

TAX EQUALIZATION

In General Assembly document A/82, "Tax Equalization", the paragraph commencing at the bottom of page 4 thereof, which summarizes the replies of various governments to the Secretary-General's telegraphic inquiry of 9 July concerning tax exemption in respect of the salaries of United Nations officials, is altered as follows:

" A summary of the replies thus far received indicates that Norway and Syria exempt from taxation salaries and allowances of officials of the United Nations, whatever their nationality or residence; that Denmark and Chile are preparing such legislation; that Liberia, Ethiopia, Venezuela, New Zealand, and the Union of South Africa exempt foreign nationals but not their own nationals serving at home; that Iraq, Canada, India, Argentina, and Australia do not exempt employees of the United Nations who serve within their jurisdiction, but that the Australian Government is recommending exemption in respect to official remuneration of the representatives of the United Nations visiting Australia and of Australian residents engaged in ex-Australian service by the United Nations; that the U.S.S.R. exempts its nationals; that Nicaragua does not tax any salaries. The United States, Mexico, and Dominican Republic and El Salvador have acknowledged the cablegram and promised replies."

Analysis of the replies from Syria and Argentina and the supplementary reply from the Union of South Africa, received after the document (A/82) had been prepared, and review of the Australian reply as originally quoted makes the above amendment in order.

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