

6 February 2025

Original: English

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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**

**Draft decision submitted by the Chair**

**Decision-making on matters of substance**

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

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

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

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

(d) decides that if the question arises as to whether a matter is one of substance, it shall be decided by the Committee by a majority of members present and voting.

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