



**Before:** Judge Teresa Bravo

**Registry:** Geneva

**Registrar:** René M. Vargas M.

ELMORE

v.

SECRETARY-GENERAL  
OF THE UNITED NATIONS

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**ORDER  
ON CASE MANAGEMENT**

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**Counsel for Applicant:**

Self-represented

**Counsel for Respondent:**

Alan Gutman, AAS/ALD/OHR  
Clementine Foizel, AAS/ALD/OHR

## **Introduction**

1. On 6 March 2021, the Applicant requested management evaluation of the 28 February 2021 decision from the Tax Unit informing her that her 2019 tax reimbursement claims would only be reviewed in July 2021.

2. On 31 May 2021, the Applicant filed an application before this Tribunal contesting the above decision, claiming she had not yet been reimbursed for her 2019 tax claims and had not yet received a formal response to her management evaluation request.

3. On 2 July 2021, the Respondent filed his reply contending, firstly, that the application was moot because the Tax Unit had processed and approved the Applicant's 2019 tax claims as well as issued payments on 3 March 2021 and on 1 June 2021. Secondly, the Respondent argued that the application lacked legal basis because the Applicant filed her tax claim nine months after the deadline, and that the Tax Unit prioritized the Applicant's claim in accordance with Information Circular ST/IC/2020/4 (Payment of 2019 income taxes).

4. The Tribunal takes note that the Management Evaluation Unit ("MEU") responded to the Applicant's management evaluation request on 17 June 2021 (see Respondent's Annex 3 to his reply). The MEU informed the Applicant that it had been informed by the Tax Unit that on 1 June 2021 it issued a cheque in reimbursement of her 2019 tax claims, in the amount of USD14,197.00, and that, based on this, it had found the request of a management evaluation moot.

5. On 18 September 2021, the Applicant filed a "Motion to Strike Reply", claiming the Respondent's arguments were incorrect and misleading, stating that:

- a. Her 2019 tax liability was due in the amount of USD24,479;
- b. The 3 March 2021 cheque for USD15,136 was not made out to her;
- c. The 1 June 2021 cheque for USD14,197 was only issued after the Application was filed and it did not account for the full amount she claimed it was due;

d. She did not miss the deadline to submit her 2019 tax claims, as ST/IC/2020/4 requires the tax claims to be submitted to the Tax Unit by 15 June 2021 and her tax claim submission is dated 29 December 2020.

### **Consideration**

6. The Tribunal notes that the Applicant claims that her 2019 tax liabilities amount to USD24,479 and that, so far, she has only received USD14,197, corresponding to the cheque issued on 1 June 2021. The Tribunal further observes that the 3 March 2021 cheque for USD15,136 was not made out to the Applicant and, thus, cannot be used as proof of payment by the Respondent.

7. In turn, the Respondent claims that the Applicant has already been fully reimbursed in light of the issuance of the 1 June 2021 cheque for USD14,197.

8. In light of the above, it is not clear to the Tribunal how much is due to the Applicant for her 2019 tax claims. Both cheques were made out in different amounts, and their combined amounts exceed what is claimed by the Applicant.

9. Therefore, the Tribunal instructs the parties to submit proof and clarification as follows:

#### *The Applicant*

a. To submit documentary evidence (i.e. proof of payment) of her 2019 tax payment to the US Treasury, with clear indication of the amount paid in relation to her services at the United Nations;

b. To submit a copy of her 2019 tax claims made out to the Tax Unit, namely, the document showing her right to receive USD24,479 as her 2019 tax reimbursement; and

c. To confirm to the Tribunal if she received/has received any other cheques or corrections from the Tax Unit regarding her 2019 tax claims, besides the cheque of 1 June 2021 for USD14,197.

*The Respondent*

- d. To submit a copy of the Applicant's 2019 tax claims and the Tax Unit's decision so the Tribunal can assess what the due amount is;
- e. To explain why there were two different cheques made out with different amounts, and why the first cheque from 3 March 2021 was issued to the US Treasury and not to the Applicant; and
- f. To confirm if any other corrective measures have been taken after the MEU response of 17 June 2021 and the issuance of the 1 June 2021 cheque for USD14,197.

IT IS ORDERED THAT

- 10. The parties shall file their respective submissions pursuant to para. 9 above by **Monday, 29 November 2021**.

*(Signed)*

Judge Teresa Bravo

Dated this 18<sup>th</sup> day of November 2021

Entered in the Register on this 18<sup>th</sup> day of November 2021

*(Signed)*

René M. Vargas M., Registrar, Geneva