

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](#), 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 with a mandate to develop draft terms of reference for a United Nations framework convention on international tax cooperation. The Ad Hoc Committee is thus a subsidiary body of the Assembly, and the rules of procedure of the Assembly apply ([A/520/Rev.20](#)). Given the importance of international tax cooperation, every reasonable effort should be made, within the available time frame for negotiations, to seek consensus on substantive matters in the ad hoc committee.

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

3. Experience relating to the organization of negotiation processes of recent multilateral conventions under the auspices of the United Nations is also taken into account in the note.

II. Outline for the work of the Ad Hoc Committee

4. In accordance with resolution 78/230, the mandate of the Ad Hoc Committee is 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 developing 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;

(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 evolve;

(d) 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;

(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 the beginning of April and the end of August 2024, to develop 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, by webcast on UN Web TV.

7. To ensure inclusive participation in the work of the Ad Hoc Committee, Member States and other relevant stakeholder in a position to do so are encouraged to provide financial support for developing countries to enable in-person attendance.

8. Considerable importance should be placed on ensuring the transparency of the Committee's work.

III. Modalities for the work of the Ad Hoc Committee

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

10. The 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.¹

<i>Session</i>	<i>Dates</i>	<i>Tasks</i>
Organizational session	20–22 February 2024 (3 meeting days)	Discuss and agree on the structure of work to deliver on the mandate of the Ad Hoc Committee, including: <ul style="list-style-type: none">• Outlines and modalities for the work of the Committee• Modalities for multi-stakeholder engagement• Road map for the work of the Committee

¹ The timetable was prepared on the basis of available time frames, taking into account the advice of the Department for General Assembly and Conference Management at United Nations Headquarters in New York regarding available meeting resources.

<i>Session</i>	<i>Dates</i>	<i>Tasks</i>
		<ul style="list-style-type: none"> • Provisional agenda of the first session of the Committee • Invitations to Member States and stakeholders (by the Chair) for written input
First session	26 April–8 May 2024 (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 considering simultaneously developing early protocols on specific priority issues while elaborating the framework convention
Second session	29 July–16 August 2024 (15 meeting days)	Discuss and agree on the draft terms of reference to be contained in the report of the Committee to be submitted to the General Assembly at its seventy-ninth session

11. In accordance with paragraph 5 of resolution 78/230, the Ad Hoc Committee will elect the officers of its Bureau, which is to be made up of not more than 20 members, consisting of a Chair, Vice-Chairs and a Rapporteur, on the basis of 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.

12. During the process of developing 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 established United Nations 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 informal intersessional multi-stakeholder consultations, to be held in a virtual format.

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