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

New York, 20–22 February 2024

Report on the organizational session of the Ad Hoc Committee to Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation

Rapporteur: Ms. Claudia C. Vargas (Colombia)

I. Organization of the session

A. Opening and duration of the session

1. In its resolution [78/230](#), the General Assembly decided to establish an open-ended ad hoc intergovernmental committee for the purpose of drafting terms of reference for a United Nations framework convention on international tax cooperation.
2. The organizational session was convened at United Nations Headquarters in New York from 20 to 22 February 2024. During the organizational session, the Ad Hoc Committee held five meetings.
3. The organizational session was opened by the temporary Chair of the Ad Hoc Committee, the Under-Secretary-General for Economic and Social Affairs.
4. At its first meeting, on 20 February 2024, statements were made by the Chair of the Ad Hoc Committee, Ramy M. Youssef (Egypt), and the Under-Secretary-General for Economic and Social Affairs.

B. Attendance

5. The session was attended by representatives of States Members of the United Nations. Observers for intergovernmental organizations and other entities, and representatives of organizations of the United Nations system, also attended.



C. Election of officers

6. At its first meeting, on 20 February 2024, the Ad Hoc Committee elected, by acclamation, its Chair, 18 Vice-Chairs and Rapporteur. The Bureau of the Ad Hoc Committee was thus composed of the following members:

Chair:

Ramy M. Youssef (Egypt)

Vice-Chairs:

Leo Ryan Pinder (Bahamas)

Valentin Rybakov (Belarus)

Claudia Lucia Pimentel Martins da Silva (Brazil)

Qiaolang Li (China)

Helen Pahapill (Estonia)

Silke Bruns (Germany)

Daniel Nuer (Ghana)

Bhaskar Goswami (India)

Mario Visco (Italy)

Wanjiru Kiarie (Kenya)

Carlos Javier Castillo Perez (Mexico)

Younes Idrissi Kaitouni (Morocco)

Trude Sønvisen (Norway)

Joanna Wegrzyn (Poland)

Byungsik Jung (Republic of Korea)

Alexander Smirnov (Russian Federation)

Yah Fang Chiam (Singapore)

Maria José Garde (Spain)

Rapporteur:

Claudia C. Vargas (Colombia)

D. Adoption of the agenda

7. At its first meeting, on 20 February 2024, the Ad Hoc Committee adopted the provisional agenda as contained in document [A/AC.295/2024/1](#).

8. The agenda was as follows:

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.

E. Documentation

9. A list of documents before the Ad Hoc Committee at the session was made available on the web page of the Committee.¹

II. Outline and modalities for the work of the Ad Hoc Committee

10. Under item 4 of the agenda, Outline and modalities for the work of the Ad Hoc Committee, the Ad Hoc Committee considered the following documents: (a) “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”, as contained in annex I to the annotated provisional agenda (A/AC.295/2024/1); (b) “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”, as contained in annex II to the annotated provisional agenda; and (c) “Proposed provisional agenda for the first session of the Ad Hoc Committee to Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation”, as circulated to Member States through the Bureau-designate.

11. At its first meeting, on 20 February 2024, the Chair introduced the documents contained in annex I and annex II to the provisional agenda to the Ad Hoc Committee for discussion and noted that action on them would take place at the closing meeting of the organizational session. The Chair invited any delegation wishing to make a statement in connection with those documents to do so; no statements were made.

12. At its third meeting, on 21 February, the Chair opened the floor for discussion on the documents. Statements were made by the representatives of Spain, the Plurinational State of Bolivia, Israel, Colombia, Ghana, the United Kingdom of Great Britain and Northern Ireland, Brazil, Nigeria, Canada, Cuba, the Russian Federation, Kenya, France, Ethiopia, Japan, Italy, Belarus, the Republic of Korea, Switzerland, Argentina, Mexico, Chile, Singapore and Jamaica.

13. At its fifth meeting, on 22 February 2024, the Ad Hoc Committee resumed its consideration of the “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”. At the same meeting, the Chair orally revised paragraph 1 of that document to insert the following sentence at the end of the paragraph: “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.”

14. At the same meeting, the representatives of the United Kingdom, the United States of America, Colombia, the Bahamas, Australia, the Plurinational State of Bolivia and the Republic of Korea made statements on the document as orally revised.

15. Also at the same meeting, the Chair of the Ad Hoc Committee made a further oral revision to the document to include a new paragraph 7: “To ensure inclusive participation in the work of the Ad Hoc Committee, Member States and other relevant stakeholders in a position to do so are encouraged to provide financial support for developing countries to enable in-person attendance.” The Chair also added a new paragraph 8: “Considerable importance should be placed on ensuring the transparency of the Committee’s work.”

¹ See <https://financing.desa.un.org/un-tax-convention>.

16. Also at the fifth meeting, the Ad Hoc Committee then adopted the document as orally revised (see annex I to the present report).

17. After the adoption of the “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”, the representatives of Canada, the United States, Argentina, Nigeria (on behalf of the Group of African States), Mexico, the Plurinational State of Bolivia, Japan, the United Kingdom, Jamaica, Australia, Colombia, France, Pakistan and Peru made statements.

18. At its fifth meeting, on 22 February 2024, the Committee adopted the “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”, as contained in annex II to the annotated provisional agenda (see annex II to the present report).

19. At its first meeting, on 20 February 2024, the Chair introduced and invited comments on the proposed provisional agenda for the first session of the Ad Hoc Committee. In this regard, no statements were made by Member States during the first meeting. During its fourth meeting, on 21 February 2024, the Ad Hoc Committee resumed discussion of the proposed provisional agenda for its first session. Comments were made by the representatives of the United Kingdom and Australia. Following an oral revision by the Chair of the Ad Hoc Committee, the Committee adopted the provisional agenda for its first session as orally revised (see annex III to the present report).

III. Substantive preparations

20. During its third meeting, on 21 February 2024, under agenda item 5, the Ad Hoc Committee considered the substantive preparation of its work to deliver on its mandate.

21. The Chair made a statement.

22. Statements were made by the representatives of the Russian Federation, Jamaica, Colombia, the United Kingdom and the Bahamas.

23. The representative of the Department for Economic and Social Affairs made a presentation on the procedural elements of a framework convention.²

24. After the presentation, the representatives of the Islamic Republic of Iran, Jamaica, the United Kingdom, Norway, Argentina and Switzerland made statements.

IV. General statements

25. At the first and second meetings of the Ad Hoc Committee, on 20 February 2024, general statements were made under agenda item 6.

26. At the first meeting, the representatives of the European Union, Israel, the Republic of Korea, Argentina, India, Ghana, Botswana (on behalf of the Group of African States), Canada (also on behalf of Australia and New Zealand), Spain, the Russian Federation, Nigeria, Norway, Colombia, Pakistan, Côte d’Ivoire, Germany, Morocco, France, Kenya, Singapore, Switzerland, Liechtenstein, the Bahamas, Japan,

² See <https://financing.desa.un.org/sites/default/files/2024-02/Presentation%20structural%20elements%2019february.pdf>.

Brazil, the United Kingdom, the Plurinational State of Bolivia, Italy, the United States, Chile, Mexico and Belgium made statements.

27. During the second meeting, the representatives of Senegal, Algeria and Türkiye made statements.

V. Other matters

28. During its fifth meeting, on 22 February 2024, the Ad Hoc Committee considered agenda item 7. No statements were made under this item.

VI. Adoption of the report

29. At its fifth meeting, on 22 February, the Rapporteur introduced the draft report of the Ad Hoc Committee on its organizational session, as contained in document [A/AC.295/2024/L.1](#).

30. At the same meeting, the representative of Australia made a statement.

31. Also at the same meeting, the Ad Hoc Committee adopted the draft report on its organizational session and authorized the Rapporteur to finalize the report, with the support of the Secretariat.

Annex I

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 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. 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 stakeholders 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 • 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

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.

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.

Annex III

Provisional agenda for the first session of the Ad Hoc Committee to Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation

1. Adoption of the agenda and other organizational matters.
 2. Structural elements of a framework convention: substantive scoping:
 - (a) Procedural elements;
 - (b) Substantive elements.
 3. Consideration of simultaneously developing early protocols.
 4. General statements.
 5. Other matters.
 6. Adoption of the report of the first session.
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