

REGISTRY'S SUMMARY¹: *Mr. "LL", Applicant v. International Monetary Fund, Respondent (Request for Interpretation of Judgment No. 2019-1)*,
IMFAT Order No. 2022-1 (April 28, 2022)

FINALITY OF TRIBUNAL'S JUDGMENTS – DENIAL OF REQUEST FOR INTERPRETATION OF JUDGMENT (ARTICLE XVII)

Applicant filed a Request for Interpretation of Judgment in the case of *Mr. "LL", Applicant v. International Monetary Fund, Respondent*, IMFAT Judgment No. 2019-1 (April 5, 2019). In that Judgment, the Tribunal rescinded decisions taken by the Administration Committee of the Staff Retirement Plan (SRP) and ordered that, going forward, Applicant would be paid: an early retirement pension, retroactive to the date of his eligibility for such pension, paid solely by the SRP Retirement Fund; and a separate workers' compensation annuity retroactive to the date of his separation from the Fund, paid solely by the IMF.

It is not disputed that the Fund has taken the steps ordered in Judgment No. 2019-1. The Fund has also filed reports with national tax authorities relating to the payments made to Applicant consequent to the implementation of the Judgment; Applicant disputes representations made by the Fund in those reports. By his Request for Interpretation of Judgment, Applicant sought an interpretation of Judgment No. 2019-1 that would instruct the Fund not to take any position with national tax authorities or make any entry on his 1099R tax form relating to the taxability of his payments.

Article XIII of the Tribunal's Statute provides that the Tribunal's "Judgments shall be final . . . and without appeal." The Tribunal has observed that Article XVII provides one of two "narrowly drawn exceptions" to that general rule, as follows: "The Tribunal may interpret or correct any judgment whose terms appear obscure or incomplete, or which contains a typographical or arithmetical error." (Statute, Article XVII.) (The other exception is provided by Article XVI, which allows for revision of judgment in limited circumstances.)

In the view of the Tribunal, Applicant failed to state "in what respect the operative provisions of the judgment appear obscure or incomplete." (Rule XX, para. 2). What Applicant contests, said the Tribunal, are acts arising subsequent to the Judgment. Accordingly, Applicant's Request for Interpretation of Judgment did not fall within the narrow exception to finality of judgments provided by Article XVII. (The Tribunal likewise noted that Applicant's request would also fail if it were to be understood as a request for revision of judgment, pursuant to Article XVI.)

Accordingly, Applicant's Request for Interpretation of Judgment was denied.

¹ This summary is provided by the Registry to assist in understanding the Tribunal's Order. It does not form part of the Order. The full Order of the Tribunal is the only authoritative text. The Tribunal's Orders are available at: www.imf.org/tribunal.