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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

Algeria, Angola, Benin, Botswana, Burkina Faso, Burundi, Cabo Verde, Cameroon, Central African Republic, Chad, Comoros, Congo, Côte d'Ivoire, Democratic Republic of the Congo, Djibouti, Egypt, Equatorial Guinea, Eritrea, Eswatini, Ethiopia, Gabon, Gambia, Ghana, Guinea, Guinea-Bissau, Kenya, Lesotho, Liberia, Libya, Madagascar, Malawi, Mali, Mauritania, Mauritius, Morocco, Mozambique, Namibia, Niger, Nigeria, Rwanda, Sao Tome and Principe, Senegal, Seychelles, Sierra Leone, Somalia, South Africa, South Sudan, Sudan, Togo, Tunisia, Uganda, United Republic of Tanzania, Zambia and Zimbabwe: draft decision

Decision-making on matters of substance

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

(a) decides that the Committee shall make every effort to reach consensus on all matters of substance while taking into account the available timeframe for negotiations;

(b) decides that decisions on matters of substance relating to a protocol shall be taken by a three-fifths majority of Members present and voting;

(c) recalls rule 161 of the rules of procedure of the General Assembly.
