

1. The respondent submitted its observations on 15 March 2012.

Parties' submissions

8. The Appellate Tribunal's findings are:

a. Concerning the merits of the case (in its Judgment Johnson

9. The respondent's contention is:

a. The United Nations' Some TAA Unit was taken into account the
Fusion of the A; ;ea's T(:una' (n (ts Johnson Judgment and as
ended the contested decision regarding the A; ;'(\$ant to use (s =fe<s
foreign TAA (ed(tE %e (s a\$so#d(ng'8 no 'onget# #e>u(#ed to do so (n o#de# to
educate (s taA '(a:(t8 fo# 2010. The issue of the request for (m:u#sement
(s t#e#efo#e #ende#ed mootE

∴ It (s t#e#efo#e (n\$um:ent on t#e A; ;'(\$ant to \$onta\$t t#e)nte#na'
,e2enue +e#2(\$e (n o#de# to f(ie an amended 2010 taA #etu#n7 =((\$% =('

g. @ (t% #ega#d to 20127 t%e)n\$ome TaA Un(t =(' u;date t%e annua'
 \$(#Su'a# and staff mem:e#s =(' no 'onge# :e #e>u(#ed to use t%e(# fo#e(gn taA
 \$#ed(ts.

Consideration

10. - 8 Judgment No. UNDT/2012/199 of 14 De\$em:e# 20127 t%(s T#(:una'
 de\$a#ed t%e A ; ;'(\$ant<s \$'a(ms not #e\$e(2a:'e (n so fa# as t%e8 soug#t to o:ta(n
 #e(m:u#sement of %(s staff assessment fo# 200!7 2008 and 2009 and de\$a#ed t%e
 a ; ;'(\$at(on #e\$e(2a:'e on'8 (n so fa# as (t \$ontested t%e #efusa' to #e(m:u#se t%e
 2010 staff assessment. T%e T#(:una' must t%e#efo#e #u'e on'8 on t%e d(s;ute
 \$on\$e#n(ng t%e (n\$ome ea#ned (n 2010.

11. Afte# t%e ;a#t(es %ad :een not(f(ed of Judgment No. UNDT/2012/199 of
 14 De\$em:e# 20127 t%e8 su:m(tted o:se#2at(ons7 s;e\$(f(\$a''8 =(t% #ega#d to t%e
 A ; ;ea's T#(:una'<s Judgment of 29 June 2012 (n Johnson 20120UNAT02407
 =%(\$% \$onf(#med (n (ts ent(#et8 t%e Judgment (n Johnson UNDT/2011/144.)n %(s
 'atest su:m(ss(on7 t%e ,es;ondent adm(ts t%at %e =as =#ong (n as?(ng t%e
 A ; ;'(\$ant to a ; ;'8 %(s =(fe<s taA \$#ed(t of U+D 47920 to %(s 2010 taA #etu#n.
 T%e#efo#e7 t%e#e (s no fu#t%e# need fo# t%e T#(:una' to #u'e on t%at matte#.

12. Ne2e#t%e'ess7 t%e ,es;ondent \$ontests t%e A ; ;'(\$ant<s #e>uest t%at t%e
 T#(:una' o#de# #e(m:u#sement of t%e assessment =#ongfu''8 dedu\$ted fo# 2010.
 T%e T#(:una' (s \$om;e'ed to note t%at t%e ,es;ondent (s attem;t(ng to \$%a'enge a
 ;o(nt of 'a= t%at =as \$'ea#''8 esta:'(sed :8 t%e A ; ;ea's T#(:una'<s Judgment (n
 Johnson 20120UNAT0240 of 29 June 20127 =%(\$% states:

T%e A ; ;e'ant fu#t%e# su:m(ts t%at7 (n ;#a\$((\$e7 staff mem:e#s a#e
 ne2e# ;e#sona''8 #e(m:u#sed fo# staff assessments7 as
 #e(m:u#sement (s made (n t%e fo#m of a \$%e>ue f#om t%e
 *#gan(Gat(on #em(tted to t%e Un(ted +tates T#easu#8 and7
 \$onse>uent'87 t%e *#gan(Gat(on Sou'd not ;a8 an8t%(ng at a'
 d(#e\$t'8 to a staff mem:e# =%ose taA '(a:(('t87 '(?e " s. Jo%nson<s7
 =as Ge#o. @e nonet%e'ess note t%at t%e afo#esa(d (nfo#mat(on
 \$(#Su'a# ;#o2(des fo# an eA\$e;t(on to t%e ;#a\$((\$e of (ssu(ng \$%e>ues
 ;a8a:'e to t%e Un(ted +tates T#easu#8 (f t%e staff mem:e#
 esta:'(ses t%at t%e (n\$ome taA %as a'head8 :een ;a(d (n fu'' B\$f.
 ;a#ag#a;% 1! of t%e \$(#Su'a#C. +(n\$e t%e ut'(Gat(on of fo#e(gn taA

Translated from French

Some TA Un(t : ea#(ng (n m(nd t%at (t (s not \$ontested t%at7 (n ;a8(ng t%e taAes t%at %e o=ed to t%e Un(ted +tates T#easu#8 fo# 20107 t%e A ; ;'(\$ant a ; ;'(ed a taA \$hed(t of U+D 47920. T%e)n\$ome TaA Un(t ma8 not use t%e amount \$a'\$u'ated (n t%(s manne# to #edu\$e t%e A ; ;'(\$ant<s o2e# ;a8ment fo# ;#e2(ous 8ea#s. @%('e t%e T#(:una' : 8 (ts Judgment No. UNDT/2012/199 of 14 De\$em:e# 20127 de\$a#ed t%e a ; ;'(\$at(on not #e\$e(2a:'e (n so fa# as (t \$ontested t%e statement of taA sett'ement sent to t%e A ; ;'(\$ant on 29 De\$em:e# 20117 =%(\$% s%o=ed an o2e# ;a8ment of U+D5275957 t%e Adm(n(st#at(on %as not 8et de\$(ded =%et%e# to #e\$o2e# t%(s o2e# ;a8ment and su\$% a de\$(son7 (f ta?en7 =(' :e a d(ffe#ent adm(n(st#at(2e de\$(son f#om t%ose t%at %a2e a'#ead8 :een \$ontested :efo#e t%e T#(:una' and ma8 g(2e #(se to anot%e# d(s ;ute.

1!. .ast'87 =%('e t%e A ; ;'(\$ant #e>usted t%e T#(:una' to #u'e on an8 d(s ;utes t%at ma8 a#(se (n #es ;e\$t of 2011 and 20127 (t (s not fo# t%e T#(:una' to #u'e on ;otent(a' futu#e d(s ;utes.

Conclusion

18.)n 2(e= of t%e fo#ego(ng7 t%e T#(:una' D&C)D&+:

a. T%e \$ase (s #efe##ed to t%e)n\$ome TaA Un(t7 Un(ted Nat(ons +e\$#eta#(at7 (n o#de# fo# t%at Un(t to ;#o\$eed7 (n a\$#o#dan\$e =(t% t%e ;#(n\$;'es set out a:o2e7 =(t% t%e \$a'\$u'at(on of t%e amounts to :e #efunded to t%e A ; ;'(\$ant (n #es ;e\$t of 2010E

∴ T%e amounts a=a#ded s%a' :ea# (nte#est at t%e Un(ted +tates P#(me ,ate =(t% effe\$t f#om t%e date on =%(\$% t%e A ; ;'(\$ant s%ou'd %a2e #e\$e(2ed t%e #efund unt(' ;a8ment of t%e sa(d amounts. An add(t(ona' f(2e ;e# \$ent s%a' :e added to t%e Un(ted +tate P#(me ,ate D0 da8s f#om t%e date on =%(\$% t%(s Judgment :e\$omes eAe\$uta:'eE

