

## **HUMAN RIGHTS COMMITTEE**

### **I. M. v. Norway**

**Communication No. 129/1982**

**6 April 1983**

### **ADMISSIBILITY**

*Submitted by: I. M. (name deleted) on 25 October 1982*

*Alleged victim: The author*

*State party: Norway*

*Declared inadmissible: 6 April 1983 (eighteenth session)*

### **Decision on Admissibility**

1. The author of the communication, dated 25 October 1982, is I.M., a naturalized Norwegian citizen, born in South Africa on 6 July 1934 and at present living in Moss, Norway. The author is a medical doctor who claims that the town of Oslo, and particularly its tax office, has perpetrated against him various acts and omissions which allegedly, were based on racial discrimination and which all led to his being overtaxed in the years 1974 to 1979. He states that all his efforts before the Oslo tax authorities to have the alleged excess taxes rescinded or reduced have remained without avail and that he, therefore, requests the Human Rights Committee to consider the matter, in order to obtain for him the re dew sought.

2. The author complains that, owing to the failure of the tax authorities to assist him in completing his tax forms for income tax, these forms were incomplete and, as a consequence, his tax deductible income was not adequately taken into account. He specifies that too little tax deduct on was accorded for car expenses in connection with house calls. He claims that his Norwegian born colleagues received more assistance than he did and that they had to complete their forms each year by 15 February, whereas he was requested to complete his forms by 31 January each year. He maintains that this Put him at a serious disadvantage, because he did not have the additional two weeks to fill out the complex tax forms. The author also complains that the town of Oslo did not provide him with low-rent housing when he applied for it in 1974-1975 and that he was only offered such housing in 1979. The author claims that the failure of the Oslo authorities to provide him with low-rent accommodations contributed to his paying high taxes. There is no explanation as to how the

author arrives at that conclusion.

3. The author does not specify the provisions of the Covenant alleged to have been violated. He claims that domestic remedies have been exhausted and states that the same matter has not been submitted to another procedure of international investigation or settlement.

4. Before considering any claims contained in a communication, the Human Rights Committee shall, in accordance with rule 87 of its provisional rules of procedure, decide whether or not it is admissible under the Optional Protocol to the Covenant.

5. The Human Rights Committee, after careful examination of the communication, is of the opinion that the communication does not reveal any evidence of violation of any of the civil and political rights referred to in the Covenant. In particular, the Committee would point out that the assessment of taxable income and allocation of houses are not in themselves matters to which the Covenant applies; nor is there any evidence in substantiation of the author's claim to be a victim of racial discrimination.

6. In the light of the above, the Human Rights Committee concludes that the communication is incompatible with the provisions of the Covenant and, in accordance with article 3 of the Optional Protocol, decides:

That the communication is inadmissible.