

2013-UNAT-355, Johnson

UNAT Held or UNDT Pronouncements

UNAT considered an application of the Secretary-General for interpretation of judgment No. 2012-UNAT-240. UNAT held that the application did not fulfil the requirements of Article 11 of the UNAT Statute and was therefore manifestly inadmissible. UNAT held that the judgment clearly stated that the utilisation of foreign tax credits constituted a reimbursable payment method and the tax unit had calculated the relevant reimbursable amount at USD 15, 239. UNAT rejected the Secretary-General's application and ordered the Secretary-General to pay Ms Johnson USD 15,239 with interest, stating that the interest rates disposed of Ms Johnson's request for costs.

Decision Contested or Judgment/Order Appealed

ICAO Decision: Ms Johnson contested the decision not to reimburse her for the tax credit she used in 2009. The Tax Unit denied the request, claiming that her use of the tax credit had reduced her tax liability balance to zero, thus she had no outstanding balance. UNDT found that the use of foreign credits by US taxpayers constituted a payment method and should have been recognised as such. UNDT ordered the Secretary-General to refund Ms Johnson the amount of her staff assessment on her salary and emoluments for 2009, without taking into account the foreign tax credits in dispute. In Judgment No. 2012-UNAT-240, UNAT upheld the UNDT Judgment.

Legal Principle(s)

An application for interpretation can only succeed if it fulfils the strict and exceptional criteria established by the UNAT Statute, Article 11.

Outcome

Revision, correction, interpretation or execution

Full judgment

[Full judgment](#)

Applicants/Appellants

Johnson

Entity

UNDP

Case Number(s)

2013-434

Tribunal

UNAT

Registry

New York

Date of Judgement

28 Jun 2013

Language of Judgment

English

Issuance Type

Judgment

Categories/Subcategories

Judgment-related matters
Interpretation of Judgment
Taxation
Staff income tax liability

Applicable Law

UNAT Statute

- Article 11

Related Judgments and Orders

2012-UNAT-240
2011-UNAT-129
2010-UNAT-063