

No. 14244

**UNITED STATES OF AMERICA
and
INTERNATIONAL ATOMIC ENERGY AGENCY**

**Exchange of letters constituting an agreement relating to
the reimbursement of income taxes. Vienna, 7 and 28
August 1974**

Authentic text: English.

Registered by the United States of America on 27 August 1975.

**ÉTATS-UNIS D'AMÉRIQUE
et
AGENCE INTERNATIONALE DE L'ÉNERGIE
ATOMIQUE**

**Échange de lettres constituant un accord relatif au rem-
boursement des impôts sur le revenu. Vienne, 7 et 28
août 1974**

Texte authentique : anglais.

Enregistré par les États-Unis d'Amérique le 27 août 1975.

EXCHANGE OF LETTERS CONSTITUTING AN AGREEMENT¹ BETWEEN
THE UNITED STATES OF AMERICA AND THE INTERNATIONAL
ATOMIC ENERGY AGENCY RELATING TO THE REIMBURSEMENT
OF INCOME TAXES

I

*The American Resident Representative to the International Atomic Energy Agency
to the Director General, International Atomic Energy Agency*

August 7, 1974

Dear Mr. Director General:

I refer to Acting Director General Hall's letter to me of July 16, 1974, on the subject of a new procedure for the reimbursement by the Agency of United States income taxes with effect from January 1, 1974.

The Mission has been authorized by the Department of State to suggest the following wording to serve as a formal agreement between the Agency and the United States of America to establish a new procedure for handling reimbursements of United States income taxes:

The United States Government understands that the International Atomic Energy Agency will deduct any reimbursements to staff members for U.S. income taxes paid on earnings derived from employment with the IAEA, from the U.S. equity in the Working Capital Fund in accordance with Paragraph 3 (a) of General Conference resolution GC (XVII)/RES/306 and such other resolutions as may be adopted from time to time by the General Conference pursuant to Financial Regulation 7.03 of the IAEA. The U.S. Government would then be obligated to bring its equity in the fund up to the required level in accordance with applicable regulations. This agreement is to be effective as from January 1, 1974.

Your concurrence in the above paragraph by letter will constitute the agreement between the United States Government and the Agency regulating this income tax reimbursement procedure.

Sincerely,

[Signed]
DWIGHT J. PORTER
Resident Representative

Dr. Sigvard Eklund
Director General
International Atomic Energy Agency
Vienna

¹ Came into force on 28 August 1974 by the exchange of the said letters, with effect from 1 January 1974, in accordance with their provisions.

II

INTERNATIONAL ATOMIC ENERGY AGENCY
AGENCE INTERNATIONALE DE L'ÉNERGIE ATOMIQUE
МЕЖДУНАРОДНОЕ АГЕНТСТВО ПО АТОМНОЙ ЭНЕРГИИ
ORGANISMO INTERNACIONAL DE ENERGÍA ATÓMICA
VIENNA, AUSTRIA

1974-08-28

Sir,

I have the honour to acknowledge receipt of your letter of August 7, 1974, as follows:

[*See letter I*]

This letter will serve to indicate my concurrence with the text proposed by the State Department and this exchange of letters will constitute an agreement between the Government of the United States and the Agency regulating the tax reimbursement procedure.

May I take this opportunity to thank you for your attention to this matter and to express my satisfaction with the simple solution which your Government has found to this problem.

Accept, Sir, the assurances of my highest consideration.

[*Signed*]
UPENDRA L. GOSWAMI
Acting Director General

The Honorable Dwight J. Porter
Resident Representative of the United States of America
to the International Atomic Energy Agency
Vienna
