ARQUIVO
1º JUN. 1944
SAÍDO

CPC

DELEGAÇÃO DOS ESTADOS UNIDOS DO BRASIL

Washington, em 31 de Maio de 1944.

Nº 4/~~148~~

Administração de Assistência e Rehabilitação das Nações Unidas. Imposto de renda.

S. DE E. DAS RELAÇÕES EXTERIORES
SERVIÇO DE COMUNICAÇÕES
16 JUN 1944
Nº 08163

934.(00) Lp

A Secretaria de Estado das Relações Exteriores o Representante do Brasil junto ao Comitê de Suprimentos da Administração de Assistência e Rehabilitação das Nações Unidas apresenta seus cumprimentos e tem a honra de encaminhar-lhe a inclusa nota, pela qual o Diretor Geral da referida Administração solicita de Sua Excelência o Senhor Ministro de Estado informações relativas à extensão da aplicabilidade da lei de imposto de renda do Brasil a seus nacionais, ou a residentes em território brasileiro, quando a serviço, no exterior, daquela Repartição internacional.

Washington, em 31 de Maio de 1944.

UNITED NATIONS
RELIEF AND REHABILITATION ADMINISTRATION
WASHINGTON

March 28, 1944

Excellency:

The United Nations Relief and Rehabilitation Administration is requesting from member governments certain information which will be useful in establishing salary scales for those nationals and permanent residents of member countries who may be employed by the Administration at posts of duty outside the country of their nationality or permanent residence. It will be greatly appreciated therefore if you will supply on behalf of your Government information in reply to the following questions:

1. To what extent, if at all, would the tax laws of your Government be applicable to salaries received by nationals or permanent residents of your country from the United Nations Relief and Rehabilitation Administration in compensation for work outside of territories over which your Government has jurisdiction?

His Excellency
The Minister of Foreign Affairs of
Brazil

2. To what extent, if at all, would the tax laws of your Government apply to additional allowances paid, in connection with such work, to compensate for the necessity of maintaining two living establishments or to compensate for an increased cost of living at the post of duty?

Information is desired with respect to the applicability of the laws of your Government to such matters at the present time. It will be appreciated, however, if your Government will notify the Administration of any change in the situation which may take place in the future, whether in connection with implementation of Resolution No. 32 of the First Session of the Council, or for other reasons.

Accept, Excellency, the assurances of my most distinguished consideration.

Arthur Sakkes

Acting Director General