



# UNITED NATIONS APPEALS TRIBUNAL TRIBUNAL D'APPEL DES NATIONS UNIES

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Case No. 2023-1812

**Kobi Jackson**  
**(Respondent/Applicant)**

v.

**Secretary-General of the United Nations**  
**(Appellant/Respondent)**

**Order No. 562 (2024)**

1. On 28 March 2023, the United Nations Dispute Tribunal (UNDT or Dispute Tribunal) issued Judgment No. UNDT/2023/021 (impugned Judgment) in the case of *Jackson v. Secretary-General of the United Nations*, in which it granted in part Mr. Kobi Jackson's application contesting a decision not to reimburse his tax payments (impugned Judgment). The UNDT decided that the Secretary-General should reimburse to Mr. Jackson his 2015-2018 state tax and any penalty and interest accrued on unpaid tax for 2015-2018 from 27 January 2022.
2. On 30 May 2023, the Secretary-General filed an appeal of the impugned Judgment with the United Nations Appeals Tribunal (UNAT or Appeals Tribunal), to which Mr. Jackson filed an answer on 27 July 2023. The case was placed on the docket of the Appeals Tribunal for consideration at its spring session in March 2024.
3. On 21 March 2024, the UNAT Registry informed the parties that deliberations were still ongoing in this matter.
4. In preparation for the Appeals Tribunal's further deliberations in this case, the panel has the following requests for information and documents from the parties.

**IT IS HEREBY ORDERED:**

(a) The parties are directed to provide the following documents within 7 days of this Order:

(i) All communications between Mr. Jackson and the Income Tax Unit (ITU), if any, between 20 November 2019, the date of Mr. Jackson's e-mail to the ITU informing them of the request from the North Carolina Department of Revenue, and 18 May 2021, the date of Mr. Jackson's e-mail to the ITU requesting that the latter pay his taxes.

(ii) A copy of the advice obtained by Mr. Jackson from the ITU in 2010 advising him that he was not required to pay income tax to New Jersey because his income was earned abroad.

(b) The Secretary-General is directed to provide the following information within 7 days of this Order:

(i) What happens to the funds collected from Mr. Jackson's gross salaries and emoluments as staff assessment if those funds are not utilized to reimburse his taxes?

(c) Mr. Jackson is allowed to comment on the information provided by the Secretary-General, referred to in subparagraph (b), within 7 days of its receipt.

Original and Authoritative Version: English

Decision dated this 30<sup>th</sup> day of May 2024  
in Manama, Bahrain.

*(Signed)*  
Judge Nassib G. Ziadé,  
Presiding

Order published and entered in the Register on this  
30<sup>th</sup> day of May 2024 in New York, United States.

*(Signed)*  
Juliet E. Johnson,  
Registrar