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

**First session, 26 April – 8 May 2024**

**Organization of Work (26 April 2024)**

<table>
<thead>
<tr>
<th>Time</th>
<th>Date</th>
<th>Event</th>
</tr>
</thead>
</table>
| 10 a.m. ~ 1 p.m. | Friday, 26 April – Day 1 (Formal Meeting) | Opening of the First Session
- Adoption of the agenda and other organizational matters
  - Adoption of the agenda and organization of work; accreditation of observers
- General statements
  - 3 minutes each for individual statements and 4 minutes each for group statements |

<table>
<thead>
<tr>
<th>Time</th>
<th>Date</th>
<th>Event</th>
</tr>
</thead>
</table>
| 3 p.m. ~ 6 p.m. | Monday, 29 April – Day 2 (Formal/Informal Meeting) | During discussions under agenda items 2 and 3, interventions would be most useful if they address these focus questions:
- Why is this a matter that should be addressed now through the framework-protocol approach?
- How could agreement to address this matter be practically operationalized in a framework convention and its protocols? |

<table>
<thead>
<tr>
<th>Time</th>
<th>Date</th>
<th>Event</th>
</tr>
</thead>
</table>
| 10 a.m. ~ 1 p.m. | Tuesday, 30 April – Day 3 (Informal Meeting) | 2. Structural elements of a framework convention: substantive scoping
- First reading and discussion of ToRs Skeleton |

<table>
<thead>
<tr>
<th>Time</th>
<th>Date</th>
<th>Event</th>
</tr>
</thead>
</table>
| 3 p.m. ~ 6 p.m. | Wednesday, 1 May – Day 4 (Informal Meeting) | 2. cont.’ (b) substantive elements
- Discussion of some possible topics for high-level commitments, including:
  - Domestic resource mobilization and capacity building
  - Effective taxation of high-net worth individuals, including wealth taxation;
  - Ensuring that tax measures contribute to addressing environmental challenges. |

<table>
<thead>
<tr>
<th>Time</th>
<th>Date</th>
<th>Event</th>
</tr>
</thead>
</table>
| 10 a.m. ~ 1 p.m. | Thursday, 2 May – Day 5 (Informal Meeting) | 2. cont.’ (b) substantive elements
- Discussion of some possible topics for high-level commitments, including:
  - Equitable taxation of the income of multinational enterprises;
  - Taxation of cross-border transactions |

<table>
<thead>
<tr>
<th>Time</th>
<th>Date</th>
<th>Event</th>
</tr>
</thead>
</table>
| 3 p.m. ~ 6 p.m. | Friday, 3 May – Day 6 (Informal Meeting) | 3. Consideration of simultaneously developing early protocols
- Discussion of approaches to develop protocols including timeframes for framework convention and protocols |

1 Consideration of agenda item 2(b) will begin in the formal meeting with statements on the main item from those in the meeting room, after which the formal meeting will be adjourned and the discussion continued in informal mode.

2 Consideration of agenda item 3 will begin in the formal meeting with statements on the main team from those in the meeting room, after which the formal meeting will be adjourned and the discussion continued in informal mode.

3 During the dialogues, 3 minutes each for individual statements and 4 minutes each for group statements.
### Provisional Agenda / List of Agenda Items:

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 on the first session.

---

4 Consideration of agenda item 2(a) will begin in the formal meeting with all statements from those in the meeting room, after which the formal meeting will be adjourned and the discussion continued in informal mode.

5 The closing of the session could take place earlier depending on the progress of the work of the Committee.