

28 November 2000

Original: English

---

**Preparatory Commission for the International  
Criminal Court**

**Working Group on Financial Regulations and Rules**

New York

27 November-8 December 2000

**Proposal submitted by the Republic of Korea concerning regulation 5.3  
contained in document PCNICC/2000/WGFIRR/L.1**

It is necessary to establish a tax equalization fund which will be contributed to from the “staff assessment” under regulation 7.1 (e); this Fund should be added as a factor of adjustment to the contribution of States Parties under regulation 5.3. For this purpose, the following subparagraph should be added under regulation 5.3:

(d) Half of the States Parties’ credits in the Tax Equalization Fund for the financial period estimated to be not required to meet charges for tax refunds during the calendar year, and any adjustments in the estimated credits previously taken into account. (United Nations fin. reg. 5.2 (e)).