

No. 34772

**United States of America
and
North Atlantic Treaty Organization**

**Interim Tax Reimbursement Agreement between the United States Government and
the North Atlantic Treaty Organization. Brussels, 29 February 1984**

Entry into force: *29 February 1984 by signature, in accordance with paragraph 1*

Authentic texts: *English and French*

Registration with the Secretariat of the United Nations: *United States of America, 4
June 1998*

**États-Unis d'Amérique
et
Organisation du Traité de l'Atlantique Nord**

**Accord intérimaire sur le remboursement de l'impôt entre le Gouvernement des
États-Unis et l'Organisation du Traité de l'Atlantique Nord. Bruxelles, 29 février
1984**

Entrée en vigueur : *29 février 1984 par signature, conformément au paragraphe 1*

Textes authentiques : *anglais et français*

Enregistrement auprès du Secrétariat des Nations Unies : *États-Unis d'Amérique, 4
juin 1998*

[ENGLISH TEXT — TEXTE ANGLAIS]

INTERIM TAX REIMBURSEMENT AGREEMENT BETWEEN THE UNITED STATES GOVERNMENT AND THE NORTH ATLANTIC TREATY ORGANISATION

The North Atlantic Treaty Organisation and the Government of the United States of America:

Considering that the United States Government and the North Atlantic Council on 3rd June 1983 agreed to a Supplemental Arrangement¹ concerning the employment by NATO bodies of United States nationals which enables United States nationals to be directly employed by NATO (reference: PO/83/59 dated 21st June 1983); and

Noting:

- that under Article III of the Supplemental Arrangement, a precondition for direct NATO employment of US nationals is the conclusion and entry into force of a Tax Reimbursement Agreement (TRA) between the United States and NATO;

- that under current United States tax law, certain United States residents or citizens living abroad may be able to exclude within the limits set forth in that tax law from their gross income for federal tax purposes the salaries and emoluments which they would earn from their direct employment by NATO;

- that the United States Mission (acting for the United States Government) and the NATO International Staff (acting for NATO on behalf of all NATO bodies) have yet to conclude the above-mentioned TRA;

Have agreed therefore to the following terms to enable in the interim the direct employment of US nationals by NATO bodies located outside the United States:

1. This Interim Agreement established pursuant to Article III of the Supplemental Arrangement (hereinafter "Interim Agreement") shall enter into force upon signature by representatives of both parties.

2. This Interim Agreement will terminate:

- immediately upon the date on which the US Government and NATO conclude the final TRA; or

- six months after the effective date of any amendment to the United States Internal Revenue Code which would have the effect of requiring US nationals who become direct NATO employees while this Interim Agreement is in effect to pay federal income taxes on their NATO salaries and emoluments; or

- six months after notice of desire to terminate is given by either party.

3. While this Interim Agreement is in effect, NATO may directly hire United States nationals who meet the requirements established by the Supplemental Arrangement (PO/83/59) and who additionally certify to the appropriate NATO and United States authorities that: (1) They will not be liable for United States federal income taxes on their NATO

1. United Nations, *Treaty Series*, vol. 2005, No. I-34371.

salaries and emoluments because they qualify for exclusion of this income under the provisions of the US Internal Revenue Code, and (2) That they will immediately notify NATO if at any time the US Internal Revenue Code results in their incurring a US Federal income tax liability on their NATO salaries and emoluments.

4. The United States and NATO will immediately pursue intensive negotiations with a view toward concluding a final TRA which would be applicable to all US nationals employed throughout NATO. However, this Interim Agreement does not imply any commitment by either of the parties with respect to the substance or form of the TRA to which they intend jointly to agree as soon as possible.

5. After this Interim Agreement is terminated, and pending conclusion of a TRA, NATO shall not be required to terminate any employment of those US nationals who became direct NATO employees while this Interim Agreement was in effect, but no additional US nationals may be directly hired by NATO until a TRA is concluded.

6. Should at any time the US Internal Revenue Code have the effect of requiring US nationals who became direct NATO employees under the provisions of this Interim Agreement to pay US federal income taxes on the salaries and emoluments which they received from NATO, NATO shall reimburse these employees for any United States federal income taxes so paid, and the United States Government shall reimburse NATO for such reimbursements made by NATO to those employees, subject to and in accordance with the provisions of a Tax Reimbursement Agreement to be agreed between the United States and NATO as required by Article III of PO/83/59 and as foreseen in paragraph 4 above.

Done in Brussels on the 29th of February 1984 in duplicate in the French and English languages, both texts being equally authoritative.

For the United States:

DAVID M. ABSHIRE

The Permanent Representative

of the United States on the North Atlantic Council

For the North Atlantic Treaty Organisation:

JOSEPH M. A. H. LUNS

The Secretary-General

of the North Atlantic Treaty Organisation

[FRENCH TEXT — TEXTE FRANÇAIS]

ACCORD INTÉRIMAIRE SUR LE REMBOURSEMENT DE L'IMPÔT ENTRE
LE GOUVERNEMENT DES ÉTATS-UNIS ET L'ORGANISATION DU
TRAITÉ DE L'ATLANTIQUE NORD

L'Organisation du Traité de l'Atlantique Nord et le Gouvernement des États-Unis d'Amérique :

Considérant que le Gouvernement des États-Unis et le Conseil de l'Atlantique Nord ont signé le 3 juin 1983 un accord complémentaire¹ au sujet de l'emploi de ressortissants américains par des organismes OTAN, accord qui permet à ces ressortissants d'être employés directement par l'OTAN (référence : PO/83/59 du 21 juin 1983; et

NOTANT :

- qu'aux termes de l'article III de l'accord complémentaire, la conclusion entre les États-Unis et l'OTAN d'un accord sur le remboursement de l'impôt et l'entrée en vigueur d'un tel accord constituent un préalable au recrutement direct de ressortissants américains par l'OTAN;

- qu'en vertu de la législation fiscale en vigueur aux États-Unis, certains résidents ou citoyens de ce pays vivant à l'étranger peuvent avoir la faculté d'exclure de leur revenu brut soumis à l'impôt fédéral -- dans les limites fixées par cette législation -- les salaires et émoluments qu'ils percevraient du fait de leur emploi direct par l'OTAN;

- que la Délégation des États-Unis (agissant au nom du Gouvernement des États-Unis) et le Secrétariat international de l'OTAN (agissant au nom de l'OTAN pour le compte de tous les organismes OTAN) doivent encore conclure l'accord susmentionné sur le remboursement de l'impôt;

SONT CONVENUS des dispositions ci-après pour permettre, dans l'intervalle, le recrutement direct de ressortissants des États-Unis par des organismes OTAN situés hors de ce pays :

1. Le présent accord intérimaire, établi conformément à l'article III de l'accord complémentaire et dénommé ci-après "accord intérimaire", entrera en vigueur à la date de sa signature par les représentants des deux parties.

2. Le présent accord intérimaire prendra fin :

- dès que le Gouvernement des États-Unis et l'OTAN auront conclu l'accord définitif sur le remboursement de l'impôt; ou

- six mois après la date de prise d'effet de tout amendement qui serait apporté au code des impôts des États-Unis et en vertu duquel les ressortissants américains recrutés directement par l'OTAN pendant la durée d'application du présent accord intérimaire seraient tenus de payer aux États-Unis un impôt fédéral sur le revenu, au titre des traitements et émoluments versés par l'OTAN; ou

- six mois après que l'une des parties aura fait part de sa volonté d'y mettre fin.

1. Nations Unies, *Recueil des Traités*, vol. 2005, no I-34371.