Introduction

1. B a!!"#$at#on f#"ed %#t& t&e 'eg#st(of t&e T(#)una" on 2* Janua(2012+ t&e A!!"#$ant $ontests t&e de$#s#on %&e(e) t&e ,n$ome Ta- Un#t+ Un#ted Nat#ons .e$(eta(#at+ (efused to $ommun#$ate to &e(t&e f#s$a" status (ega(d#ng &e(2010 ta- !os#t#on.

2. .&e (e/uests t&e T(#)una" to o(de(t&e ,n$ome Ta- Un#t to #ssue t&#s f#s$a" status and to !(o$eed %#t& t&e (e#m)u(sement of t&e 2010 staff assessment t&at %as %(ongfu"" dedu$ted f(om &e(sa"a( )e$ause s&e %as (e/u#(ed to use &e(fo(e#gn #n$ome ta- $(ed#t of U.D13+000. .&e a"so (e/uests t&at t&#s amount)e a$$om!an#ed) #nte(est $a"$u"ated at t&e !(e1a#"#ng (ate as f(om t&e date on %&#$& s&e s&ou"d &a1e)een (e#m)u(sed. .&e fu(t&e(demands (e#m)u(sement of t&e $osts t&at s&e #n$u((ed #n $onne$t#on %#t& t&#s $ase.

Facts

3. 2(om 2003 to 2e)(ua(200*+ t&e A!!"#$ant+ a nat#ona" of t&e Un#ted .tates of Ame(#$a+ ea(ned a ta- $(ed#t #n &e($ount(of o(#g#n %&#"e s&e %as %o(3#ng #n .%#t4e("and fo(a $onsu"t#ng $om!an .

5. ,n June 200*+ t&e A!!"#$ant ente(ed t&e se(1#$e of t&e 6ff#$e of t&e Un#ted Nat#ons 7#g& Comm#ss#one(fo('efugees 8UN7C'9 #n Gene1a on a f#-ed:te(m a!!o#ntment t&at %as su)se/uent" e-tended.

5. ,n ; a 200<+ s&e #nfo(med t&e ,n$ome Ta- Un#t t&at &e(ta- $(ed#t tota""ed U.D58+381.

*. 6n 1 A!(#" 2011+ t&e A!!"#$ant %as &#(ed) t&e Un#ted Nat#ons De1e"o!ment P(og(amme 8UNDP9 #n Ne% =o(3.

<. ,n A!(#" 2011+ t&e A!!"#$ant+ %&o %#s&ed to o)ta#n f(om t&e 6(gan#4at#on (e#m)u(sement of t&e staff assessment dedu$ted f(om t&e sa"a(s&e &ad (e$e#1ed #n 2010+ su)m#tted &e(2010 #n$ome ta- (etu(n to t&e ,n$ome Ta- Un#t. 6n t&at

1<. B 6(de(No. 150 8GVA/20129 of 12 No1em)e(2012+ t&e T(#)una" #nfo(med t&e !a(t#es t&at t&e A!!"#$at#on %ou"d)e adAud#$ated %#t&out a &ea(#ng and #n1#ted t&em to f#"e an o)Ae$t#ons.

18. B 6(de(No. 1<0 8GVA/20129 of 5 De$em)e(2012+ t&e T(#)una" #n1#ted t&e 'es!ondent to f#"e add#t#ona" ne% $omments ta3#ng #nto a$$ount t&e out$ome of t&e A!!ea"s T(#)una"@s Audgment #n Johnson 2012:UNAT:250.

10. 6n 15 De$em)e(2012+ t&e 'es!ondent su)m#tted &#s $omments+ ma#nta#n#ng t&at t&e a!!"#$at#on &ad)een (ende(ed moot.

20. B 6(de(No. 1<3 8GVA/20129 of 10 De$em)e(2012+ t&e T(#)una" sus!ended t&e !(o$eed#ngs one(n#ng t&#s a!!"#$at#on unt#" t&e A!!"#$ant &ad #nfo(med #t %&et&e(t&e d#s!ute &ad)een (eso"1ed.

21. B 6(de(No. 20 8GVA/20139 of 5 ;a($& 2013+ t&e T(#)una" (e/uested t&e !a(t#es to #nfo(m #t %&et&e(t&e d#s!ute &ad)een am#$a)" (eso"1ed.

22. 6n 11 ;a($& 2013+ t&e A!!"#$ant su)m#tted $omments to t&e effe$t t&at t&e d#s!ute &ad not)een am#$a)" (eso"1edB t&#s %as $onf#(med) t&e 'es!ondent on 12 ;a($& 2013.

Parties' submissions

23. T&e A!!"#$ant@s $ont#ons a(eC

a. T&e ,n$ome Ta- Un#t (efused to (e#m)u(se t&e dedu$t#ons f(om &e(sa"a(#es and ot&e(emo"uments (e$e#1ed f(om t&e 6(gan#4at#on #n t&e $ou(se of t&e ea(2010 on t&e g(ounds t&at s&e &ad used a fo(e#gn ta- $(ed#t+ t&e(e) (edu$#ng &e("#a)#"#t to t&e Un#ted .tates ,nte(na" 'e1enue .e(1#$e 8>,'.?9. T&us+ s&e %as (e/u#(ed to $a((t&e dou)"e)u(den of !a #ng #n$ome ta- to t&e ,'. a(d t&e staff

$(ed#ts to (edu$e t&e#(ta- "#a)#"#t . T&e T(#)una" must (e!e$t t&#s a(gument s#n$e #t fa#"s to (es!ond to t&e A!!"#$ant@s (e/uest fo((e#m)u(sement of t&e amount t&at %as %(ongfu"" dedu$ted f(om &e(sa"a(#es.

31. .u)se/uent" #n t&e "ast (e!" + t&e 'es!ondent ma#nta#ns t&at t&e

a)used t&e !(o$eed#ngs)efo(e #t. D&#"e t&e T(#)una" $ons#de(s t&at t&e 'es!ondent+) #ts #nsuff#$#ent (e!"#es+ &as $om!"#$ated a $ase t&at &ad)een s#m!"#f#ed) t&e A!!ea"s T(#)una"@s de$#s#on $onf#(m#ng t&e Audgment of t&#s T(#)una" #n Johnson UNDT/2011/155+ #t nonet&e"ess de$#des t&at t&e 'es!ondent d#d not a)use t&e !(o$eed#ngs #n t&e !(esent $ase.

Conclusion

35.