

No. 14627

**UNITED STATES OF AMERICA
and
UNITED NATIONS EDUCATIONAL, SCIENTIFIC
AND CULTURAL ORGANIZATION**

**Exchange of letters constituting an agreement relating to the
reimbursement of income taxes. Paris, 4 and 17 April
1972**

Authentic text: English.

Registered by the United States of America on 11 March 1976.

**ÉTATS-UNIS D'AMÉRIQUE
et
ORGANISATION DES NATIONS UNIES
POUR L'ÉDUCATION, LA SCIENCE ET LA CULTURE**

**Échange de lettres constituant un accord relatif au rem-
boursement de l'impôt sur le revenu. Paris, 4 et 17 avril
1972**

Texte authentique : anglais.

Enregistré par les États-Unis d'Amérique le 11 mars 1976.

EXCHANGE OF LETTERS CONSTITUTING AN AGREEMENT¹ BETWEEN THE UNITED STATES OF AMERICA AND THE UNITED NATIONS EDUCATIONAL, SCIENTIFIC AND CULTURAL ORGANIZATION, RELATING TO THE REIMBURSEMENT OF INCOME TAXES

I

UNITED STATES PERMANENT REPRESENTATIVE TO UNESCO
PARIS, FRANCE

April 4, 1972

Dear Mr. Director General:

I refer to your letter of January 19, 1972, to Pierre R. Graham, U.S. Permanent Representative to UNESCO, who is now on home leave in the United States, on the subject of a new procedure for the reimbursement by UNESCO of United States Income Tax to equalize remuneration between U.S. nationals and other staff members of the Secretariat.

The Permanent Delegation has been authorized by the Department of State to suggest the following wording to serve as a formal agreement with UNESCO to establish a new procedure for handling tax reimbursements:

“The U.S. Government understands that UNESCO will deduct any tax reimbursement to U.S. citizens who are staff members of UNESCO from U.S. equity in the Working Capital Fund in accordance with para. (f) of 16 C/Resolution 17 and such other resolutions as may be adopted from time to time by the General Conference pursuant to Article 6.2 of the Financial Regulations of UNESCO. 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.”

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

Sincerely yours,

[Signed]

RUPERT PROHME

Acting U.S. Permanent Representative

The Honorable René Maheu
Director General
UNESCO

¹ Came into force on 17 April 1972 by the exchange of the said letters.

II

The Director General, United Nations Educational, Scientific and Cultural Organization, to the United States Permanent Representative to the United Nations Educational, Scientific and Cultural Organization

April 17, 1972

DG/5.2/3

JP/5215

Dear Mr. Graham,

I wish to acknowledge the letter of 4 April 1972 in which Mr. Prohme set forth the text proposed by the State Department to serve as a formal agreement to establish a new procedure for the refund to UNESCO of sums reimbursed by the Organization to its staff members in respect of United States Income Tax.

This letter will serve to indicate by 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 UNESCO regulating the tax reimbursement procedure.

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

Yours sincerely,

[Signed]

RENÉ MAHEU

Mr. Pierre Robert Graham
United States Permanent Representative to UNESCO
