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.