

**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)**

(ref: [A/AC.295/2024/3](#) dated 4 March 2024)

Time	Date				
	<b>Friday, 26 April – Day 1 (Formal Meeting)</b>				
10 a.m. – 1 p.m.	<i>Opening of the First Session</i> <b>1. Adoption of the agenda and other organizational matters</b> - adoption of the agenda and organization of work; accreditation of observers <b>4. General statements</b> - 3 minutes each for individual statements and 4 minutes each for group statements				
3 p.m. – 6 p.m.	<b>4. cont.’</b> - 3 minutes each for individual statements and 4 minutes each for group statements				
Time	Date				
	<b>Monday, 29 April – Day 2 (Formal/Informal Meeting)<sup>1</sup></b>	<b>Tuesday, 30 April – Day 3 (Informal Meeting)</b>	<b>Wed., 1 May – Day 4 (Informal Meeting)</b>	<b>Thursday, 2 May – Day 5 (Formal/Informal Meeting)<sup>2</sup></b>	<b>Friday, 3 May – Day 6 (Informal Meeting)</b>
	During discussions under agenda items 2 and 3, interventions would be most useful if they address these focus questions: <ul style="list-style-type: none"> <li>- Why is this a matter that should be addressed now through the framework-protocol approach?</li> <li>- How could agreement to address this matter be practically operationalized in a framework convention and its protocols?</li> </ul>				
10 a.m. – 1 p.m.	<b>2. Structural elements of a framework convention: substantive scoping</b> <b>(b) Substantive elements</b> - First reading and discussion of ToRs Skeleton	<b>2. cont.’</b> <b>(b) substantive elements</b> - Discussion of some possible topics for high-level commitments, including: <ul style="list-style-type: none"> <li>- domestic resource mobilization and capacity building</li> <li>- effective taxation of high-net worth individuals, including wealth taxation;</li> <li>- ensuring that tax measures contribute to addressing environmental challenges.</li> </ul>	<b>2. cont.’</b> <b>(b) substantive elements</b> - Discussion of some possible topics for high-level commitments, including: <ul style="list-style-type: none"> <li>- equitable taxation of the income of multinational enterprises;</li> <li>- taxation of cross-border transactions</li> </ul>	<b>3. Consideration of simultaneously developing early protocols</b> - Discussion of approaches to develop protocols including timeframes for framework convention and protocols	<b>3. cont.’</b> - Discussion of possible topics for early protocols, including: e.g.: <ul style="list-style-type: none"> <li>- measures against tax - related illicit financial flows</li> </ul>
3 p.m. – 6 p.m.	<b>2. cont.’</b> <b>(b) substantive elements</b> - Discussion of: <ul style="list-style-type: none"> <li>- Preamble</li> <li>- Objectives</li> </ul>	<b>2. cont.’</b> - Dialogue with international organizations <sup>3</sup> - Discussion of additional topics for high-level commitments	<b>2. cont.’</b> - Dialogue with civil society organizations, academic institutions, and the private sector	<b>3. cont.’</b> - Discussion of approaches to develop protocols including timeframes for	<b>3. cont.’</b> - Discussion of possible topics for early protocols, including: e.g.:

<sup>1</sup> 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.

<sup>2</sup> Consideration of agenda item 3 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.

<sup>3</sup> During the dialogues, 3 minutes each for individual statements and 4 minutes each for group statements.

**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**

(ref: [A/AC.295/2024/3](#) dated 4 March 2024)

	- Principles		- Discussion of additional topics for high-level commitments	framework convention and protocols.	- the taxation of income derived from the provision of cross-border services in an increasingly digitalized and globalized economy.
<b>Time</b>	<b>Date</b>				
	<b>Monday, 6 May – Day 7 (Formal/Informal Meeting)<sup>4</sup></b>	<b>Tuesday, 7 May – Day 8 (Informal Meeting)</b>	<b>Wed., 8 May – Day 9 (Formal Meeting)</b>		
<b>10 a.m. – 1 p.m.</b>	<b>2. cont.’ (a) procedural elements</b> - Second discussion of timeframe, reporting and resources with respect to negotiating committee - Discussion of references in the draft ToRs to structure of the Framework Convention	<b>2. cont.’ (b) Substantive elements</b> - Discussion of ToRs Skeleton, including any second discussions of previously discussed issues	<b>1. cont.’</b> - Discussion of roadmap to Second Session - Adoption of provisional agenda for Second Session <b>5. Other matters</b> <b>6. Adoption of the report on the First Session</b>		
<b>3 p.m. – 6 p.m.</b>	<b>2. cont.’ (b) Substantive elements</b> - Second reading and discussion of ToRs Skeleton, including any second discussions of previously discussed issues	Dialogue on developing country priorities for capacity building to support their effective participation in the negotiation of the Framework Convention.	<b>[tbd]</b> <i>Closing of the First Session<sup>5</sup></i>		

A/AC.295/2024/3

**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.

<sup>4</sup> 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.

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