

No. 16326

**UNITED STATES OF AMERICA
and
WORLD METEOROLOGICAL ORGANIZATION**

**Exchange of letters constituting an agreement relating to
the reimbursement of income taxes. Geneva, 11 May
and 24 September 1976**

Authentic text: English.

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

**ÉTATS-UNIS D'AMÉRIQUE
et
ORGANISATION MÉTÉOROLOGIQUE MONDIALE**

**Échange de lettres constituant un accord relatif au rem-
boursement de l'impôt sur le revenu. Genève, 11 mai et
24 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 METEOROLOGICAL ORGANIZATION RELATING TO
THE REIMBURSEMENT OF INCOME TAXES

I

The American Chargé d'Affaires ad interim, United States Mission to International Organizations, to the Secretary-General, World Meteorological Organization

May 11, 1976

Dear Dr. Davies,

I have been authorized to inform you that the United States Government can reimburse the World Meteorological 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 the WMO not subject to national taxes. To do this, I propose below a formal agreement establishing the procedure:

The United States Government understands the World Meteorological Organization (WMO) will reimburse WMO staff members who are U.S. citizens or otherwise liable to pay U.S. income taxes for any U.S. income taxes levied on their WMO 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 the WMO to compensate this special suspense account. This charge will cover actual reimbursements made by the WMO to employees subject to U.S. income taxes. This agreement does not cover WMO 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 Meteorological Organization formalizing the tax reimbursement procedure which will enter into force as of January 1, 1977.

Sincerely yours,

[Signed]

MANUEL ABRAMS

Chargé d'Affaires a.i.

Secretary-General
World Meteorological Organization
Geneva

¹ Came into force on 1 January 1977, in accordance with the provisions of the said letters.

II

ORGANISATION MÉTÉOROLOGIQUE
MONDIALEWORLD METEOROLOGICAL
ORGANIZATIONSECRÉTARIAT
GENÈVE-SUISSE

In reply refer to / Dans la réponse, mentionner
N° 26.992/A/FCD

Please address all replies to the Secretary-General
Veuillez adresser votre réponse au Secrétaire général

Genève, 24 September 1976

Dear Mr. Ambassador,

I acknowledge with thanks receipt of your letter of 11 May 1976 concerning the terms of a formal agreement to be concluded between the United States Government and the World Meteorological Organization by which the United States will compensate the World Meteorological Organization for sums utilized to reimburse U.S. income tax incurred by its staff members paid under its regular budget. In your letter you proposed a formal agreement establishing the procedure, the text of which reads as follows:

[See letter I]

I am pleased to convey my agreement to the above text and my acceptance that this exchange of letters constitutes the agreement between the United States Government and the World Meteorological Organization formalizing the tax reimbursement procedure which will enter into force on 1 January 1977. The World Meteorological Organization will submit as from that date and through the United States Mission to International Organizations, Geneva (Switzerland) claims for all reimbursements made to U.S. citizens employed by the Organization in 1977 and subsequent years.

May I take this opportunity to thank you for the attention you and your Government have given to this matter.

Yours sincerely,

[Signed]

D. A. DAVIES
Secretary-General

His Excellency Mr. Henry E. Catto, Jr.
Ambassador
United States Mission to International Organizations
