BACKGROUND GUIDE

ECONOMIC AND FINANCIAL COMMITTEE

DPSI MUN '26

THEME

Radical Resilience: " Engineering Stability in an Age of Volatility"

Chairs

Elinam Tukpeyi, Elijah Kotey, Elikem Anang-la

Committee

ECOFIN

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1.1 Welcome Message

Dear Delegates,
Welcome to the Economic and Financial Committee at DPSIMUN '26. This year's theme asks us to think carefully about resilience, how nations, and the institutions that connect them, can stay steady when markets, debts, and alliances are all moving at once.

Every delegate in this room carries a dual responsibility which are to represent your countries economic interests with precision, and to also keep sight of what's best for the international financial system as a whole. We hope this background guide gives you enough grounding to research confidently, and draft resolutions that reflect real, workable policy.

We look forward to seeing the ideas you bring to committee.

1.2 Chair Message

Elinam Tukpeyi **CHAIR, ECOFIN**

Hello delegates.
My name is Elinam Tukpeyi, and I am so excited to be your chair for DPSIMUN 26! I have been to conferences as a delegate, and I am ecstatic about being a chair for the very first time! In this conference and committee, I am hoping to see everyone debate, learn more about international issues, AND have fun.

MUN is not just about debating and winning awards. It's about connecting with others, making friends, and broadening your understanding of others' backgrounds. Some of your greatest friends may be sitting right next to you as delegates, and you might never know it.

In this committee, I expect full diplomatic behaviour and, above all, everyone to treat each other with respect so everyone can have an amazing and seamless experience.

Thirdly, come prepared. What you do not want as a first-time delegate or a returning delegate is to be underprepared and be all flustered when the committee is in the heat of the debate. In MUN, research is key.

Lastly, whether or not you win an award, you still did your best. An award doesn't define who you are. So, don't do this thinking that the only thing this conference has to offer is an award.

One fun fact about me: I love reading. Every time I am bored, I always pick up a book and read to my heart's content. You might see me reading romance one day, sci-fi another and a biography the next.

1.2 Chair Message

Elikem Anang-La CHAIR, ECOFIN

Hi Delegates,
It is a pleasure to meet you all, and welcome to ECOFIN!!!!
My name is Elikem, and I'll be serving as one of your chairs. I'm really excited to see what you all bring to DPSIMUN '26. Although this is my first time serving as a chair, I'm truly honoured to be on this side of the table and to be a guide for all of you, helping to make sure this conference is an amazing experience.

My expectation for all delegates is to be well-prepared and confident. Take the time to go through the background guide, understand the topics, and familiarise yourselves with the role and duties of the ECOFIN committee at this conference.

The success of this conference depends not only on how much you know, but also on your ability to participate, think thoroughly, cooperate, and respect one another. I encourage you all to come prepared to ask questions, challenge ideas respectfully, listen to different perspectives, and most importantly, enjoy the experience.

I'm really looking forward to meeting you all and seeing what you bring to the committee. Good luck with your preparation, and I'll see you at DPSIMUN '26.

1.2 Chair Message

Elijah Kotey CHAIR, ECOFIN

Dear Delegates,

Welcome to the committee! My name is Elijah, and I'll be serving as your Chair for ECOFIN. I'm really looking forward to having you all here and seeing the ideas, debates, and negotiations that come out of this committee.

I encourage you to come prepared, know your country's position, and don't be afraid to get involved. MUN isn't just about having the perfect speech. It's about listening to others, thinking on your feet, negotiating, and working together to find solutions.

Whether this is your first MUN or you've been doing it for years, I hope you enjoy the experience, challenge yourself, and leave the committee having learned something new.

Good luck, and I'll see you in committee!

1.3 General Overview

The Economic and Financial Committee (ECOFIN), also known as the Second Committee of the United Nations General Assembly, is one of the six main committees of the General Assembly. It is composed of all 193 Member States, each with an equal voice in deliberations. The committee plays a central role in shaping the global economic agenda.It addresses issues such as sustainable development, international trade, financing for development, macroeconomic policy, and the international financial system.

In line with this year's conference theme, “Engineering Stability in an Age of Volatility,” ECOFIN will look at how the international community can respond to an increasingly uncertain global economic environment, one shaped by financial market volatility, sovereign debt pressures, geopolitical conflict, and disruptions to global supply chains. Delegates are asked to develop collaborative policy solutions that strengthen financial resilience.

Against this backdrop, delegates will address two key issues: “Balancing Fiscal Discipline and Strategic Investment in an Era of Fiscal Debt” and “Strengthening International Cooperation to Combat VAT Fraud and Safeguard Public Revenue Amid Global Economic Volatility.” Both topics examine how governments can strengthen economic resilience while managing financial pressures and responding to the changing global economic environment.

1.4 TOPIC 1: Balancing Fiscal Discipline and Strategic Investment in an Era of Fiscal Debt.

Background Information

Governments everywhere are facing a version of the same dilemma. Public debt is historically high, borrowing costs have risen, and the fiscal room to respond to the next shock is narrower than it's been in decades. Yet the challenges driving debt upward, like climate adaptation, infrastructure gaps, digital transformation, and demographic change, can't just be postponed. Fiscal discipline, meaning the responsible management of government spending, revenue, and borrowing so debt stays on a sustainable path, isn't just a technical accounting concern anymore. It's become more of a question of national resilience, and increasingly, of global financial stability.

At the same time, strategic investment, which is spending directed at infrastructure, education, climate resilience, and productive capacity, is what lets economies grow their way out of debt instead of just cutting their way out of it. This tension between the two sits at the core of ECOFIN's mandate this session. Cut spending too aggressively, and you choke off the growth needed to service debt, but invest without discipline and a country can slide into a debt spiral that erodes investor confidence and closes off future borrowing altogether.

This tension plays out differently depending on where a country sits in the global economy. Advanced economies with deep capital markets can often borrow cheaply even at high debt levels, while low- and middle-income countries frequently face high borrowing costs that price them out of the very investments that would help them grow in the first place. Multilateral institutions, mostly just the IMF and the World Bank, sit at the centre of this imbalance, setting the rules, thresholds, and lending conditions that decide how much fiscal room individual states actually have.

ECOFIN isn't trying to draft one universal fiscal rulebook here, since nothing like that could fairly apply to economies as different as the G7 and the Least Developed Countries. Delegates are asked instead to design cooperative frameworks: reformed debt sustainability tools, fairer access to concessional financing, and mechanisms that let strategic investment keep going even when fiscal space is tight.

Historical Context

The tension between fiscal discipline and public investment isn't new, but the institutions and rules governing it today were built in response to specific crises, and each one left its mark on how the international community handles sovereign debt.

1944 — The Bretton Woods Conference establishes the IMF and the World Bank, the first permanent institutions charged with monitoring national fiscal and monetary policy and providing emergency financing.

1980s — Sovereign debt crises hit Latin America, caused by increasing interest rates and falling commodity prices, forcing many countries into structural adjustment programs tied to strict fiscal conditionality.

1996 — The IMF and World Bank launch the Heavily Indebted Poor Countries (HIPC) Initiative, the first coordinated effort to give debt relief to some of the world's poorest and most highly indebted nations.

2008–2009 — The global financial crisis prompts a wave of coordinated fiscal stimulus among G20 economies, temporarily reversing decades of emphasis on austerity and debt reduction.

2020 — The COVID-19 pandemic drives the largest synchronized fiscal expansion in modern history; the G20(group of 19 countries with the largest economies plus the EU and African Union) launches the Debt Service Suspension Initiative and later the Common Framework for Debt Treatment to help low-income countries manage the debt burden left behind.

2022 — Barbados formally introduces the Bridgetown Initiative at the UN General Assembly, calling for a fundamental reform of the international financial architecture, including expanded multilateral development bank (MDB) lending and new instruments to free up fiscal space for climate-vulnerable states.

2023–2026 — Successive editions of the Bridgetown Initiative (now on its third iteration) and the UN Secretary-General's SDG Stimulus proposal keep multilateral development finance reform on the international agenda, even as global public debt keeps climbing toward historic highs.

Current Situation

The IMF's April 2026 Fiscal Monitor paints a pretty sobering picture of where things stand. Global public debt climbed to just under 94 percent of GDP in 2025 and is now projected to hit 100 percent of GDP by 2029, a full year earlier than the Fund had forecast just twelve months prior. This buildup is concentrated in the world's largest economies, but the pressures behind it are universal: rising interest burdens, mounting demands for social, defense, and climate-related spending, and increasingly fragile sovereign debt markets. The IMF hasn't been shy about it either, warning that public finances have shown very limited underlying improvement despite years of relative economic resilience, and calling for credible, well-sequenced fiscal adjustment across every category of country.

The UN's own flagship economic report, the World Economic Situation and Prospects 2026, echoes this from a development angle. Global growth is projected to slow to 2.7 percent in 2026, held back by weak investment and tightening fiscal space, especially in developing and climate-vulnerable economies. The report notes that limited fiscal room is now one of the main obstacles standing between the international community and the Sustainable Development Goals, and progress toward the 2030 Agenda keeps lagging in the countries least able to absorb further shocks.

This is where the debate over strategic investment gets urgent. Independent estimates now put the annual financing gap for the SDGs in the Global South above four trillion dollars, and that figure has only grown even as fiscal space has shrunk. In response, initiatives like the Bridgetown Initiative have pushed for expanded multilateral development bank lending, greater use of blended finance to mobilize private capital, and reforms that let development banks take on more risk without triggering the credit downgrades that make borrowing more expensive. Progress has been real but partial: some MDBs have adjusted their capital adequacy frameworks, but the scale of new financing still falls well short of what climate resilience and basic development needs actually require.

Delegates arrive at DPSIMUN '26 at a moment when the old assumption that fiscal discipline and strategic investment are just opposing goals you trade off against each other is being actively challenged. For this committee, the question isn't really whether countries should invest or consolidate. It's more about how the international system can be redesigned so both are possible at once.

Subtopics

Reforming International Fiscal Rules and IMF Debt Sustainability Policies to Strengthen Economic Resilience During Periods of Volatility

The IMF's Debt Sustainability Framework is the main tool multilateral institutions use to judge how much a country can safely borrow, but it's faced growing criticism for relying on rigid thresholds, overly optimistic growth assumptions, and a pretty narrow definition of what counts as "sustainable" debt. Reform proposals under discussion range from incorporating climate and disaster risk into sustainability assessments, to separating technical economic analysis more clearly from political judgment, to creating faster, more predictable procedures for countries approaching debt distress. Delegates should think about how fiscal rules can be made responsive to shocks, pandemics, commodity price swings, and conflict, without abandoning the discipline that keeps global capital markets stable.

Financing Strategic Investments to Reduce Economic Vulnerabilities in an Uncertain Global Environment

Even fiscally disciplined governments need channels to invest in the infrastructure, education, and climate resilience that reduce long-term vulnerability. This subtopic asks delegates to weigh instruments like expanded multilateral development bank lending, blended finance structures that use a small amount of public money to unlock much larger private investment, green and sustainability-linked bonds, and reallocated Special Drawing Rights. The core challenge is designing financing mechanisms that actually reach the countries with the least fiscal space, instead of concentrating new capital in economies that can already borrow cheaply on their own.

Questions a Resolution Must Answer

1. What's the central problem your resolution addresses: unsustainable debt accumulation, inadequate investment financing, unfair access to concessional lending, or the volatility of global capital markets?

2. How should international fiscal rules and IMF debt sustainability assessments be reformed to reflect a country's real capacity to absorb shocks, including climate and disaster risk?

3. What financing mechanisms (expanded MDB lending, blended finance, green bonds, reallocated Special Drawing Rights) should be scaled up, and how can they be directed toward the countries with the least fiscal space?

4. What role should the IMF, the World Bank, and other multilateral development banks play in coordinating fiscal support, and how can their governance be made more representative of the countries they serve?

5. How to speed up and make the restructuring of sovereign debt more equitable, including through the participation of private creditors and non-Paris Club lenders in coordinated frameworks?

6. How should countries balance short-term fiscal stimulus with long-term debt sustainability, and what institutional safeguards (fiscal councils, escape clauses, spending rules) would help keep that balance?

7. What responsibility do high-income countries and major creditors have in supporting the fiscal resilience of lower-income Member States, and through what mechanisms should that support be delivered?

8. How should progress be measured and enforced, whether through IMF surveillance, peer review, conditionality, or some combination, without undermining national sovereignty over fiscal policy?

Useful Sites and Documents

IMF Fiscal Monitor, April 2026 — Fiscal Policy under Pressure: High Debt, Rising Risks
https://www.imf.org/en/publications/fm/issues/2026/04/15/fiscal-monitor-april-2026

IMF–World Bank Debt Sustainability Framework for Low-Income Countries
https://www.imf.org/en/about/factsheets/sheets/2023/imf-world-bank-debt-sustainability-framework-for-low-income-countries

World Bank — Debt Sustainability Framework Overview-
https://www.worldbank.org/en/programs/debt-toolkit/dsf

UN DESA — World Economic Situation and Prospects 2026
https://policy.desa.un.org/publications/world-economic-situation-and-prospects-2026

The Bridgetown Initiative — Reform of the International Development and Climate Finance Architecture (3.0)
https://www.bridgetown-initiative.org/

Carnegie Endowment — Getting Debt Sustainability Analysis Right: Eight Reforms for the Framework for Low-Income Countries
https://carnegieendowment.org/research/2026/02/getting-debt-sustainability-analysis-right-eight-reforms-for-the-framework-for-low-income-countries

Bretton Woods Project — What Is the World Bank & IMF Debt Sustainability Framework for Low-Income Countries?
https://www.brettonwoodsproject.org/2024/10/what-is-the-world-bank-imf-debt-sustainability-framework-for-low-income-countries/

Glossary

Fiscal Discipline: The responsible management of government spending, taxation, and borrowing to keep public debt on a sustainable, predictable path.

Fiscal Space: The room a government has in its budget to increase spending or absorb a shock without jeopardising its ability to repay its debts.

Debt Sustainability: The ability of a country to meet its current and future debt obligations without needing exceptional financial assistance or a big, disruptive policy adjustment.

Debt-to-GDP Ratio: A country's total public debt expressed as a percentage of its gross domestic product

Sovereign Debt Restructuring: Renegotiating the terms of a country's debt, often extending maturities, lowering interest rates, or reducing principal, when the original terms can't be met anymore.

Multilateral Development Bank (MDB): An international financial institution, like the World Bank or a regional development bank, that provides financing and technical assistance for economic development.

International Monetary Fund (IMF): A UN-affiliated institution of 191 member countries that monitors global financial stability, provides policy advice, and offers emergency lending to countries in economic distress.

Special Drawing Rights (SDR): An international reserve asset created by the IMF, assigned to member countries to supplement their official foreign exchange reserves.

Blended Finance: The use of a small amount of public funding to reduce risk and attract larger amounts of private investment into development projects.

Common Framework: G20-led initiative introduced in 2020 to help coordinate debt treatment for low-income countries.

1.5 TOPIC 2: Strengthening International Cooperation To Combat VAT Fraud and Safeguard Public Revenue Amid Global Economic Volatility

Background Information

Value-added tax is a tax on the consumption of goods and services at different stages of production and distribution. VAT is an important source of government revenue, which can contribute to the financing of public services such as healthcare and education. Although VAT is collected and remitted by businesses throughout the supply chain, its economic burden is generally borne by the final consumer.

VAT is one of the most widely implemented forms of consumption taxation worldwide and represents a significant source of government revenue, making the effective administration and collection of VAT important to public finances. According to the European Commission, the contribution of VAT accounted for about 27% of the total yearly tax receipts for the general government in the EU.

VAT fraud refers to the deliberate and unlawful manipulation of the VAT system to reduce tax obligations or obtain a VAT benefit to which an individual or business is not legally entitled. This involves the provision of false information in tax returns, invoices, accounting records, customs documents, or settlement data to attain artificial profit or protect profit margins.

Historical Context

The fight against VAT fraud has been a persistent challenge since the introduction of value-added tax systems, with many frauds evolving alongside the systems used to fight them. VAT has become increasingly significant to national economies, as it is a main source of government public revenue, making the loss of revenue a mounting focal concern.

1954 – France introduces the modern VAT system. The model is gradually adopted by other countries because of its ability to generate government revenue while taxing consumption.

1988 – The OECD and Council of Europe establish the Convention on Mutual Administrative Assistance in Tax Matters, creating a framework for countries to exchange information and cooperate in enforcing tax laws. The Convention entered into force in 1995.

1993 – The European Union removes fiscal borders between Member States and introduces a new system for taxing intra-EU trade. The increased movement of goods across borders exposes weaknesses in cooperation between national tax authorities and creates opportunities for cross-border VAT fraud.

2010–2011 – The Convention on Mutual Administrative Assistance in Tax Matters is amended and opened to countries beyond the OECD and Council of Europe. The updated Convention enters into force in 2011, expanding the framework for international information exchange and tax cooperation.

2016–2017 – As VAT becomes increasingly common and international trade continues to grow, the OECD develops the International VAT/GST Guidelines. The guidelines provide common approaches for dealing with VAT in cross-border trade, including digital services.

2019 – The OECD publishes guidance on the role of digital platforms in collecting VAT/GST on online sales. As e-commerce expands, digital platforms and information sharing become increasingly important to tax authorities seeking to improve compliance and protect public revenue.

2024–2026 – Governments continue to strengthen digital VAT administration through electronic invoicing, digital reporting, and greater information sharing. In 2026, the OECD highlighted the growing use of near-real-time reporting of transaction data to strengthen VAT compliance, while also noting that differences between national systems can create challenges for businesses involved in cross-border trade.

Current Situation

VAT remains an important source of public revenue across the world, particularly in developing economies. In the African countries covered by the OECD's Revenue Statistics in Africa 2025, VAT accounted for an average of 26.6% of total tax revenue in 2023. However, the amount of VAT collected varies between countries due to differences in tax administration, compliance, exemptions, and the size of informal economies.

The loss of potential VAT revenue remains a concern for governments. In the European Union, the VAT compliance gap was estimated at €128 billion in 2023, equivalent to 9.5% of total VAT liability. This figure does not represent VAT fraud alone, as the gap also includes tax evasion, organised fraud, administrative errors, insolvencies, and other forms of non-compliance.

For many developing countries, improving VAT collection is part of the wider challenge of strengthening domestic revenue. Limited administrative resources, large informal sectors, and differences in technological capacity can make it more difficult for tax authorities to identify and prevent non-compliance. In response, countries are increasingly turning to digital tools such as electronic invoicing and digital tax reporting. The OECD has also highlighted the growing use of near-real-time transaction reporting to strengthen VAT compliance, although differences between national systems can create challenges for businesses operating across borders.

The growth of cross-border trade and digital commerce has added another layer to the issue. VAT fraud and non-compliance can involve transactions across several jurisdictions, making it difficult for one tax authority to identify and address the problem alone. The OECD therefore emphasises international cooperation, including information exchange and administrative assistance, as important tools for improving VAT collection on cross-border transactions.

For ECOFIN, the current challenge is to find ways to strengthen VAT collection and combat fraud while recognising the different economic, technological, and administrative circumstances of Member States. Delegates must consider how countries can cooperate more effectively without creating systems that are too costly, complex, or difficult to implement, particularly for developing economies.

Subtopics

Balancing Anti-Fraud Measures with business efficiency.

To fight VAT fraud, drastic measures must be implemented, but at what risk? Implement overly rigid frameworks, and it affects legitimate businesses; yet implement loose frameworks, and it will be as if no work was ever done. The challenge ECOFIN faces is not simply whether VAT fraud should be fought but how it should be fought. The questions delegates must therefore ask is how to stop VAT fraud without making the VAT system unnecessarily difficult to use for legitimate businesses

International Information-Sharing to Combat Cross-Border VAT Fraud

VAT Fraud often extends beyond national borders, making it increasingly difficult for governments to address cross-border schemes and transactions without cooperation from other nations. Fraudulent businesses can exploit differences in national tax systems, gaps in reporting or different technological advances. On the other hand, an increase in information sharing may raise questions about digital sovereignty and data protection.

Delegates must address how information can be shared efficiently and securely while respecting national sovereignty and data protection.

Subtopics

Digitalisation, E-Commerce and Emerging Forms of VAT Fraud.

As more businesses move online, VAT collection is becoming increasingly difficult for governments to monitor. Online marketplaces, digital services, and platform-based businesses allow transactions to take place across borders, sometimes making it difficult to determine where a sale occurred and which country should receive the VAT. At the same time, the growing use of electronic invoicing and digital reporting gives tax authorities new tools to identify unusual transactions and reduce fraud. However, differences in digital infrastructure, reporting systems, and tax rules between countries can create gaps that fraudulent businesses may exploit. As e-commerce continues to grow, governments face the challenge of adapting VAT systems to keep pace with new business models while ensuring that legitimate businesses are not unfairly burdened.

Questions a Resolution Must Answer

1. How can governments strengthen VAT fraud detection without creating excessive compliance costs or administrative burdens for small and medium-sized businesses?

2. What specific information should countries share with one another to detect cross-border VAT fraud, and how can this information be exchanged quickly and securely?

3. How can governments use digital technologies, such as AI, data analytics, and automated reporting systems, to identify suspicious VAT transactions while protecting businesses' sensitive data?

4. What common international standards should be established for VAT administration, digital reporting, and information-sharing to reduce gaps between national tax systems that may be exploited for fraud?

5. How should governments address new forms of VAT fraud linked to e-commerce, online marketplaces, digital services, and other emerging business models that are difficult to monitor through traditional tax systems?

6. What support should be provided to developing countries and countries with limited digital or administrative capacity so they can effectively implement modern VAT anti-fraud measures?

7. How can international organisations and national tax authorities measure the effectiveness of anti-VAT-fraud measures, and what mechanisms should be used to monitor their implementation and identify unintended consequences?

Useful Sites and Documents

OECD — Consumption Taxes
https://www.oecd.org/en/topics/policy-issues/consumption-taxes.html

OECD — International VAT/GST Guidelines
https://www.oecd.org/en/publications/international-vat-gst-guidelines_9789264271406-en.html

OECD — The Role of Digital Platforms in the Collection of VAT/GST on Online Sales
https://www.oecd.org/en/publications/the-role-of-digital-platforms-in-the-collection-of-vat-gst-on-online-sales_e0e2dd2d-en.html

IMF — VAT Technical Assistance and Policy Framework
https://www.imf.org/external/np/fad/tpaf/pages/vat.htm

IMF — Exploring the Adoption of Selected Digital Technologies in Tax Administration
https://www.imf.org/en/publications/imf-notes/issues/2023/12/11/exploring-the-adoption-of-selected-digital-technologies-in-tax-administration-a-cross-541094

European Commission — VAT Gap
https://taxation-customs.ec.europa.eu/taxation/vat/fight-against-vat-fraud/vat-gap_en

PwC Worldwide Tax Summaries
https://taxsummaries.pwc.com/

PwC Worldwide Tax Summaries — VAT Rates
https://taxsummaries.pwc.com/quick-charts/value-added-tax-vat-rates

World Bank Data — Tax Revenue
https://data.worldbank.org/indicator/GC.TAX.TOTL.GD.ZS

IMF Data — Government Finance Statistics
https://data.imf.org/

Glossary

Value-Added Tax (VAT): A consumption tax placed on goods and services, generally paid by the final consumer.

VAT Fraud: The deliberate act of illegally reducing, avoiding, or reclaiming VAT that is not legitimately owed.

VAT Gap: The difference between the amount of VAT a government should collect and the amount it actually collects.

VAT Compliance: The extent to which individuals and businesses correctly register, report, and pay the VAT they owe.

Cross-Border VAT Fraud: VAT fraud involving transactions between businesses or consumers in different countries or tax jurisdictions.

Carousel Fraud: A form of cross-border VAT fraud where goods are repeatedly traded between countries and VAT is collected but not properly paid to tax authorities.

E-Commerce: The buying and selling of goods or services through the internet or other electronic networks.

Electronic Invoicing (e-Invoicing): The electronic creation and exchange of invoices in a structured digital format that businesses and tax authorities can process

.

Digital Reporting: The electronic submission of transaction or tax information to tax authorities, sometimes in close to real time.

Tax Information Exchange: The sharing of relevant tax or transaction information between countries to help detect and prevent tax fraud and evasion.

Tax Administration: The institutions, systems, and processes governments use to register taxpayers, collect taxes, monitor compliance, and enforce tax laws.

OECD (Organisation for Economic Co-operation and Development): An international organisation that works with governments to develop policies and standards that promote economic growth, cooperation, and sustainable development.

1.6 Country List

- United Kingdom
- Italy
- France
- Maldives
- Malaysia
- Japan
- Saudi Arabia
- Ghana
- Fiji
- Poland
- India
- Norway
- Zambia
- Mexico
- Luxembourg
- Brazil
- Singapore
- Nigeria
- Spain
- Germany
- Kazakhstan
- Canada
- Switzerland
- Kenya
- Belgium
- Czechia
- Sri Lanka
- Lebanon
- South Africa
- New Zealand
- United States
- Argentina
- Pakistan
- Egypt
- Austria
- China
- Russian Federation
- United Arab Emirates
- Bangladesh
- Türkiye