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Titolo	Tax treatment of international civil servants [[electronic resource] /] / by Rutsel Silvestre J. Martha
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Descrizione fisica	1 online resource (368 p.)
Collana	Legal aspects of international organization, , 0924-4883 ; ; v. 52
Disciplina	343.05/2
Soggetti	International officials and employees - Taxation - Law and legislation
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	Independence of international civil servants -- The impact of the national jurisdiction to tax -- Independent functioning of international organizations -- Equity amongst members of international organizations -- The principle of equality of treatment -- Limitations of the double taxation relief method -- Conceptual foundations -- Its nature -- The international organization -- The members -- The host countries -- Authority to determine the personal scope -- The personal scope of the obligation -- Taxes covered -- Income covered -- National fiscal benefits -- The zero sum game -- Efficacy of the tax exemption method -- Efficacy of the tax equalization method -- Efficacy tax reimbursement method -- Efficacy of the tax adjustment method.
Sommario/riassunto	What sets the tax treatment of the international civil servants apart are the legal considerations derived from public international law. Often the matter is approached from the perspective of privileges and immunities. However, when regarded as a concern with the equal pay for equal work it boils down to employment conditions that need to be satisfied by international organisations due to the peculiar legal setting in which international civil servants discharge their duties. By adding a perspective from the jurisprudence of international (administrative) tribunals to the current scholarship, the present study – the first of its kind - purports to contribute to a better understanding of the matter of

taxation of the salary, emoluments and pensions of employees of international organizations.

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