

In making such loans, which shall be repayable within two years, the Secretary-General shall have regard to the proposed financial resources of the agency concerned, and shall obtain the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions for any cash issues which would increase the aggregate balance outstanding (including amounts previously advanced and outstanding) at any one time to an amount in excess of \$3,000,000, and for any issue which would increase the balance outstanding (including amounts previously advanced and outstanding) in respect of any one agency to an amount in excess of \$1,000,000; provided that an extension of one year shall be granted to the Interim Commission of the International Trade Organization for the repayment of the 1948 loans;

(e) Such sums as, together with the sums previously advanced and outstanding for the same purpose, do not exceed \$500,000 to continue the Staff Housing Fund in order to finance advance rental payment, guarantee deposits and working capital requirements for housing the staff of the Secretariat. Such advances shall be reimbursed to the Working Capital Fund following the recovery of the rental advances, guarantee deposits and working capital advances;

(f) Such sums, if any, as may be necessary to reimburse staff members for national income taxes paid by them in respect of payments received from the United Nations during 1950, or in respect of prior years for which reimbursement had not previously been made;

(g) In consultation with the Advisory Committee on Administrative and Budgetary Questions, such sums up to \$5,000,000 for assistance to Palestine refugees, in accordance with the provisions of the resolution<sup>22</sup> adopted by the General Assembly at its 273rd plenary meeting on 8 December 1949.

*276th plenary meeting,  
10 December 1949.*

### 359 (IV). Tax equalization—Staff Assessment Plan

*The General Assembly*

Resolves that articles 1 to 7 of resolution 239 (III) A<sup>23</sup> be and hereby are cancelled and superseded by the following articles:

#### ARTICLE 1

That for each calendar year beginning after 31 December 1948, all salaries, wages, overtime and night differential payments, cost-of-living adjustments (or differentials) and the allowance for dependent children, to whomsoever paid by the United Nations, shall be subject to an assessment on the recipient at the rates and under the terms specified in the following articles.

Notwithstanding the provisions of the preceding paragraph, the Secretary-General may, where in special circumstances he deems it necessary and expedient, exempt from the assessment the salaries and other emoluments of staff engaged at locality rates, such as those serving missions of the United Nations or its smaller field offices.

<sup>22</sup> See resolution 302 (IV), page 23.

<sup>23</sup> See *Official Records of the third session of the General Assembly, Part I, Resolutions, page 100.*

#### ARTICLE 2

That all amounts payable by the United Nations in accordance with arrangements in force at 1 January 1949, other than those assessable under article 1, shall be exempt from this assessment.

#### ARTICLE 3

(a) That the assessment shall be calculated according to the following rates:

On assessable payments not exceeding 4,000 dollars	15 per cent
On the next 2,000 dollars of assessable payments	20 per cent
On the next 2,000 dollars of assessable payments	25 per cent
On the next 2,000 dollars of assessable payments	30 per cent
On the next 2,000 dollars of assessable payments	35 per cent
On the next 3,000 dollars of assessable payments	40 per cent
On all remaining assessable income	50 per cent

(b) In the case of a person who is not employed by the United Nations for the whole of a calendar year or in cases where there is a change in the annual rate of payments made to a staff member, the rate of assessment shall be governed by the annual rate of each such payment made to him.

#### ARTICLE 4

(a) That the following credits shall be deductible from the assessment computed under article 3 if claimed in writing and supported by evidence satisfactory to the Secretary-General:

- (i) Two hundred dollars for a wife or a dependent husband, or 200 dollars for the dependent children of a staff member who is not entitled to credit for a wife or a dependent husband;
- (ii) One hundred dollars for dependent relatives, i.e. a dependent parent, or brother or sister, or a mentally or physically incapacitated child over 16 years of age.

(b) The maximum credit under paragraph (a) (i) shall be 200 dollars, and the maximum credit under paragraph (a) (ii) shall be 100 dollars. A credit shall not be granted under both paragraph (a) (i) and paragraph (a) (ii).

(c) A separate claim for the above-mentioned credits shall be made for each year. In the year in which the circumstances giving rise to the claim first occur, the credit shall be limited to the appropriate portion of that year.

(d) Where both husband and wife are on the staff of the United Nations, a credit under paragraph (a) (ii) shall not be granted to both of them.

(e) The Secretary-General may reduce the credits provided by this article in such cases where salaries are paid at locality rates which diverge widely from the Headquarters salary scales.

#### ARTICLE 5

That notwithstanding article 1, relief shall be given in respect of dependent children by way of exemption from assessable income. The amount of exemption to be granted shall be the amount of the children's allowance actually paid and included under article 1 as assessable income.

ARTICLE 6

That the assessment computed under the foregoing articles shall be collected by the United Nations by withholding it from payments. No part of the assessment so collected shall be refunded because of cessation of employment during the calendar year.

ARTICLE 7

That revenue derived from the assessment shall be applied as an appropriation-in-aid of the budget.

*276th plenary meeting,  
10 December 1949.*

**360 (IV). Extension of the Palais des Nations, Geneva: arrangements to be entered into between the United Nations and the World Health Organization**

*The General Assembly,*

*Taking cognizance of the arrangements proposed by the Secretary-General in document A/C.5/361<sup>24</sup> in connexion with the extension of the*

*Palais des Nations in Geneva and the granting of a lease to the World Health Organization,*

*Considering that no United Nations expenditures will be required in respect of the proposed extension of the Palais des Nations,*

*Noting in this connexion that the Building Committee of the World Health Organization decided, on 26 November 1949, to accept a gift of 3,000,000 Swiss francs from the Swiss Government as a contribution towards the achievement of the purposes set out in document A/C.5/361 and that the World Health Organization will have full responsibility for the additional expenditures required to cover the total construction cost of the projected extension,*

*Authorizes the Secretary-General to enter into such arrangements with the World Health Organization and the Swiss Government as he may see fit for the attainment of the purposes set out in document A/C.5/361.*

*276th plenary meeting,  
10 December 1949.*

<sup>24</sup> See *Official Records of the fourth session of the General Assembly, Annex to the Fifth Committee.*