

Annex II

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](#), 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 with a mandate to develop draft terms of reference for a United Nations framework convention on international tax cooperation. Pursuant 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 Secretariat with a view to facilitating discussions at the organizational session on the modalities of multi-stakeholder engagement in the work of the Ad Hoc Committee.

3. Among other elements outlined in the resolution, the Ad Hoc 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 set out in the present note were developed taking into consideration the nature of the subject matter before the Committee, which could be expected to generate requests received from civil society organizations that are actively working on international tax cooperation-related issues, as well as from other international organizations, academia and the private sector, to submit input, participate in Committee sessions or both.

II. 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 Assembly may participate in Committee sessions in that capacity.

6. The Ad Hoc 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 Ad Hoc Committee may also wish to decide that representatives of non-governmental organizations 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 Ad Hoc 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 the attention of Member States, on a non-objection basis, no less than two weeks prior to each session of the Committee. At the beginning of each of its sessions, the Committee will 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 spokespersons from among themselves, in a balanced and transparent way, taking into account equitable geographical representation, gender balance and diversity of participants;

(c) Submitting written materials. Such submissions should be limited to 2,000 words each. 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, in a virtual format, informal intersessional consultations with stakeholders regarding their input to the Committee's work. A summary of those 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 intersessional consultations, the Chair may wish to consider ways of utilizing existing multi-stakeholder forums, including the 2024 special meeting of the Economic and Social Council on international cooperation in tax matters and the twenty-eighth session of the Committee of Experts on International Cooperation in Tax Matters, to be held back-to-back in New York, on 18 March and from 19 to 22 March, respectively.