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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 4

Framework Convention, Protocol I on taxation of income derived from the provision of cross-border services in an increasingly digitalized and globalized economy and Protocol II

Draft decision submitted by the Chair

Subject of Protocol II

The Intergovernmental Negotiating Committee on the United Nations Framework Convention on International Tax Cooperation, recalling paragraph 5 of resolution 79/235, decides that “Prevention and resolution of tax disputes” shall be the subject of Protocol II, as drawn from the list of priority areas set out in paragraph 16 of its terms of reference (A/AC.298/2), on the understanding that subjects not selected from paragraph 16 of the terms of reference shall be considered along with the subjects listed in paragraph 17.
