

## [7.1.13] United Nations & Specialised Agencies of the United Nations

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### 1. Salaries and pensions

#### 1.1 Background

Income arising to Irish resident individuals from the United Nations and from Specialised Agencies of the United Nations is chargeable to tax under Schedule D Case 111. However, the Diplomatic Relations and Immunities Act 1967 relieves certain income from the charge to Irish tax, and this is set out in the following paragraphs.

#### 1.2 Officials of the United Nations

Under the provisions of Section 18(b), Article V, Third Schedule of the Diplomatic Relations and Immunities Act 1967, Irish resident officials of the United Nations are relieved from the charge to Irish income tax on the salaries and emoluments paid to them by the United Nations.

#### 1.3 Officials of the Specialised Agencies of the United Nations

Under the provisions of Section 19(b), Article VI, Fourth Schedule of the Diplomatic Relations and Immunities Act 1967, Irish resident officials of a specialised agency of the United Nations are relieved from the charge to Irish income tax on the salaries and emoluments paid to them by such specialised agency.

#### 1.4 Former officials of the United Nations and its Specialised Agencies

The relief from Irish tax outlined above only applies to serving officials of the United Nations and to serving officials of a specialised agency of the United Nations. The provisions of the Diplomatic Relations and Immunities Act 1967 do **not** relieve from the charge to Irish tax, pensions payable by the UN or by a specialised agency of the UN to Irish resident individuals.

### 2. List of Specialised Agencies of the United Nations

Food and Agricultural Organisation [FAO]	International Telecommunications Union [ITU]
World Trade Organisation [WTO]	UN Educational Scientific and Cultural Organisation [UNESCO]
International Trade Centre [ITC]	UN Industrial Development Organisation [UNIDO]
International Atomic Energy Agency	Universal Postal Union [UPU]

### 7.1.13

[IAEA]

International Consultative Group on  
Food Irradiation [ICGFI]

International Civil Aviation Organisation  
[ICAO]

International Fund for Agricultural  
Development [IFAD]

International Labour Organisation [ILO]

International Maritime Organisation  
[IMO]

International Monetary Fund [IMF]

International Union for the Protection of  
New Varieties of Plants [UPOV]

World Health Organisation [WHO]

World Intellectual Property Organisation  
[WIPO]

World Meteorological Organisation  
[WMO]

World Tourism Organisation [WTO]

3. The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

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