

OEA\Ser.D\V.11\92
21 de abril de 1992
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AGREEMENT BETWEEN THE GENERAL SECRETARIAT OF THE
ORGANIZATION OF AMERICAN STATES AND THE GOVERNMENT OF
THE UNITED STATES ABOUT THE STATE AND LOCAL TAXATION OF
FOREIGN EMPLOYEES OF PUBLIC INTERNATIONAL ORGANIZATIONS.

(Signed in Washington, on 21 of May, 1992)

AGREEMENT ON STATE AND LOCAL TAXATION
OF FOREIGN EMPLOYEES OF PUBLIC INTERNATIONAL ORGANIZATIONS

The Government of the United States of America and the public international organizations conducting activities in the United States of America that are parties hereto (hereinafter referred to as the "Signatory Organizations"),

Desiring to clarify and ensure the exemptions from state and local taxation of the income of the non-United States citizen officers and employees of such public international organizations, and

Desiring to ensure consistency in the application of such state and local tax exemptions among the various international organizations,

Have agreed as follows:

ARTICLE 1

A. All wages, fees, salaries and other remuneration or benefit received by any officer or employee of a Signatory Organization as compensation for personal services to such Signatory Organization are excluded from gross income and exempt from all taxes on income, employment taxes or other substantially similar taxes or levies of any kind, including any interest or penalties thereon, which have been, are or may hereafter be imposed by any state, the District of Columbia, territory, or possession of the United States of America or any political subdivision or local authority thereof, provided that such officer or employee is not a United States citizen or a permanent resident alien who has filed with the Attorney General of the United States of America a waiver pursuant to Section 247(b) of the Immigration and Nationality Act of 1952, 8 U.S.C. § 1257(b).

B. The exemption from taxation provided for in Article 1(A) of this Agreement shall apply both prospectively and retroactively as to all taxable periods.

C. The exemption from taxation provided for in Article 1(A) of this Agreement shall be subject to the authority of the President to suspend or revoke the privileges, exemptions, and immunities contained in Section 1 of the International Organizations Immunities Act, 22 U.S.C. § 288.

ARTICLE 2

A. This Agreement shall be open for signature on the date it is signed by the Government of the United States of America and shall remain open for signature at Washington until June 1, 1992, by any international organization designated by the President of the United States of America as a public international organization pursuant to the authority granted in 22 U.S.C., subchapter XVIII.

B. After June 1, 1992, any organization designated by the President of the United States of America as a public international organization pursuant to the authority granted in 22 U.S.C., subchapter XVIII, may, with the consent of the Government of the United States of America, accede to this Agreement by depositing an instrument of accession with the Government of the United States of America.

ARTICLE 3

A. This Agreement shall enter into force when the United States and at least one of the Signatory Organizations, or international organizations that have acceded to the Agreement in accordance with Article 2(B), have notified each other that they have completed the procedures necessary to implement this Agreement as between them.

B. This Agreement shall enter into force with respect to each of the other Signatory Organizations or international organizations that have acceded to the Agreement in accordance with Article 2(S) on the date of the notification referred to in Article 3(A) or at such later time as that Organization notifies the Government of the United States of America that it has completed its necessary procedures.

IN WITNESS WHEREOF, the undersigned, being duly authorized, have signed this Agreement.

DONE at Washington this twenty-first day of April, 1992.

FOR THE GOVERNMENT OF THE
UNITED STATES OF AMERICA:

John R. Bolton

FOR THE EUROPEAN SPACE AGENCY:

Jan W. Zaanen

FOR THE INTERNATIONAL
TELECOMMUNICATIONS
SATELLITE ORGANIZATION:

John Hampton

FOR THE ORGANIZATION OF
AMERICAN STATES:

Leandro R. Ruiz

FOR THE PAN AMERICAN
HEALTH ORGANIZATION:

Carlos J. Fajardo

FOR THE INTER-AMERICAN DEFENSE BOARD:

Steven L. Dennison

01 May 1992

FOR THE INTERNATIONAL COTTON
ADVISORY COMMITTEE:

Wm H Shaw
7 May 1992

FOR THE INTER-AMERICAN INSTITUTE
FOR COOPERATION ON AGRICULTURE:

David Bruce
13 May 1992

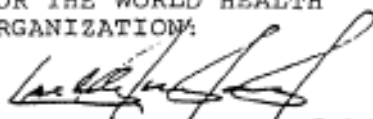
FOR THE INTERNATIONAL FOOD
POLICY RESEARCH INSTITUTE:

Curt Farrar
20 May 1992

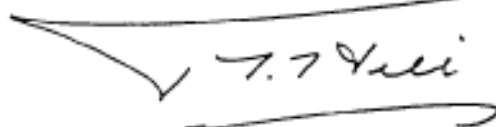
FOR THE EASTERN CARIBBEAN
INVESTMENT PROMOTION SERVICE:

John Vanden
may 21, 1992


FOR THE WORLD HEALTH
ORGANIZATION:


May, 214, 92

FOR THE FOOD AND AGRICULTURE
ORGANIZATION OF THE UNITED NATIONS:


May 26, 1992.

FOR THE ORGANIZATION FOR ECONOMIC
COOPERATION AND DEVELOPMENT:


June 1, 1992

PROCES-VERBAL

WHEREAS the Government of the United States of America and the Signatory Organizations, have met together for the purpose of bringing into force the Agreement on State and Local Taxation of Foreign Employees of Public International Organizations, done at Washington on the twenty-first day of April, 1992;

WHEREAS the following Signatory Organizations have notified the Government of the United States that they have completed the procedures necessary to implement this Agreement:

European Space Agency, Inter-American Defense Board, International Food Policy Research Institute, International Telecommunication Satellite Organization, Organization of American States, Organization for Economic Cooperation and Development, Pan American Health Organization, and World Health Organization;

AND WHEREAS during this meeting the United States has notified those organizations listed above that it has completed the procedures necessary for implementation of the Agreement as between itself and those Organizations;

NOW THEREFORE the Government of the United States of America declares that, the conditions of Article 3 of the Agreement having been met, the Agreement enters into force this day between itself and the above-named Signatory Organizations.

IN WITNESS WHEREOF this procès-verbal is signed on behalf of the Government of the United States in its depositary capacity.

DONE in thirteen copies at Washington, this 24th day of May, 1994.

FOR THE GOVERNMENT OF THE UNITED STATES OF AMERICA:

