

UNDT/2013/052, Johnson

UNAT Held or UNDT Pronouncements

Before the Tribunal, following its Judgment Johnson UNDT/2011/144, as confirmed by the Appeals Tribunal in Johnson 2012-UNAT-240, the Respondent does not contest anymore that the Applicant by using her foreign tax credit paid as a matter of fact part of the taxes due. The Respondent nevertheless refuses to reimburse to the Applicant the staff assessment deductions made, which the latter contests. The Tribunal finds in favor of the Applicant and orders the Administration to carry out a new calculation of the 2010 staff assessment deductions that ought to be reimbursed to her.

Decision Contested or Judgment/Order Appealed

Prior to joining UNHCR in 2006, the Applicant had accumulated a foreign tax credit in her country of origin, the United States of America, while working abroad. From 2006 onwards, the Administration, relying on ST/IC/2010/10, took into consideration her tax credit for the purpose of determining her US income tax. The United Nations Income Tax Unit imposed on the Applicant to use her foreign tax credit to reduce the taxes owed to the Internal Revenue Service (IRS) of the United States income tax authority for the year 2010 and thus reducing the amount due to the UN Income Tax Unit.

Legal Principle(s)

Rules governing taxation: The United Nations Income Tax Unit is required to apply the jurisprudence as set by the Appeals Tribunal, which confirmed in its entirety the Dispute Tribunal's Judgment Johnson UNDT/2011/144. Since the appeals lodged against the Judgment Johnson UNDT/2011/144 were dismissed by the Appeals Tribunal, the Tribunal's Judgment in first instance becomes immediately enforceable and must be applied without further procrastination.

Outcome

Judgment entered for Applicant in full or in part

Outcome Extra Text

No compensation ordered (but judgment for Applicant)

Full judgment

[Full judgment](#)

Applicants/Appellants

Johnson

Entity

UNHCR

Case Number(s)

UNDT/GVA/2012/11

Tribunal

UNDT

Registry

Geneva

Date of Judgement

13 Mar 2013

Duty Judge

Judge Cousin

Language of Judgment

English

French

Issuance Type

Judgment

Categories/Subcategories

Taxation

Applicable Law

Staff Regulations

- Regulation 3.3(a)
- Regulation 3.3(f)

Related Judgments and Orders

UNDT/2011/144

2012-UNAT-240