



# General Assembly

Distr.: Limited  
14 February 2024

Original: English

**FINAL DRAFT VERSION**  
**14 February 2024**

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## **Ad Hoc Committee to Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation**

### **Organizational session**

Item 3 of the provisional agenda

### **Adoption of the agenda**

New York, 20-22 February 2024

## **Annotated provisional agenda**

### **Provisional agenda**

1. Opening of the organizational session.
2. Election of officers.
3. Adoption of the agenda.
4. Outline and modalities for the work of the Ad Hoc Committee.
5. Substantive preparations.
6. General statements.
7. Other matters.
8. Adoption of the report of the organizational session.

### **Annotations**

Pursuant to General Assembly resolution [78/230](#) of 22 December 2023, the organizational session of the Member State-led, open-ended ad hoc intergovernmental committee mandated to draft terms of reference for a United Nations framework convention on international tax cooperation shall hold its organizational session as soon as possible. Accordingly, the organizational session will be convened at United Nations Headquarters in New York on 20-22 February 2024.

During the organizational session, the Ad Hoc Committee will discuss and decide the structure of its future work toward fulfilling its mandate.

### **1. Opening of the session**

At the opening of the organizational session, the Under-Secretary-General for Economic and Social Affairs will serve as the temporary Chair to open the session and preside over the election of the Chair of the Ad Hoc Committee.

### **2. Election of officers**

In paragraph 5 of resolution 78/230, the General Assembly decided that the Committee will elect its officers, with the Bureau to be made up of not more than 20 members, consisting of a chair, vice-chairs, and a rapporteur, elected based on balanced geographical representation and taking into account gender balance, with each of the five regional groups equally represented.

Accordingly, at its organizational session, the Committee will elect one Chair, up to 18 Vice-chairs, and one Rapporteur.

### **3. Adoption of the agenda**

The provisional agenda of the Ad Hoc Committee for its organizational session has been prepared in conformity with General Assembly resolution 78/230 and is contained in the present document, for adoption by the Committee.

### **4. Outline and modalities for the work of the Ad Hoc Committee**

The Ad Hoc Committee is a subsidiary body of the General Assembly, and the rules of procedure of the General Assembly thus apply.<sup>1</sup>

In paragraph 4 of resolution 78/230, the General Assembly decided that the Ad Hoc Committee shall convene in New York for up to 15 working days at a time, within available time frames, and with the contribution of international organizations and civil society, in accordance with established practice, and shall hold its organizational session as soon as possible, with a view to finalizing the work of the Committee by August 2024.

The Ad Hoc Committee is expected to consider proposals relating to the outline for the work of the Committee to deliver on its mandate and the organization of the process of drafting terms of reference for a United Nations framework convention on international tax cooperation, including the schedule for the sessions of the Committee and tasks to be carried out;<sup>2</sup> modalities for multi-stakeholder engagement in its work;<sup>3</sup> arrangements for reporting on its organizational and substantive sessions; and the provisional agenda for the first session of the Committee.

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<sup>1</sup> The General Assembly Rules of Procedure are available in the six official UN languages here: [A/520/Rev.20 \(undocs.org\)](https://undocs.org/A/520/Rev.20)

<sup>2</sup> See preliminary draft contained in Annex I to this document.

<sup>3</sup> See preliminary draft contained in Annex II to this document.

**5. Substantive preparations**

The Ad Hoc Committee is also expected to consider the substantive preparations for the work of the Committee to deliver on its mandate. In this regard, the Committee may wish to begin discussing an indicative list of matters to be possibly addressed in the draft terms of reference for a United Nations framework convention on international tax cooperation.

**6. General statements**

Delegations will have the opportunity to deliver general statements at the organizational session (time permitting), as appropriate.

**7. Other matters**

**8. Adoption of the report of the organizational session**

The Ad Hoc Committee is expected to adopt the report of its organizational session at the final meeting of the session. The Committee may wish to consider adopting a brief procedural report.

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Advance Unedited Version

## **Annex I**

### **Proposed outline and modalities for the work of the Ad Hoc Committee to Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation**

#### **I. Introduction**

1. In its resolution [78/230](#) of 22 December 2023, entitled “Promotion of inclusive and effective international tax cooperation at the United Nations,” the General Assembly established a Member State-led, open-ended ad hoc intergovernmental committee mandated to develop draft terms of reference for a United Nations framework convention on international tax cooperation. The Ad Hoc Committee is a subsidiary body of the General Assembly, and the rules of procedure of the General Assembly apply.<sup>4</sup>

2. The present note was prepared by the UN Secretariat with a view to facilitating discussions at the organizational session of the Ad Hoc Committee on the structure of its work toward fulfilling its mandate. The note sets out proposed elements of an outline for the activities of the Committee and an overview of the organization of the process of elaborating the draft terms of reference.

3. The note takes into account experience relating to the organization of the negotiation processes of recent multilateral conventions under the auspices of the United Nations.

#### **II. Proposed outline for the work of the Ad Hoc Committee**

4. In accordance with resolution [78/230](#), the Ad Hoc Committee is mandated to draft terms of reference for a United Nations framework convention on international tax cooperation. The Committee is to convene in New York for up to 15 working days at a time, within available time frames, and with the contribution of international organizations and civil society, in accordance with established practice, and to hold its organizational session as soon as possible, with a view to finalizing the work of the Committee by August 2024.

5. Pursuant to resolution [78/230](#), in the process of elaborating the draft terms of reference for a United Nations framework convention on international tax cooperation, the Ad Hoc Committee will in particular:

(a) Take into account the needs, priorities, and capacities of all countries, in particular developing countries;

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<sup>4</sup> The General Assembly Rules of Procedure are available in the six official UN languages here: [A/520/Rev.20 \(undocs.org\)](#)

(b) Take a holistic, sustainable development perspective that considers interactions with other important economic, social, and environmental policy areas;

(c) Consider the need for sufficient flexibility and resilience in the international tax system to ensure equitable results as technology and business models and the international tax cooperation landscape evolves;

(d) Take into consideration the work of other relevant fora, potential synergies, and the existing tools, strengths, expertise, and complementarities available in the multiple institutions involved in tax cooperation at the international, regional, and local levels; and

(e) Consider simultaneously developing early protocols, while elaborating the framework convention, on specific priority issues, such as measures against tax-related illicit financial flows and the taxation of income derived from the provision of cross-border services in an increasingly digitalized and globalized economy.

6. To fulfil its mandate, the Ad Hoc Committee may consider holding two sessions in New York, between April 2024 to the end of August 2024, to elaborate and approve the draft terms of reference for submission to the General Assembly for consideration at its seventy-ninth session. The sessions will be made available live and on demand via webcast on UN Web TV.

### **III. Proposed modalities for the work of the Ad Hoc Committee**

7. The present section offers proposed modalities for the work of the Ad Hoc Committee, including a proposed timetable for the sessions of the Committee, to be held in New York in 2024.

8. The proposed timetable for and tasks to be carried out at the sessions of the Ad Hoc Committee in 2024 are set out in the table below.<sup>5</sup>

| <b>Session</b>         | <b>Dates</b>                            | <b>Tasks</b>  |
|------------------------|---|---|
| Organizational Session | 20-22 February 2024<br>(3 meeting days) | Discuss and agree on the structure of the Committee's work to deliver on its mandate:<br><br>I. Outlines and modalities for the work of the Committee<br>II. Modalities of multi-stakeholder engagement |

<sup>5</sup> The timetable was prepared on the basis of "available time frames" taking into account the advice of the Conference Management Service of the United Nations Headquarters in New York regarding available meeting resources.

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|                |  | III. Roadmap for the work of the Committee<br>IV. Provisional Agenda for first session of the Committee<br>V. Invitations to Member States and stakeholders (by the Chair) for written inputs   |
| First Session  | 26 April to 8 May 2024<br>(9 meeting days)     | Undertake substantive scoping of the draft terms of reference and discuss an indicative list of matters to be addressed in the draft terms of reference, including, among other matters, considering simultaneously developing early protocols, while elaborating the framework convention, on specific priority issues |
| Second Session | 29 July to 16 August 2024<br>(15 meeting days) | Discuss and agree on the draft terms of reference to be contained in the Committee's report for submission to the General Assembly at its seventh-ninth session   |

9. In accordance with paragraph 5 of resolution 78/230, the Ad Hoc Committee will elect its officers, with the Bureau to be made up of not more than 20 members, consisting of a chair, vice-chairs, and a rapporteur, elected based on balanced geographical representation and taking into account gender balance, with each of the five regional groups equally represented. At its organizational session, the Committee will elect one Chair, up to 18 Vice-Chairs, and one Rapporteur.

10. During the process of elaborating the draft terms of reference, consistent with its mandate, the Ad Hoc Committee will consider the contribution of international organizations and civil society, in accordance with the rules of procedure of the General Assembly and following United Nations' established practice in negotiation processes of recent multilateral conventions. In this regard, the Committee may wish to decide on the modalities for multi-stakeholder engagement in its work. Such modalities could include, among others, informal intersessional multi-stakeholder consultations, to be held in virtual format.

11. The Ad Hoc Committee may consider issuing procedural reports of its sessions, which will not contain substantive summaries of deliberations. The Committee would submit to the General Assembly's seventy-ninth session the report of the Committee's final session (i.e., its second session, in the timetable proposed above), containing the draft terms of reference for a United Nations framework convention on international tax cooperation. The reports will be prepared by the Rapporteur with the support of the Secretariat.

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## Annex II

### **Proposed modalities for multi-stakeholder engagement in the work of the Ad Hoc Committee to Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation**

#### **I. Introduction**

1. In its resolution [78/230](#) of 22 December 2023, entitled “Promotion of inclusive and effective international tax cooperation at the United Nations,” the General Assembly decided to establish a Member State-led, open-ended ad hoc intergovernmental committee mandated to develop draft terms of reference for a United Nations framework convention on international tax cooperation. According to its mandate, the Ad Hoc Committee will take into consideration the contribution of international organizations and civil society, in accordance with established practice.

2. The present note was prepared by the UN Secretariat with a view to facilitating discussions at the organizational session on the modalities of multi-stakeholder engagement in the work of the Committee.

3. Among other elements outlined in the resolution, the Committee will take into consideration the work of other relevant forums, potential synergies, and the existing tools, strengths, expertise, and complementarities available in the multiple institutions involved in tax cooperation at the international, regional, and local levels.

4. The modalities for multi-stakeholder engagement in the work of the Committee proposed in this note also take into consideration the nature of the subject matter before the Committee, which could be expected to generate requests from civil society organizations active on international tax cooperation-related issues, as well as requests from other international organizations, academia, and the private sector, to submit inputs, participate in the Committee sessions or both.

#### **II. Proposed modalities for stakeholder engagement**

5. As the Ad Hoc Committee is a subsidiary body of the General Assembly, intergovernmental organizations and other entities having received a standing invitation to participate as observers in the work of the General Assembly may participate in the Committee sessions in that capacity.

6. The Committee may wish to invite other relevant intergovernmental organizations to submit an application to the Secretariat for accreditation to participate in the work of the Committee as observers, pursuant to the established practice, for a final decision by the Committee.

7. The Committee may also wish to decide that representatives of non-governmental organizations that are in consultative status with the Economic and Social Council may register with the secretariat in order to participate as observers in the sessions of the Committee.

8. The Committee may wish to consider inviting civil society organizations and other relevant stakeholders, including academic institutions and the private sector, to submit to the Secretariat requests to participate as observers in the sessions of the Committee. The Secretariat would bring the list of new applications to Member States no less than 2-weeks prior to each session of the Committee on a non-objection basis. The Committee, at the beginning of each of its sessions, shall consider and take decisions on new applications including any in relation to which a Member State has raised an objection. The arrangements outlined above shall in no way create a precedent for other Ad Hoc Committees of the General Assembly.

9. The participation of observers could consist of the following:

- (a) Attending any open formal sessions of the Ad Hoc Committee;
- (b) Making oral statements, at the end of discussions by Member States, time permitting, on each substantive agenda item. Given the limited time available at the meetings, stakeholders may consider selecting from among themselves spokespersons, in a balanced and transparent way, taking into account the equitable geographical representation, gender balance and diversity of the participants;
- (c) Submitting written materials. Such submissions should be limited to 2,000 words. The submissions will be posted, in their original language, on the website of the Ad Hoc Committee.

10. In the intersessional periods, the Chair of the Ad Hoc Committee may wish to consider organizing informal inter-sessional consultations with stakeholders regarding their input to the Committee's work, in a virtual format. A summary of these consultations could be published in English, as one of the official languages of the United Nations, on the website of the Committee. The dates and formats of such intersessional consultations would be decided in consultation with the Secretariat and based on the availability of services.

11. In organizing such inter-sessional consultations, the Chair may wish to consider ways of utilizing existing multi-stakeholder platforms, including the 2024 Economic and Social Council Special Meeting on International Cooperation in Tax Matters, to be held in New York on 18 March 2024, back-to-back with the Twenty-eighth Session of the United Nations Committee of Experts on International Cooperation in Tax Matters, to be held on 19-22 March 2024.

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