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**Intergovernmental Negotiating Committee on the United Nations
Framework Convention on International Tax Cooperation**
Organizational session
New York, 3–6 February 2025
Item 3
Organizational matters

Mexico and Norway: draft decision

Decision-making on matters of substance

The Intergovernmental Negotiating Committee on the United Nations Framework Convention on International Tax Cooperation, decides:

(a) that the Committee shall exhaust every effort in good faith to reach agreement on matters of substance by consensus;

(b) that when the Chair, upon the decision of the Bureau, informs the Committee that all efforts to reach consensus on matters of substance have been exhausted, decisions of the Committee on matters of substance shall be made by a two-thirds majority of Members present and voting;

(c) that decisions of the Committee on other matters shall be taken by a majority of the Members present and voting, and that if the question arises as to whether a matter is one of substance, the Chair of the Committee shall rule on the question. An appeal against this ruling shall be put to the vote immediately, and the Chair's ruling shall stand unless overruled by a majority of the Members present and voting.
