## **RESOLUTION**

## concerning taxes on the salaries of ILO officials residing in France

The ILO Staff Union, at its Extraordinary General Meeting convened on 17 November 1993,

RECALLING that France, although it has not ratified the international convention on the immunities and privileges of international civil servants who are employed by the specialized agencies of the United Nations, had recognized and in practice always accepted the tax-exemption of international officials residing there,

RECALLING furthermore that by virtue of their employment contract, international officials are taxed by deduction from their salary,

**GRAVELY CONCERNED** at the fact that, since 1992, the French tax authorities have demanded that ILO officials in Paris retroactively pay taxes on their salaries over a period extending back three years, and that this has recently been extended to cover officials serving at headquarters who reside in France,

NOTING that the French tax authorities have already sent payment summons to several ILO officials,

WORRIED that the application of these measures would introduce inequality of treatment among officials,

DISTURBED by the consequences that these actions could have on both the ILO staff and the organization itself,

MANDATES the Staff Union Committee:

- 1. to request the Directeur-General to take all necessary measures to protect the interests both of ILO staff and of the ILO;
- 2. to keep the staff informed of the progress of actions undertaken by the ILO Administration in regard to the French Government,
- 3. to maintain its contact with the other trade unions and associations of staff in the concerned specialized agencies based in Geneva and with FICSA in order to arrive at, in cooperation with the respective administrations, satisfactory and definite solutions.