

# UNDT/2012/199, McCloskey

## UNAT Held or UNDT Pronouncements

Confirmative decisions: These decisions do not re-open time limits for formal contestation.

## Decision Contested or Judgment/Order Appealed

The Applicant appealed the decision to require him to remit to the Income Tax Unit the amount of USD 52,595 alleged to have been overpaid as an advance to his 2007 Tax Settlement, and the decisions to compel him to use his wife's foreign income tax credits to reduce his tax liabilities in 2008, 2009 and 2010 without reimbursement for the amount of the reductions. The UNDT found that only the decision concerning the Statement of 2010 Tax Settlement is receivable since appropriate action, i.e. the request for management evaluation, was taken timely and prior to submitting an application to the Tribunal. In addition, the Tribunal requested the Respondent to submit observations on the merits of the case taking into consideration a recent UNAT Judgment, namely Johnson 2012-UNAT-240.

## Legal Principle(s)

N/A

## Outcome

Judgment entered for Applicant in full or in part

## Full judgment

[Full judgment](#)

## Applicants/Appellants

McCloskey

## Entity

ICTY

## Case Number(s)

UNDT/GVA/2012/54

## Tribunal

UNDT

## Registry

Geneva

## Date of Judgement

13 Dec 2012

## Duty Judge

Judge Cousin

## Language of Judgment

English

French

## Issuance Type

Judgment

## Categories/Subcategories

TEST -Rename- Benefits and entitlements-45

Jurisdiction / receivability (UNDT or first instance)

## Applicable Law

### Staff Rules

- Rule 11.2

### UNDT Statute

- Article 2.2

## Related Judgments and Orders

2010-UNAT-079

2011-UNAT-118