



**AFUNO - NZ**



ASSOCIATION OF FORMER UNITED NATIONS OFFICIALS | NEW ZEALAND

## Newsletter 2020/1

### Message from the President

Dear AFUNO Friends,

My thoughts go out to you all in this extraordinary time as we adapt to a fast-changing environment affecting our usual lives. Hope you are all in good health and doing as well as possible despite the uncertainty.

We are delighted that our membership drive has attracted new members. A summary of our demography is included below. Our thanks go to our Secretary Doug Higgins who designed the brochure that was sent out by UNJSPF to all pension beneficiaries in New Zealand.

You will have seen the message I sent out at the end of March on how the UNJSPF has been faring which emphasised that the UNJSPF investments remain secure at this time.

Regarding AFUNO's current case with IRD, they contacted our Honorary Legal Adviser Anne Knowles to advise that in the current circumstances their work on the UN Pension case has been placed on hold. IRD will be back in touch with AFUNO when the COVID-19 situation improves. An update on AFUNO's case with IRD is included in this newsletter.

Over the last few months, I've been re-exploring beautiful NZ from Northland to Dunedin after 37 years away and have had the pleasure of meeting a number of our members. Wonderful to hear some of your stories about the exciting work you did for the UN and the great contribution NZers have made to the UN's work. It was a particular pleasure to meet one of our most senior members Norma Journeaux, aged 96, who worked for WHO providing nursing training in the South Pacific and East Africa during the 1960s and 1970s.

The UN will celebrate its 75th birthday in October this year. I sincerely hope we'll be well out of lockdown and able to get together around the regions to celebrate the UN's achievements and the contributions made to the UN by former UN officials now resident in New Zealand.

COVID 19 is a stark reminder of why the UN was founded to enable global cooperation across borders, sectors and generations. As Secretary General Guterres has stated, the whole world is in this pandemic together and it will take a whole world approach to get us through.

I hope you are all taking care and making time for your physical and mental health in this stressful time. If you need support, please let me or our AFUNO Secretary Doug know and we will endeavour to facilitate appropriate help.

He waka eke noa - we are all in this together.

Gillian

### Thoughts from Dr Rex Billington on Trump and WHO

*Rex Billington held senior posts in Human Resource Development, Mental Health and The Global Programme on AIDS at WHO and is a former AFUNO President.*

I hope that Trump will retract his threat. He recently announced that the United States is halting funding to the WHO pending a review of its actions around the COVID-19 pandemic. The US review will take around 60 to 90 days, after which a decision over whether to resume funding will be made. It is well known that USAID insists on using US consultants, US equipment, US transport *et cetera*, for any project they fund. As with many donors, this is an opportunity to establish a long-term influence and commercial interest in the country. In my view the US action of not supporting WHO will seriously affect

the US pharmaceutical and medical equipment export industries. I am confident that these industries will pressure Trump and have him retract his threat as has happened elsewhere in the past. The US could still support health projects as an independent country. However, they would lose their global visibility, status and influence in health matters. The number of US nationals in WHO is proportional to the US financial contribution (as are NZ experts proportional to NZ's contribution). In this context some US experts could consequentially lose their jobs. PAHO the WHO Regional Office for both North and South America is also located in the US. Will it go elsewhere? WHO might save money if it did.

A positive factor may be that WHO could take the opportunity to reorganise itself. It is bit bureaucratic and could do with some streamlining. With the anticipated strain on global economies, all UN Organisations and Agencies are likely to face funding constraints and, therefore, staffing realignment.

Will other countries such as Russia and China now make bigger WHO financial contributions to get more international visibility and influence? Will the Bill and Malinda Gates Foundation and similar big Foundations contribute even more than they do now? How will CDC and other prestigious US research groups respond to losing their international connection? These are some other influential factors. What I find intriguing with this pandemic is the preference for nationalism over globalism in the collaboration to respond to the virus. Countries are prepared to look after only their own nationals. The European Community has borders now too. In the US there is confusion as to whether the President or the State Governors have the say when it comes to critical matters such as social distancing, returning to work and provision of PPE. Politicians have blurred the Nation versus State responsibilities. But what seems to be standing out as a positive, with exceptions of course, is the wide range of community and family togetherness that has been highlighted. Our PM is impressing too.

In time I think WHO will take a measured response to Trump's threat. If he persists and does cut funding, I think this will have little impact on WHO's present work in fighting this pandemic. Nor will cutting funds significantly weaken WHO's on-going global role in disease prevention and health promotion.

## Update on Tax-Exemption of UN Pension Payments in New Zealand

*Here is a quick recap of the current efforts for UN pension payments to be made tax exempt in New Zealand:*

By the end of 2018 a concerted effort had been led by Mike Shone, former AFUNO-NZ President, and Anne Knowles<sup>1</sup>, AFUNO-NZ Honorary legal Advisor, to document the tax situation vis-à-vis UN pension payments made to beneficiaries in New Zealand. It was determined that while *ad hoc* individual appeals had been dismissed by the IRD, a consolidated and robust legal appeal should be made to the IRD's Policy and Strategy Department. AFUNO-NZ has been fortunate to have had Anne's dedication to incorporate inputs from members and to navigate the way forward.

In January 2019 Mike Lennard<sup>2</sup> was engaged as AFUNO-NZ's barrister to provide opinion on tax status payments from UNJSPF, and to advise on potential steps to resolution. Mike is a litigation lawyer specialising in, amongst other things, civil tax disputes. With anticipation of legal costs, AFUNO-NZ initiated a Special Pension Tax Funding Appeal and funds raised have covered costs to date.

During the first months of 2019, extensive reviews were made of all available pertinent material. This culminated in Mike putting forward a submission to the IRD on 11<sup>th</sup> June which set out AFUNO-NZ concerns about the IRD's current practice of taxing UNJSPF beneficiary payments. Although several members had expected the case to be made in relation to staff assessment deductions from UN salaries and entitlements, several weaknesses were identified with this approach. Further, New Zealand legislation related to diplomatic immunities and privileges incorporates relevant elements of the Convention of the Privileges and Immunities of the United Nations 1947. This provides a New Zealand specific opportunity to appeal the current practice of taxing UN pension payments. Accordingly, the argument presented to the IRD was based on the fact that staff member contributions made to the pension fund are made from tax exempt salaries and entitlements while under the employ of the United

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<sup>1</sup> Anne, a former UN Official, is a Wellington based lawyer and former Chief Executive of the New Zealand Employers' Federation (Business NZ)

<sup>2</sup> [www.mikelennard.com](http://www.mikelennard.com)

Nations. Therefore, pension payments should be treated as deferred income and thus be treated as tax exempt in the same way salary payments during the time of employment are tax exempt.

Over a six-month period, the submission was reviewed by the IRD's Office of the Chief Tax Counsel (OCTC) and a Preliminary View document was communicated to the AFUNO-NZ team in early December. Before the end of 2019, Anne Knowles, Mike Lennard and Gillian Mellsop had met with the OCTC Manager and a Senior OCTC Solicitor for a constructive and positive discussion on the Preliminary View document. The OCTC agreed to receive further input from AFUNO-NZ on factual and legal matters that required clarification.

The subsequent AFUNO-NZ input was consolidated and finalised by 21<sup>st</sup> January 2020, when Mike Lennard submitted the response to the OCTC. The revised Preliminary View document was anticipated in March for further internal and external consultation. However, on 23<sup>rd</sup> March the Tax Counsel Office advised that due to the COVID-19 circumstances, "*the work for AFUNO-NZ on UN Pensions has been placed on hold*".

When sufficient normality resumes in the post-COVID-19 world, there will be follow-up with the OCTC to ensure that momentum is not lost. The revised document will determine the way forward and we can be confident that Anne and Mike will clarify options for achieving the tax exemption we hope for. An update communication will be circulated at the earliest opportunity to AFUNO-NZ members who have contributed to the Appeal for Achieving Tax-Free Status of UN Pensions.

Presuming that we will be heading into the next phase of negotiating our case with the IRD, there will be commensurate legal costs and a subsequent fund-raiser will be initiated. When the scope and cost of the next phase can be outlined, we will once again be appealing for wide support to the funding appeal. Meanwhile, the task at hand is to get through this COVID-19 era in good health – both of mind and body.

## Membership Statistics

As at the time of going to press, we are 77 members confirmed in 2020. 47 are lifetime members as generous donors to the Tax Appeal; another 14 are lifetime members through the new subscription option; and 16 are annual members. Two thirds are in the North Island (4 in Northland; 27 in greater Auckland; 11 in the central areas; 13 in greater Wellington and the Hutt.) 6 have addresses in the top of the South; 7 in greater Christchurch; and 7 elsewhere in the South Island. 2 have overseas addresses only. We come from 23 Agencies and Organisations: DPKO, ESCAP, FAO, IAEA, ICAO, ICTY, IFAD, ILO, IOM, ITU, UNCTAD, UNDP, UNAIDS, UNDSS, UNEP, UNESCO, UNHCR, UNHQ, UNICEF, UNIDO, UNODC, WFP, and WHO. Anyone care to guess which three are the most represented? More details in the next Newsletter. As for ages, we have one centenarian; seven nonagenarians; fifteen octogenarians; seventeen septuagenarians; and everyone else is just younger.

## Introducing the AFUNO Support Team

**Andrew Bruce, Treasurer:** Andrew Bruce was teaching English in Bangkok in 1979. He had become bored with it and was about to return to NZ when a job opportunity came up with ICEM, the Intergovernmental Committee for European Migration. Vietnamese refugees were arriving on the shores of south east Asian countries in large numbers, and if the West could not increase the off-take for resettlement those countries threatened to push boats off. So there was an urgency for ICEM to get offices set up, and medical screening and transportation systems in place so refugees selected for resettlement could be moved to countries of resettlement expeditiously. He and his family were sent to Bintan, an Indonesian island south east of Singapore where there were 50,000 Vietnamese living with the Indonesians in their villages.

Thrown in at the deep end, he thrived and there began his 36 year career with the organization that became IOM, and recently a UN agency. He went on to work in seven more postings, Singapore, Sudan, the Philippines, IOM's Geneva Headquarters, New York, Viet Nam and Thailand. In New York he had some involvement with the UN but his principal role was coordinating IOM global activities under the US and Canadian refugee resettlement programmes. That included responsibility for IOM's airport operations at JFK, Chicago, Los Angeles, and Miami airports.

He was a witness to many world events that captured the headlines in those years. He was in Sudan when it declared sharia law on 10 September 1983. (The authorities took all the alcohol from the grog shops in the city and drove bulldozers over them on the banks of the Nile. The joke in town was the

only way to get a buzz was to eat Nile perch.) He was in Manila for the Peoples' Power takeover of the Marcos government, and met President Cory Aquino; He was in Ho Chi Minh City meeting flights under IOM's airlift of 16,000 Vietnamese working on a dam in northern Iraq, just prior to the first Gulf war. He was in Damascus at the onset of that war, setting up the evacuation of those fleeing across the border from Iraq. He was in Manila coordinating the arrival of the thousands of Filipino workers who had fled Kuwait, and IOM had evacuated from Amman. As part of that evacuation he was at the Manila airport to meet an RNZAF C-130 arriving from Amman. (Not the most comfortable way to fly but those who NZ helped get out of harm's way were exceedingly grateful.) He was involved in the airlift of Kurds, who had fled Saddam's regime into Turkey, to the US (to Guam). He was involved in the airlift of Kosovars, driven out of their country by Milosevic, to the US and Canada. He set up the IOM office in Pristina, Kosovo immediately after the end of the NATO bombing of Serbia. (The inhabitants had all fled and the city was deserted). He was in New York on 9/11. He was IOM's regional director for Asia Pacific based in Bangkok for six years and in that role he supervised 33 offices in the region and travelled extensively. He retired in 2015. His wife Pa is Thai, and they have five children and eight grandchildren. Andrew and Pa presently spend six months of each year in New Zealand and six in Thailand.

**Edna Tait, Editor:** Edna grew up in the bush in the King Country where the little school sometimes had 12 children from 5 to 15, taught by excellent sole charge teachers. Her interest in education started here and continued through to her doctorate in education many years later. She became a teacher, was the first two year President of the NZ Post Primary Teachers Association and the fourth woman appointed as a principal of a co-educational high school. She also served on the NZ National Commission for UNESCO and became involved in its work in NZ and internationally. She was invited to become the Director of, and Education Advisor for, the UNESCO Office for Pacific Member States in 1995 and, thinking her educational experience would be useful, she accepted and moved to Apia, Samoa. In her new roles, Edna met many challenges for which she says her previous experience was of little use. All who have worked for the UN in the Pacific will recognise the challenges.

The first challenge was programming. UNESCO is not a funding agency and offered advice and expertise but Members preferred funding. As well, their many differences meant that programmes initiated in HQ or Bangkok were inappropriate. However, as an Education Advisor Edna was also sent to other countries including Senegal, Vietnam, Chile, Qatar and the Maldives and shared information about Pacific programmes that were successful because they were country-based.

The second challenge was communication. The sixteen UNESCO Pacific Member States, spread across a third of the globe, were difficult to contact. The internet did not come into the Pacific for some time so communication was by very slow letters or by fax, providing the receiving machine had paper. A telephone call frequently failed to find the person needed in another country. As well, the Dateline meant that the office was a day behind most of the Pacific Member States. On the office Monday 13 Members were enjoying their Sunday and they could not reach the office on their Friday as it was Samoa's Saturday. Contact with the regional office in Bangkok was similarly difficult and when contact with HQ in Paris was needed they were asleep.

The third challenge was travel. No land access was possible, flying was a necessity and always problematic. Flights were expensive, time-consuming, frequently required stopovers *en route* and were often delayed or cancelled. Anyone who has spent a week in the Republic of the Marshall Islands waiting for an airline company to pay overdue landing fees or who has flown down through ground level cloud into Tuvalu knows the challenge of Pacific flying.

Apart from the challenges, there were special Pacific experiences for Edna. Some included: making official visits riding side saddle on a motor bike because the only official car was not working, buying watermelons in Tonga and checking them to Samoa as luggage; discussing movies shown on planes with the leader of a coup or, as honoured guest at a traditional dance, dodging male naked bottoms thrust in her face. A special flying experience was to be seated in the cockpit of a plane for a long haul across the Pacific Ocean after the 9/11 attacks.

Since leaving UNESCO in 2005 Edna has served on two NZ Commissions, helps with reading in a primary school and is a volunteer coach for high school students. She has written a book about NZ and UNESCO.

**Doug Higgins, Secretary:** Doug was born and raised on the Waimea Plains south of Nelson. After achieving a post graduate degree in Islam and Political Development from South Africa, his UN life began in the Gaza Strip in 1991. As an UNRWA Refugee Affairs Officer, and in the context of the

volatile first intifada, Doug joined a team to facilitate both the neutrality of UN installations and the protection of refugees. Normally this was a six-month assignment due to workload intensity, but Doug continued for eighteen months and then moved to UNOSOM (DPKO's Mission in Somalia) as a Political Affairs Officer.

Despite the massive international intervention following the fall of Siad Barre's regime, the UN mission was ill-fated and so, a year later, Doug accepted an assignment in Rwanda with DHA (the then OCHA) to respond to the 1994 massacres. It was tough and PTSD was not talked about at the time. After that assignment it was time for a break. In 1996, following the evaluation of UNDP's peace building programme in Croatia and Bosnia Herzegovina, Doug returned to Somalia for UNDP's Somalia Rural Rehabilitation Programme. Working in remote areas to support local development initiatives was as much a privilege as it was rewarding. Late 1998 and Doug was in Sri Lanka with UNDP to support the Government's reconstruction programme in the conflict affected Jaffna Peninsula and Eastern Provinces. The conflict with the Tamil Tigers persisted. In 2000, Doug left Sri Lanka and the UN system for Afghanistan where he headed the Swedish Committee for Afghanistan Office in the northern provinces.

During the height of Taliban power, the UN was limited to cross border operations from Pakistan. That quickly changed after 11<sup>th</sup> September 2001 and Doug joined UNICEF to scale up programmes in the southern provinces. After three tumultuous years in Afghanistan, he returned to Somalia with UNICEF where he headed the Bossaso Office in the North East. In the wake of the Canal Hotel bombing in Iraq and other high-profile murders of international aid workers in 2003, humanitarian space began to shrink, and UN security directives began to increase. Death threats in Somalia were not brushed off as they had been in the past, and so Doug was extracted and sent on mission to the emerging crisis in Darfur, Sudan.

In 2005, with a transitional peace between North and South Sudan having been achieved, Doug was assigned to South Sudan to scale up UNICEF's programming through field offices in the southern States. The few years of relative calm provided a window for exciting large-scale humanitarian and development programming within UNICEF's mandate. In 2009 Doug returned to Palestine for five years as UNICEF's Special Deputy Representative. Another richly rewarding assignment working closely with the emerging Palestinian Authority and yet with the challenges of Israeli occupation. In 2014, by executive appointment, Doug returned to Afghanistan to head UNICEF's team within the multi-agency Polio Eradication Initiative. Until the identified underlying causes for continued endemic polio transmission are addressed, Afghanistan – and the world – will not be free of this crippling virus. In 2016, Doug was reassigned to head UNICEF's Lahore Office in the Punjab Province of Pakistan to work with the Government on decentralisation of the social sectors to Provincial Ministries. The history, culture, food and the people of the Punjab made for a thoroughly enjoyable final assignment. In November 2018, Doug retired back to Nelson after 37 years abroad – 25 of which had been UN adventures.

## **AFUNO and FAFICS**

*Each year, AFUNO pays a small subscription to the Geneva based FAFICS (the Federation of Associations of Former International Civil Servants) for each member confirmed in the calendar year. The following gives a summary outline of what FAFICS is and why AFUNO maintains affiliation.*

FAFICS was founded in 1975 by the associations of former international civil servants in Geneva, New York and Rome. Over the years many other associations of former UN system officials, including AFUNO, have joined the Federation. At its 48th Council session held in 2018, the total membership reached over 18,500 through 63 national associations from all regions of the world. The aims and objectives of the Federation, amongst others, are to:

- support and promote the purposes, principles, programmes and achievements of the United Nations system.
- promote and defend the interests of the community of former international civil servants.
- represent the community of former international civil servants on appropriate organs of the United Nations system and, in particular, beneficiaries of the United Nations Joint Staff Pension Fund.
- support and coordinate the activities of Member Associations, particularly in matters of pensions and health protection.

### **Relations with the UN Joint Staff Pension Fund (UNJSPF)**

FAFICS is the official representative of pensioners and beneficiaries of the UNJSPF and, as such, it attends the annual meetings of the UN Joint Staff Pension Board (UNJSPB) with a delegation composed

of four representatives and two alternate representatives. FAFICS representatives have all the rights of members, except the right to vote. Participation ensures that the problems and concerns of the world-wide UN retiree community are discussed and addressed.

Since 2011, in the Annual Letter from the Chief Executive Officer and Secretary of the UNJSPF, sent to all the parties of the UN Joint Staff Pension Fund, including retirees and beneficiaries, the Chief Executive Officer described FAFICS and its member associations in the following terms:

*"Retirees and beneficiaries should be aware of the valuable information and assistance that can be obtained from the Federation of Associations of Former International Civil Servants (FAFICS) and its member associations. ... Particular assistance is provided by FAFICS in respect of the Fund's important Certificate of Entitlement process. FAFICS representatives participate actively and effectively in the sessions of the Pension Board and its Standing Committee, the Audit Committee and in all Working Groups established by the Pension Board."*

### **Pension Benefits and the Pension Adjustment System**

FAFICS is engaged in improving and protecting the interests of pensioners and beneficiaries of the UN Joint Staff Pension Fund. Through its Standing Committee on Pension Issues, the FAFICS Council monitors the Pension Adjustment system and cost-of-living adjustment mechanisms and seeks improvements where this may be found necessary.

### **After-Service Health Insurance**

While the Federation has no representative role in the different organizational health insurances, which are available to retirees under the After-Service Health Insurance scheme, FAFICS provides for exchanges of information and develops the Federation's objectives in the FAFICS Council's Standing Committee on After-Service Health Insurance and Long-Term Care (ASHIL). It also participates as an observer in inter-agency meetings of Human Resource Officers on Long-term Care benefits. The Federation's aim is to have these benefits incorporated in all organizational health insurance plans.

### **News Flash**

18<sup>th</sup> March FAFICS advised that the invitation by the WMO to host the Pension Board in July has been withdrawn due to the ongoing covid-19 emergency. The UNJSPF is currently considering options in terms of finding a new location or of postponing the session to a later date. Accordingly, and until further notice, FAFICS will delay calling the next session of its Council.

## **Requesting Newsletter Articles**

We would like to include contributions from members of AFUNO in future newsletters. We hope that you might send us a few words (and/or images) which we can share with others. Some of your experiences when working for the UN would be interesting for us all. Or, since retiring, have you had significant events in your life such as travel, publications, speeches given, consultancies or awards? We suggest up to 500 words but all contributions will be most welcome.

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