

No. 16324

**UNITED STATES OF AMERICA
and
WORLD INTELLECTUAL PROPERTY
ORGANIZATION**

**Exchange of letters constituting an agreement relating to
the reimbursement of income taxes. Geneva, 7 and
15 September 1976**

Authentic text: English.

Registered by the United States of America on 27 January 1978.

**ÉTATS-UNIS D'AMÉRIQUE
et
ORGANISATION MONDIALE
DE LA PROPRIÉTÉ INTELLECTUELLE**

**Échange de lettres constituant un accord relatif au rem-
boursement de l'impôt sur le revenu. Genève, 7 et
15 septembre 1976**

Texte authentique : anglais.

Enregistré par les États-Unis d'Amérique le 27 janvier 1978.

EXCHANGE OF LETTERS CONSTITUTING AN AGREEMENT¹
BETWEEN THE UNITED STATES OF AMERICA AND THE
WORLD INTELLECTUAL PROPERTY ORGANIZATION RE-
LATING TO THE REIMBURSEMENT OF INCOME TAXES

I

UNITED STATES MISSION TO INTERNATIONAL ORGANIZATIONS
GENEVA, SWITZERLAND

September 7, 1976

Dear Mr. Director General:

I have been authorized to inform you that the United States Government can reimburse the World Intellectual Property Organization for the sums utilized to reimburse personnel subject to payment of U.S. income tax in order to equalize the remuneration between such personnel and staff members of WIPO not subject to national taxes. To do this, I propose below a formal agreement establishing the procedure:

"The United States Government understands the World Intellectual Property Organization (WIPO) will reimburse WIPO staff members who are U.S. citizens or otherwise liable to pay U.S. income taxes levied on their WIPO income, through a special suspense account. The U.S. Government will be obligated to pay a tax equalization charge as part of its annual payment to WIPO to compensate this special suspense account. This charge will cover actual reimbursements made by WIPO to employees subject to U.S. income taxes. This agreement does not cover WIPO employees paid from voluntary funds."

Your concurrence in the above paragraph by letter will constitute the agreement between the United States Government and the World Intellectual Property Organization, formalizing the tax reimbursement procedure which will enter into force retroactively to January 1, 1976.

Sincerely yours,

[Signed]

HENRY E. CATTO, Jr.

U.S. Permanent Representative
to International Organizations

The Honorable Arpad Bogsch
Director General
World Intellectual Property Organization
Geneva

¹ Came into force on 15 September 1976 by the exchange of the said letters, with retroactive effect from 1 January 1976, in accordance with their provisions.

II

WORLD INTELLECTUAL PROPERTY ORGANIZATION
ORGANISATION MONDIALE DE LA PROPRIÉTÉ INTELLECTUELLE

September 15, 1976

60(59)-17

Dear Mr. Ambassador,

I wish to acknowledge receipt of your letter of September 7, 1976, whereby you propose the following formal agreement establishing a tax reimbursement procedure:

[See letter I]

I hereby express concurrence with the foregoing text and, as expressed by you, my letter of today's date and your letter of September 7, 1976, constitute the agreement between the United States Government and the World Intellectual Property Organization (WIPO), formalizing the tax reimbursement procedure which will enter into force retroactively from January 1, 1976.

May I take this opportunity to thank you for the attention which has been given by the authorities of the United States Government to this matter and to express my appreciation for the timely and direct arrangements which your Government has formulated on the subject.

Sincerely yours,

[Signed]

ARPAD BOGSCH
Director General

His Excellency Mr. Henry E. Catto, Jr.
Ambassador and U.S. Permanent Representative
to International Organizations
United States Mission to International Organizations
Geneva
