

Montreal, November 9, 1995

COUNCIL RESOLUTION: #95-13

CEC Tax Levy for Canadian Employees

THE COUNCIL:

NOTING that the Commission will be officially recognized under Canadian law as an international organization in accordance with article 5 of the *Canadian Foreign Missions and International Organizations Act*;

CONSIDERING that article 126 (3) of the *Canadian Income Tax Act* and article 772.1 of the *Quebec Income Tax Act* do permit International Organizations to implement a tax levy in lieu of income taxes with regards to salary and emoluments of their employees;

FURTHER CONSIDERING the will of the Parties to assure fairness and equity among nationals of the three Parties working in the Secretariat;

RECOGNIZING the power of each Party to submit their nationals to domestic taxes;

ACKNOWLEDGING that for fiscal year 1994, the Executive Director acting on the advice of the Council, submitted the Canadian employees to a levy in lieu of taxes at a rate equivalent to the sum of the federal and provincial income taxes otherwise payable.

AUTHORIZES the Executive Director to maintain the tax levy system for Canadian employees.

APPROVED ON BEHALF OF COUNCIL:

Jose Luis Samaniego (Government of the United Mexican States)

William Nitze (Government of the United States of America)

Anthony Clarke (Government of Canada)

CERTIFIED BY:

Victor Lichtinger
Executive Director