	eligible	50%
Guyana	GUY	II	yes	ineligible	--
Haiti	HTI	II	yes	eligible	50%
Honduras	HND	II	yes	eligible	35%
Hong Kong (China)	HKG	II	yes	ineligible	--
Hungary	HUN	I	no	ineligible	--
Iceland	ISL	I	no	ineligible	--
India	IND	II	yes	eligible	35%
Indonesia	IDN	II	yes	ineligible	--



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Name	ISO				
Iran	IRN	II	yes	ineligible	--
Iraq	IRQ	II	yes	ineligible	--
Ireland	IRL	I	no	ineligible	--
Israel	ISR	I	no	ineligible	--
Italy	ITA	I	no	ineligible	--
Jamaica	JAM	II	yes	ineligible	--
Japan	JPN	I	no	ineligible	--
Jordan	JOR	II	yes	eligible	35%
Kazakhstan	KAZ	II	yes	ineligible	--
Kenya	KEN	II	yes	eligible	35%
Kiribati	KIR	II	yes	eligible	50%
Korea	KOR	I	no	ineligible	--
Kosovo	XXK	II	yes	ineligible	--
Kuwait	KWT	II	yes	ineligible	--
Kyrgyzstan	KGZ	II	yes	eligible	35%
Lao People's Democratic Republic	LAO	II	yes	eligible	50%
Latvia	LVA	I	no	ineligible	--
Lebanon	LBN	II	yes	eligible	35%
Lesotho	LSO	II	yes	eligible	50%
Liberia	LBR	II	yes	eligible	50%
Libya	LBY	II	yes	ineligible	--
Liechtenstein	LIE	II	yes	ineligible	--
Lithuania	LTU	I	no	ineligible	--
Luxembourg	LUX	I	no	ineligible	--
Macau (China)	MAC	II	yes	ineligible	--
Madagascar	MDG	II	yes	eligible	50%
Malawi	MWI	II	yes	eligible	50%
Malaysia	MYS	II	yes	ineligible	--
Maldives	MDV	II	yes	ineligible	--



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Name	ISO				
Mali	MLI	II	yes	eligible	50%
Malta	MLT	II	no	ineligible	--
Marshall Islands	MHL	II	yes	ineligible	--
Mauritania	MRT	II	yes	eligible	50%
Mauritius	MUS	II	yes	ineligible	--
Mexico	MEX	II	yes	ineligible	--
Micronesia	FSM	II	yes	eligible	35%
Moldova	MDA	II	yes	ineligible	--
Monaco	MCO	II	no	ineligible	--
Mongolia	MNG	II	yes	ineligible	--
Montenegro	MNE	II	yes	ineligible	--
Morocco	MAR	II	yes	eligible	35%
Mozambique	MOZ	II	yes	eligible	50%
Myanmar	MMR	II	yes	eligible	50%
Namibia	NAM	II	yes	eligible	35%
Nauru	NRU	II	yes	ineligible	--
Nepal	NPL	II	yes	eligible	50%
Netherlands	NLD	I	no	ineligible	--
New Zealand	NZL	I	no	ineligible	--
Nicaragua	NIC	II	yes	eligible	35%
Niger	NER	II	yes	eligible	50%
Nigeria	NGA	II	yes	eligible	35%
North Macedonia	MKD	II	yes	ineligible	--
Norway	NOR	I	no	ineligible	--
Oman	OMN	II	yes	ineligible	--
Pakistan	PAK	II	yes	eligible	35%
Palau	PLW	II	yes	ineligible	--
Panama	PAN	II	yes	ineligible	--
Papua New Guinea	PNG	II	yes	eligible	35%



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Name	ISO				
Paraguay	PRY	II	yes	ineligible	--
Peru	PER	II	yes	ineligible	--
Philippines	PHL	II	yes	eligible	35%
Poland	POL	I	no	ineligible	--
Portugal	PRT	I	no	ineligible	--
Qatar	QAT	II	yes	ineligible	--
Romania	ROU	II	yes	ineligible	--
Russia	RUS	II	yes	ineligible	--
Rwanda	RWA	II	yes	eligible	50%
Saint Kitts and Nevis	KNA	II	yes	ineligible	--
Saint Lucia	LCA	II	yes	ineligible	--
Saint Vincent and the Grenadines	VCT	II	yes	ineligible	--
Samoa	WSM	II	yes	ineligible	--
San Marino	SMR	II	no	ineligible	--
Sao Tome and Principe	STP	II	yes	eligible	35%
Saudi Arabia	SAU	II	yes	ineligible	--
Senegal	SEN	II	yes	eligible	50%
Serbia	SRB	II	yes	ineligible	--
Seychelles	SYC	II	yes	ineligible	--
Sierra Leone	SLE	II	yes	eligible	50%
Singapore	SGP	II	yes	ineligible	--
Sint Maarten	SXM	II	yes	ineligible	--
Slovak Republic	SVK	I	no	ineligible	--
Slovenia	SVN	I	no	ineligible	--
Solomon Islands	SLB	II	yes	eligible	50%
Somalia	SOM	II	yes	eligible	50%
South Africa	ZAF	II	yes	ineligible	--
South Sudan	SSD	II	yes	eligible	50%



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Name	ISO				
Spain	ESP	I	no	ineligible	--
Sri Lanka	LKA	II	yes	eligible	35%
Sudan	SDN	II	yes	eligible	50%
Suriname	SUR	II	yes	ineligible	--
Sweden	SWE	I	no	ineligible	--
Switzerland	CHE	I	no	ineligible	--
Syrian Arab Republic	SYR	II	yes	eligible	35%
Tajikistan	TJK	II	yes	eligible	35%
Tanzania	TZA	II	yes	eligible	50%
Thailand	THA	II	yes	ineligible	--
Timor-Leste	TLS	II	yes	eligible	50%
Togo	TGO	II	yes	eligible	50%
Tonga	TON	II	yes	ineligible	--
Trinidad and Tobago	TTO	II	yes	ineligible	--
Tunisia	TUN	II	yes	eligible	35%
Türkiye	TUR	II	yes	ineligible	--
Turkmenistan	TKM	II	yes	ineligible	--
Tuvalu	TUV	II	yes	eligible	50%
Uganda	UGA	II	yes	eligible	50%
Ukraine	UKR	II	yes	See notes	See notes
United Arab Emirates	ARE	II	yes	ineligible	--
United Kingdom	GBR	I	no	ineligible	--
United States	USA	I	no	ineligible	--
Uruguay	URY	II	yes	ineligible	--
Uzbekistan	UZB	II	yes	eligible	35%
Vanuatu	VUT	II	yes	eligible	35%
Venezuela	VEN	II	yes	ineligible	--
Viet Nam	VNM	II	yes	eligible	35%
West Bank and Gaza Strip	PSE	II	yes	eligible	35%



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Name	ISO				
Yemen	YEM	II	yes	eligible	50%
Zambia	ZMB	II	yes	eligible	50%
Zimbabwe	ZWE	II	yes	eligible	35%

NOTES FOR THE COUNTRY CLASSIFICATION TABLE

- 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 Commission: 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.
- The statistical data for Israel are supplied by and under the responsibility of the relevant Israeli authorities. The use of such data by the OECD is without prejudice to the status of the Golan Heights, East Jerusalem and Israeli settlements in the West Bank under the terms of international law.
- Kosovo: 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. ‘XKV’ is a code used for practical reasons as there is no official ISO code for Kosovo.
- Venezuela, classified as an upper-middle income country until 2021, was unclassified in 2022, 2023, 2024 and 2025 due to the unavailability of data.
- Ethiopia was in a temporary status and was unclassified by the World Bank for Fiscal Year 2026 (2025 for the purposes of this report). Since it has now been classified again as a Low Income country, it remains classified in Category II for the purposes of the Arrangement.
- On 8 August 2025, Common Line CL-XCR 01/2025 became effective. The common line makes Ukraine eligible for tied aid with a minimum concessionality level of 35% for a period of two years. The common line stipulates that the application for tied aid must be received before the expiration of the common line and that the date of final commitment must fall within 18 months of the end of the validity period of the common line.



EXPLANATORY NOTES

I) CLASSIFICATION OF COUNTRIES FOR LOCAL COST SUPPORT

Article 10 of the Arrangement defines how countries are classified (Category I or Category II) according to their income level (i.e. World Bank Income Group Classification) and OECD membership status for the purpose of determining the maximum amount of official support for local costs allowed for officially supported export credits. It also sets out the operational criteria and procedures for reviewing the classifications on an annual basis, including the stipulation that a country's classification will only be changed after its World Bank Income Group Classification is the same for two consecutive years.

According to **Article 10 a)**, High Income OECD countries are classified in Category I and all other countries are classified in Category II. The table below shows the thresholds established by the World Bank for “High Income” status for the last four years

THRESHOLD FOR HIGH INCOME COUNTRIES	
2025 <i>per capita</i> GNI	\$14 375
2024 <i>per capita</i> GNI	\$13 935
2023 <i>per capita</i> GNI	\$14 005
2022 <i>per capita</i> GNI	\$13 845

II) CLASSIFICATION OF COUNTRIES RELATING TO THE MINIMUM PREMIUM RULES

According to **Article 22** of the Arrangement, High Income OECD countries and High-Income Euro Area countries are not classified according to the country risk classification methodology but are subject to the pricing disciplines for market benchmark transactions set out in **Article 21 c)** of the Arrangement.

III) CLASSIFICATION OF COUNTRIES FOR TIED AID PURPOSES

A. Country eligibility

Article 32 of the Arrangement prohibits the provision of tied aid credits to countries with a per capita GNI that is higher than the upper limit for Lower Middle Income countries. It allows for a transition period, whereby a change in a country's tied aid eligibility status only takes effect after its per capita GNI is confirmed as being above or below the threshold for two consecutive years.

The table below shows the lower thresholds for “Upper Middle Income” status for the last four years (i.e. the threshold for tied aid eligibility).

LOWER THRESHOLDS FOR UPPER MIDDLE INCOME COUNTRIES	
2025 <i>per capita</i> GNI	\$4 636
2024 <i>per capita</i> GNI	\$4 496
2023 <i>per capita</i> GNI	\$4 516
2022 <i>per capita</i> GNI	\$4 466



B. Minimum concessionality level

Tied aid must have a concessionality level of at least:

- 80% if the beneficiary country is not eligible for tied aid (see **Article 35**)
- 50% if the beneficiary country is a Least developed Country (LDC) (see **Article 34**)
- 35% if the beneficiary country is a tied aid eligible country and not an LDC (see **Article 34**)

