



# Ad Hoc Committee to Draft Terms of Reference for a UN Framework Convention on International Tax Cooperation

## Second Session

Day 4 - 1 August 2024

**3&4 cont': (vi) Sections of the draft ToR addressing timeline for negotiation of the Framework Convention and early protocols**

**Background presentation by the Secretariat**



**United  
Nations**

Department of Economic and Social  
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Development**

# Overview



## I. Timeline for negotiation of the Framework Convention and early protocols

- 1) General concepts
- 2) Approach contained in the revised draft TOR
- 3) Precedent for simultaneous developments of protocols
- 4) Timeline of General Assembly sessions



# Timeline for negotiation of the Framework Convention and early protocols

*(paras. 16 -17., revised draft ToR)*



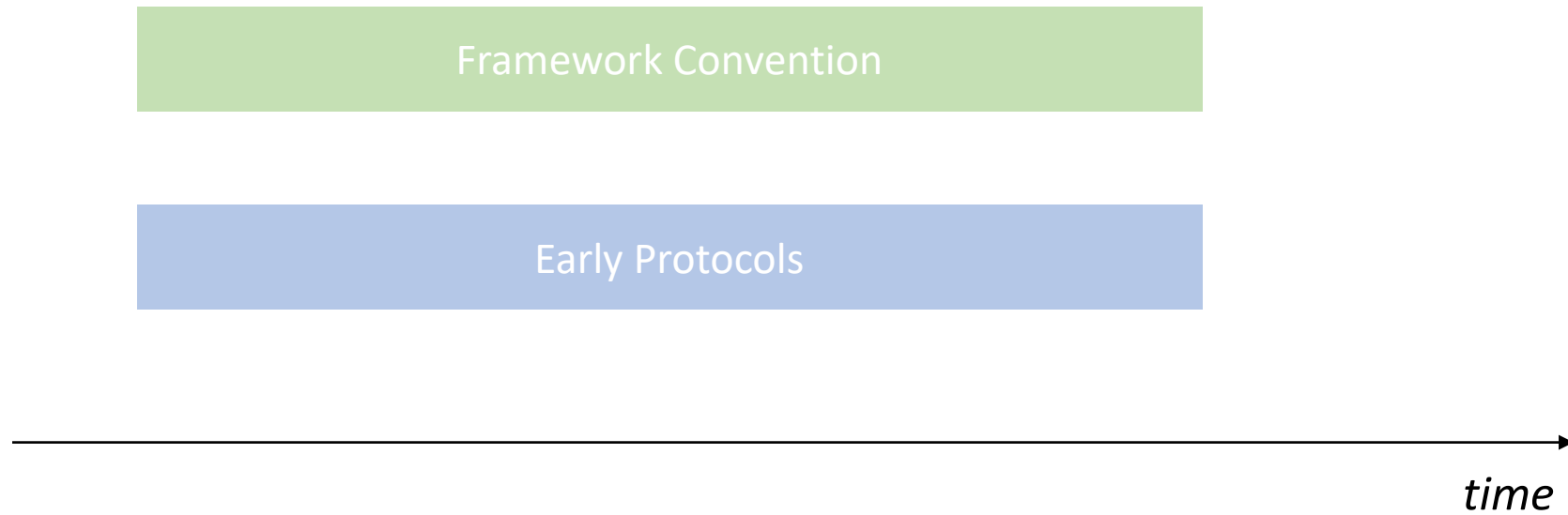
# General concepts

- Three different approaches to the negotiation of the framework convention and the early protocols:
  - Simultaneous approach
  - Staged approach
  - Sequenced approach

# General concepts



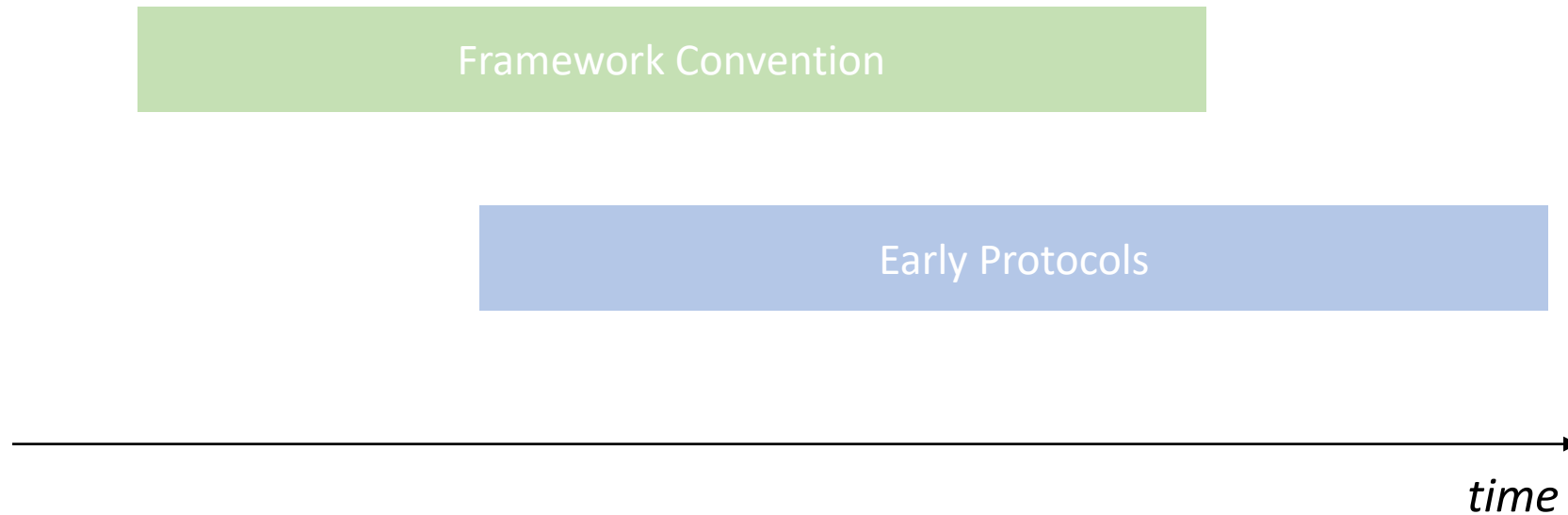
Simultaneous approach





# General concepts

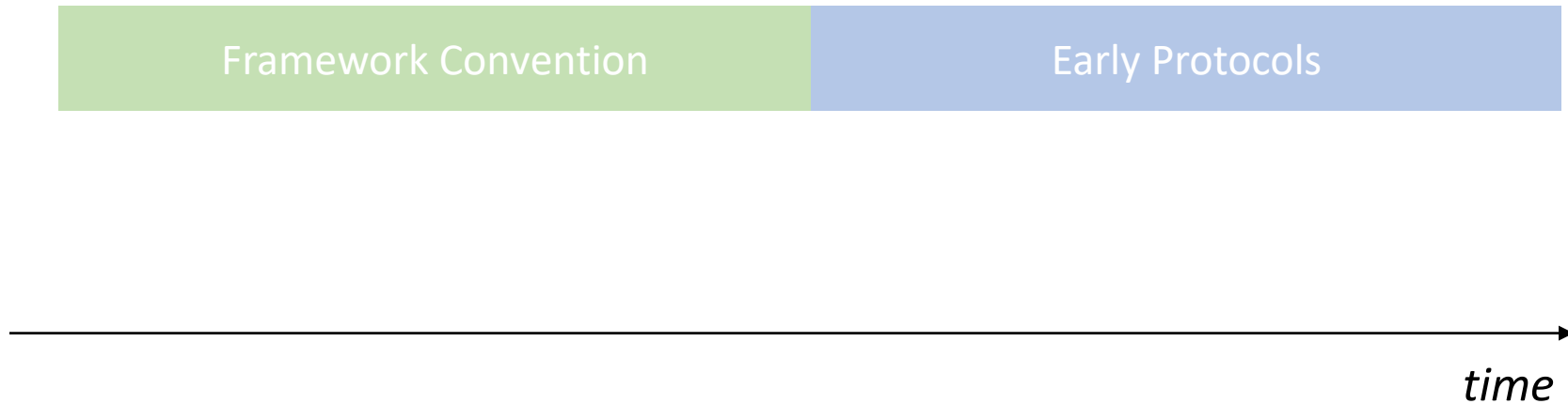
Staged approach





# General concepts

Sequenced approach





# Approach contained in the revised draft TOR

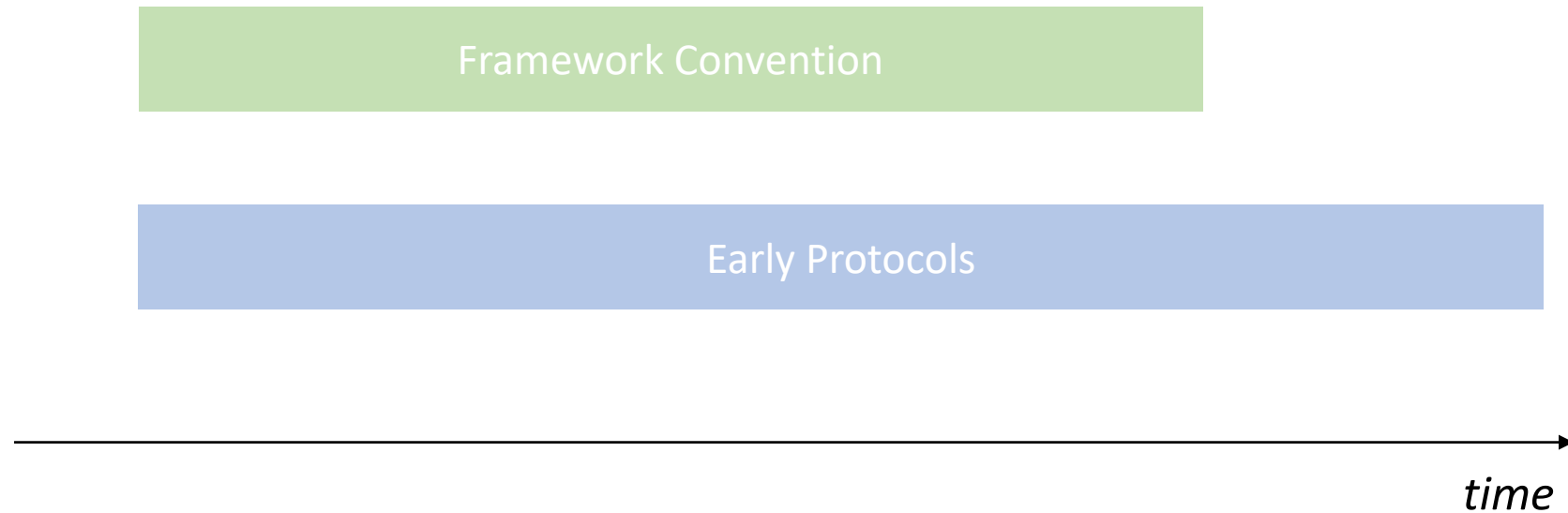
- Revised draft TOR contain a **hybrid approach** (between simultaneous and staged) to optimize coordination between the documents.
- Intergovernmental negotiating body would begin negotiating the early protocols **at the same time** as the framework convention.
- **Additional 6 months** to finish the work on the early protocols.





# Approach of the revised draft TOR

Hybrid approach (simplified)





# Precedent for simultaneous protocols

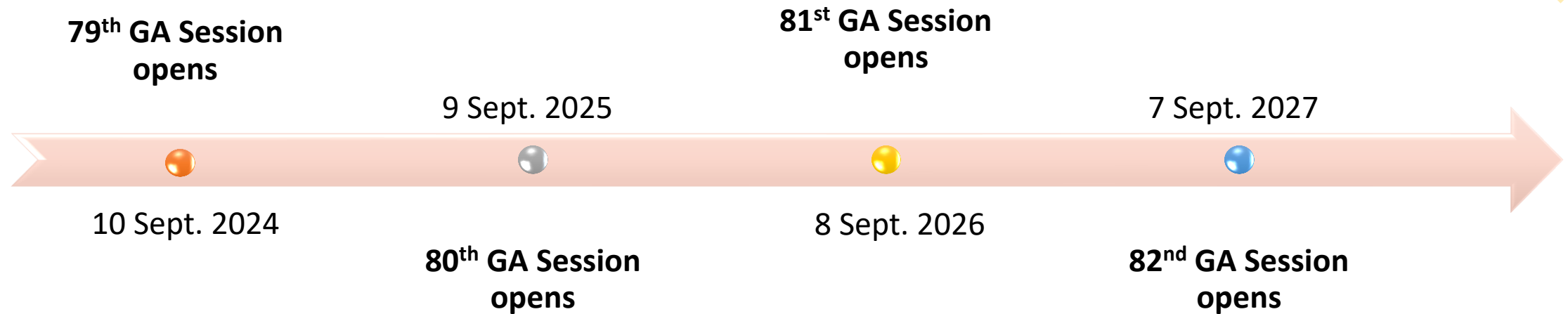
## Convention on Prohibitions or Restrictions on the Use of Certain Conventional Weapons Which May Be Deemed to Be Excessively Injurious or to Have Indiscriminate Effect (CCW)

Instrument	High-Contracting Parties	Date of adoption of the text	Date of GA Action	Date of entry into force
<b>CCW</b>	127	10 October 1980	12 December 1980	2 December 1983
<b>Protocol I</b>	120	10 October 1980	12 December 1980	2 December 1983
<b>Protocol II</b>	96	10 October 1980	12 December 1980	2 December 1983
<b>Protocol III</b>	116	10 October 1980	12 December 1980	2 December 1983
<b>Protocol IV</b>	110	13 October 1995	12 December 1995	30 July 1998
<b>Amend Protocol II</b>	106	3 May 1996	10 December 1996	3 December 1998
<b>Amendment Art.1</b>	87	21 December 2001	29 November 2001	18 May 2004
<b>Protocol V</b>	98	28 November 2003	3 December 2004	12 November 2006



# Timeline of General Assembly sessions

## Timeline of the next General Assembly sessions





**Thank you!**



**United Nations**

Department of Economic and Social Affairs



**Financing for Development**