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**10th Plenary Meeting**  
PC Journal No. 10, Point 5(c)

**DECISION No. 25**

The Permanent Council,

Bearing in mind that the question of income tax on earnings received from the OSCE was not addressed in the document on legal capacity and privileges and immunities, which was adopted by the Rome Council (see CSCE/4-C/Dec.2),

Recalling the Report on the Development of a Comprehensive System for Personnel Classification and Salary Structure for the CSCE adopted by the Permanent Committee on 21 July 1994, in which the Secretary General was requested to urgently address questions related to taxation with a view to ensuring equal treatment of nationals of all participating States and cost-effectiveness of the system (see CSCE/29-PC/Dec.1),

Requests the Secretary General to prepare, within existing resources, an overview of current and possible future practices of participating States with regard to taxation of OSCE officials and, *inter alia*, to look into the question of:

1. Whether they tax their nationals employed by the OSCE on income earned from the OSCE; and
2. Whether they are agreeable to reimbursing the OSCE for such taxes, if any, levied by them on their nationals employed by the OSCE.

In exploring the above issues, the Secretary General should include the questions attached to this decision (Annex).

The Secretary General is requested to report to the Permanent Council on the result of his efforts no later than 15 June 1995.

Questions regarding taxation

1. Do you tax the salary and other emoluments paid by the OSCE to officials or employees of the OSCE who are:
  - (a) your own nationals?
  - (b) foreign nationals?

If yes, do you tax all or a portion of the amounts paid?

2. Do you differentiate between those nationals who are resident in the country hosting an OSCE institution and those who are not?
3. Under what conditions would your country exempt OSCE officials and employees from taxation on amounts paid?
4. Can your country currently reimburse the OSCE for tax payments made by OSCE officials and employees?

If not, will it be possible to arrange for reimbursement in the future?