



UNITED NATIONS DISPUTE TRIBUNAL

Case No.: UNDT/NY/2024/036
Order No.: 100 (NY/2024)
Date: 3 October 2024
Original: English

Before: Duty Judge
Registry: New York
Registrar: Isaac Endeley

WOOD

v.

SECRETARY-GENERAL
OF THE UNITED NATIONS

**ORDER
ON CASE MANAGEMENT**

Counsel for Applicant:

Julia Kyung Min Lee, OSLA

Counsel for Respondent:

Lucienne Pierre, AS/ALD/OHR/UN Secretariat
Tamal Mandal, AS/ALD/OHR/UN Secretariat

Introduction

1. By application filed on 19 August 2024, the Applicant, a staff member with the Office of Legal Affairs in New York, contests the 22 April 2024 decision “to reject [her] request for the [United Nations] Tax Unit to accept and review copies of her returns filed with the [United States] tax authorities for the 2019 and 2020, and the decision not to reimburse her for the taxes on her [United Nations] income that it has not paid for the years 2019, 2020, 2021 and 2022”.

2. On 17 September 2024, the Respondent filed a motion to have receivability determined as a preliminary matter, stating that the application is “moot and not receivable *ratione materiae*” because “the Applicant has been provided with the relief sought”. The Respondent also requests the Tribunal to suspend the 19 September deadline for the filing of his reply.

3. By email dated 17 September 2024, the Tribunal decided to suspend the deadline for the filing of the Respondent’s reply “until further notice” and ordered the Applicant to file a response to the Respondent’s motion by 27 September 2024.

4. On 27 September 2024, the Applicant filed her response urging the Tribunal to dismiss the motion. She confirms that since the filing of her application, she has received some of the requested tax settlement payments from the United Nations Income Tax Unit, but notes that many of the underlying issues identified in her application remain unresolved.

Considerations

5. Pursuant to art. 19 of the Rules of Procedure of the Dispute Tribunal, the Tribunal may at any time issue any order or give any direction which appears to be appropriate for the fair and expeditious disposal of a case and to do justice to the parties.

6. The Tribunal has considered the parties’ submissions and agrees with the Applicant that the application is not moot because some of the forms of relief she

sought, such as interest and penalty payments on her income tax liabilities, have not yet been addressed. Accordingly, the Tribunal will reject the Respondent's motion.

Amicable settlement

7. Recalling that the General Assembly has consistently encouraged alternative methods of dispute resolution, the Tribunal finds it appropriate to encourage the parties to explore the possibility of having the dispute between them resolved amicably or through the Office of the United Nations Ombudsman and Mediation Services.

Respondent's reply

8. The Tribunal recalls that by email dated 17 September 2024, it had suspended the deadline for the filing of the Respondent's reply "until further notice". Should the parties not be able to reach an amicable solution within the deadlines stated below, the Tribunal will lift the suspension and order the Respondent to file his reply.

9. In light of the above,

IT IS ORDERED THAT:

10. The Respondent's motion of 17 September 2024 is rejected.

11. The parties shall explore the possibility of resolving the dispute between them amicably or through the Office of the United Nations Ombudsman and Mediation Services and revert to the Tribunal in this respect **by 4:00 p.m. on Thursday, 17 October 2024.**

12. In the event that the parties are unable to resolve the dispute amicably, by **4:00 p.m. on Thursday, 31 October 2024**, the Respondent shall file his reply.

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13. Upon receipt of the above-referenced submissions and when the case has been assigned to a Judge of the Dispute Tribunal, relevant instructions for further case management will be issued.

(Signed)

Judge Joelle Adda

Dated this 3rd day of October 2024

Entered in the Register on this 3rd day of October 2024

(Signed)

Isaac Endeley, Registrar, New York