



Security Council

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THE UNITED NATIONS
COMPENSATION COMMISSION

Decision taken by the Governing Council of the United Nations
Compensation Commission during its second session, at the
15th meeting held on 18`October`1991

Business Losses of Individuals Eligible for Consideration under the
Expedited Procedures

The Council has adopted the following conclusions with regard to business`losses of individuals eligible for consideration under the expedited procedures, subject to the reservation made by the Government of India regarding the eligibility of claimants who were engaged in business in Kuwait on a "rent-a-permit" basis, and with the exception of paragraph` (f) part of which is in square brackets.

(a) The owner of a single proprietorship may claim for his business losses.

(b) Losses suffered by a business entity that has separate legal personality must, in principle, be claimed by that entity`- on another claim form.

(c) Losses suffered by a partnership which has no separate legal personality must, in principle, be claimed jointly by all partners.

(d) In the event that a partnership which has separate legal personality is, because of its nationality, not eligible to claim for its losses, each of the eligible partners may claim pro rata for his proportionate interest.

(e) In the event that, because of his nationality, a partner of a partnership which has no separate legal personality is not eligible to join in a claim for losses suffered by the partnership, each of the eligible partners may claim pro rata for his proportionate interest.

(f) Shareholders of a corporation which [is not able] [because of its nationality, is not eligible] to claim for its losses, may claim for losses with respect to that corporation. The same applies, mutatis mutandis, to members/shareholders of other business entities akin to shareholdings.

(g) Preventing access, removal, looting and destruction are examples of circumstances under which business losses may have occurred.

(h) Premises, equipment and stock are examples of business property whose loss may be claimed.

(i) Damage to intangible assets, lost business revenues and losses in connection with contracts may only be claimed if they are a direct loss resulting from Iraq's invasion and occupation of Kuwait.

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