

SECRETARY-GENERAL'S BULLETIN NO. 47, REVISION 1

To: Members of the Staff of the United Nations

Subject: ARRANGEMENTS FOR CARRYING OUT THE TAX REFUND PROVISION
WITH RESPECT TO UNITED STATES CITIZENS

1. The Secretary-General stated in his report to the General Assembly on Tax Equalization (document A/32, page 3) that, in order to achieve as far as practicable, the equality among personnel expressly desired by the General Assembly, his authority "to reimburse staff members who are required to pay taxation on salaries and wages received from the Organization" would, in the absence of a directive to the contrary, be interpreted to include authority to reimburse staff members who are required to pay taxation on any allowances or other emoluments which, under applicable tax laws and regulations, may actually be taxed as salaries and wages.

2. The Fifth Committee accepted the proposed interpretation as reasonable and necessary in the circumstances (document A/211, paragraph 6), and the Committee's report was accepted without objection by the General Assembly at its fiftieth plenary meeting (Journal No. 54: Supplement A-A/PV/50, page 344).

3. Accordingly, paragraph 10 (c) (ii) of Secretary-General's Bulletin No. 47, at the bottom of page 6 thereof, is rescinded and the following substituted:

"(ii) Directly related payments may also include allowances, reimbursed expenses, special grants, and other emoluments, but only to the extent that such payments are subject to taxation as salaries and wages and cannot be offset by the
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deduction therefrom of ordinary and necessary business
expenses allowable by law."

By direction of the Secretary-General

(signed) J. B. HUTSON
Assistant Secretary-General
Administrative and Financial Services
