



General Assembly

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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

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3. Adoption of the agenda.
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Annotations

In its resolution [78/230](#) of 22 December 2023, the General Assembly decided that the organizational session of the Member State-led, open-ended ad hoc intergovernmental committee established to draft terms of reference for a United Nations framework convention on international tax cooperation should hold its organizational session as soon as possible, with a view to finalizing the work of the committee by August 2024. Accordingly, the organizational session of the Ad Hoc Committee will be convened at United Nations Headquarters in New York from 20 to 22 February 2024.

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



1. Opening of the organizational 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 bureau of the committee would be made up of not more than 20 members, consisting of a Chair, Vice-Chairs and a Rapporteur, elected on the basis of balanced geographical representation and taking into account gender balance, with each of the five regional groups equally represented.

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

3. Adoption of the agenda

The provisional agenda of the organizational session of the Ad Hoc Committee was 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; the rules of procedure of the Assembly thus apply ([A/520/Rev.20](#)).

In paragraph 4 of resolution [78/230](#), the General Assembly decided that the Ad Hoc Committee should 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 should 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 (see annex I); modalities for multi-stakeholder engagement in its work (see annex II); arrangements for reporting on its organizational and substantive sessions; and the provisional agenda of the first session of the Committee.

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 that could be 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 and as appropriate.

7. Other matters

8. Adoption of the report on the organizational session

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

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](#), 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](#)).
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 proposed 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. Proposed 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.

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

7. The present section contains proposed modalities for the work of the Ad Hoc Committee, including a proposed timetable for its sessions, 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.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 • 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

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>
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

9. 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.

10. 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.

11. 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 proposed 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.

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](#), 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 proposed 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. 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 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.
