

*** INCOME TAX ***

1. Responsibility for the filing of annual Income Tax returns rests with the individual Civil Servant. Personnel abroad may be interested in the points made in connection with Income Tax in the following Guidance Papers:

| Paper # | Title | Paragraph |
|---------|------------------------------------|-----------|
| 405 | Posting Procedure | 43 |
| 500 | Estate Taxes and Succession Duties | 6 |
| 502 | Family Allowances | 4 |
| 801 | Hospital and Medical Insurance | 16 and 25 |

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