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UNITED NATIONS DISPUTE TRIBUNAL

Case No.: UNDT/NY/2023/037

Order No.: 099 (NY/2024)

Date: 3 October 2024

Original: English

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**Before:**





b. Regarding

for receivability, the Appeals Tribunal stated:

(ii) If the applicant has standing, the Tribunal examines whether the necessary requirements for its substantive jurisdiction are met. This means the existence of an appealable individual administrative decision, positive or implied, that was previously submdnf4.1 9.96 Tf1 0 0 1 381.6r352.87 772.08 177.32 842



be denied . The Applicant does not attach to his 20 September 2024 submission evidence that the IRS charged him interest on his 2020 taxes .

k. When the Applicant submitted supporting documents to his request

n. reimbursement in relation to taxes is not intended to be compensation . It is simply intended to be a mechanism for staff to receive a refund for taxes paid and payable on their United Nations salary , referring to *Jackson*, para. 42.

9. mber 2024 addendum, he submits that:

a. After *Jackson*, the Organization began implementation by informing the Applicant that [United Nations] Income Tax Unit is in the process of reviewing your 2020 Income Tax claim for approval, and requested that he provide additional documentation .

b. Under *Ozturk* 2022-UNAT-1274, para. 33, recourse for the the accrual of the interest on unpaid 2020 taxes from June 15, 2023, the day following the communication of the decision to deny reimbursement, to the date of payment, is not to be found in a motion to append an additional claim . The Applicant must first make is dissatisfied with their response, with the Management Advice and Evaluation [Section], prior to raising it at the Dispute Tribunal .

Jackson

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*September 2024 request*

10. In *Jackson*, the Appeals Tribunal reviewed





IT IS ORDERED THAT:

17. The Applicant and Counsel for the Respondent are to confer with a view to resolving the matters in this case informally.

18. By **4:00 p.m. on Monday, 14 October 2024**, the parties are to file a jointly signed statement informing the Tribunal whether they agree to attempt informal resolution. If so, they may request a suspension of the proceedings.

19. If the parties do not agree to attempt informal resolution, unless otherwise ordered, the Tribunal will thereafter adjudicate the case based on the papers of record.

*(Signed)*

Judge Joelle Adda

Dated this 3<sup>rd</sup> day of October 2024

Entered in the Register on this 3<sup>rd</sup> day of October 2024

*(Signed)*

Isaac Endeley, Registrar, New York