

HEADQUARTERS | SIEGE | NEW YORK, NY 10017 TEL.: + 212 963 1234

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The Secretariat of the United Nations presents its compliments to the Permanent Missions of Member States to the United Nations and the Permanent Observers to the United Nations and has the honour to refer to General Assembly resolution 79/235 of 24 December 2024, entitled "Promotion of inclusive and effective international tax cooperation at the United Nations."

In the resolution, the General Assembly established a Member State-led, open-ended intergovernmental negotiating committee for the purpose of drafting the United Nations Framework Convention on International Tax Cooperation and two early protocols simultaneously in accordance with the terms of reference as contained in Annex I to the report on the second session of the Ad Hoc Committee (A/79/333). The resolution calls for the Committee to hold its organizational session at United Nations Headquarters in New York from 3 to 6 February 2025 to address and conclude organizational matters, including decision-making rules of the committee, and decide on the subject of the second early protocol, which shall be drawn from the list of specific priority areas set out in the terms of reference.

The Department of Economic and Social Affairs of the United Nations would like to encourage all Members States to participate in the organizational session of the Committee. The session will also be webcast live on UN Web TV.

The annotated provisional agenda for the session will be circulated to Member States and made available on the Committee's website (<u>https://financing.desa.un.org/inc</u>).

Should Missions have any questions relating to the organizational session, the Financing for Sustainable Development Office of the UN DESA (email: <u>inc-tax@un.org</u>) stands ready to assist.

The Secretariat of the United Nations avails itself of this opportunity to renew its compliments to the Permanent Missions of Member States to the United Nations and the Permanent Observers to the United Nations the assurances of its highest consideration.

16 January 2025