

United Nations & Specialised Agencies of the United Nations

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Revenue

Cáin agus Custaim na hÉireann
Irish Tax and Customs



The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

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 III. 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 and the Universal Social Charge (USC) 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 and the USC 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. It is Revenue's interpretation that a pension payment made to an individual who may also be a "serving official" is taxable in the normal way. Income arising in respect of employment duties performed by the "serving official" continues to be relieved from Irish income tax and the USC in accordance with 1.3 above.

2. List of Specialised Agencies of the United Nations

A list of the specialised agencies is set out in section 16 of the Diplomatic Relations and Immunities Act 1967 available at [Irish Statute Book](#).

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

[...]

3. Relief under Section 1032 of the Taxes Consolidation Act 1997

Where an official wishes to make a claim for relief under Section 1032 Taxes Consolidation Act (TCA) 1997, and he or she is in receipt of emoluments from any of the agencies mentioned above (which are exempt from Irish tax under the Diplomatic Relations and Immunities Act 1967) the income should not be included in the officials' "total income" for the purposes of **Section 1032 TCA 1997**. See Tax and Duty Manual [Part 45-01-01](#) for more information on Section 1032 TCA 1997.