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**Intergovernmental Negotiating Committee on the United Nations
Framework Convention on International Tax Cooperation
Informal intersession**
New York, 28 March 2025

Roadmap and working methods

I. Introduction

The INC is charged with developing the UN Framework Convention on International Tax Cooperation in accordance with the Terms of Reference (ToR¹), as well as two early simultaneous protocols, one on the “taxation of income derived from the provision of cross-border services in an increasingly digitalized and globalized economy” and one on the “prevention and resolution of tax disputes.”² The text of the draft Framework Convention and the two early protocols will be submitted to the UN General Assembly for its consideration in the first quarter of its 82nd session in the second half of 2027.

The “framework protocol approach” and the ToR provide the basis for the INC’s work plan. The INC will meet for three sessions each year in 2025, 2026 and 2027; any formal decisions will be taken at those sessions of the INC Plenary. In resolution 79/235, the Assembly invited the Chair of the INC, in consultation with the Bureau, to consider convening informal consultations between sessions, as required, in the most efficient and effective manner. This document provides further information in this regard and was prepared by the Chair, in coordination with the INC Bureau.

The development of the three legal instruments (the framework convention and two early protocols) will be organized into three workstreams, one for each legal instrument. The substantive work of each workstream and the roadmap setting out approximate timelines will correspond to the nature of the instruments to be developed, the available meeting dates and venues for the three Committee sessions per year; and the ambitions for inclusive and effective international tax cooperation expressed by Member States in resolutions 77/244, 78/230 and 79/235 and the ToR adopted by the General Assembly. In mandating the INC, the General Assembly also encouraged international organizations, civil society and other relevant stakeholders to contribute to the work of the intergovernmental negotiating committee in accordance with established practices.

¹ See A/AC.298/2.

² See A/AC.298/CRP.5.

These considerations are reflected in the working methods of the INC Bureau and the workstreams (sections II and III, respectively), the initial INC roadmap (section IV), and the stakeholder engagement (section V).

II. The INC Bureau

The INC Bureau performs a general coordination and planning function. The INC Bureau will meet on a regular basis to discuss organizational matters and other coordination issues as they arise. The INC Bureau will also play a role in coordinating and overseeing the work performed intersessionally by the workstreams as further described below. In order to discharge their function as INC Bureau members effectively, those INC Bureau members who are not Co-Leads should each participate in two workstreams on a regular basis.

III. Workstreams

1. General approach and overview

The informal intersessional work will be divided into three workstreams, corresponding to each legal instrument to be developed. Two Co-Leads will guide the work under each workstream, which will consist of developing draft texts and proposals during informal consultations ahead of consideration of such proposals during formal meetings.

The two Co-Leads of each workstream will be responsible for developing a work plan for the workstream/legal instrument, including identifying the necessary work, the order in which work will be undertaken, important milestones and deadlines for achieving each milestone, in light of the nature, scope and mechanics of each legal instrument. (The matters to be addressed in the work plans will be set out in guidelines.) If deemed necessary, additional informal taskforces can be formed as part of the workstreams to focus on defined aspects, provisions, or components of the respective legal instrument.

The Co-Leads will be appointed by the Chair, based on expressions of interest from among any Member States, with priority given to any Vice-Chairs or the Rapporteur that express interest; for each workstream, one Co-Lead will be from a developing and one from a developed country (as self-identified by the respective Member State). Member States are encouraged to coordinate their expressions of interest with the relevant regional groups.

The Co-Leads together will guide the workstreams in accordance with the guidelines and relevant work plan and bear responsibility for achieving the work plan's milestones within the allotted time. The workstreams will report on their progress regularly to the INC Bureau. In addition, the Co-Leads should keep the Chair informed of any areas of contention that arise in their workstream that could require additional attention to ensure that the work is completed within the available time.

The workstreams will be open to participation by all Member States so that all Member States have the opportunity to contribute to developing the proposals that will be presented to the INC. However, to facilitate an effective and continuous workflow, Member States interested in contributing regularly to a relevant workstream are encouraged to nominate dedicated individuals with pertinent expertise. Ideally, in addition to the INC Bureau members participating on a regular basis, a meaningful and balanced number of Member States would be willing to commit individual experts permanently to workstreams in which they are particularly

interested as a matter of substance. The workstreams will at any point continue to be open to all Member States to participate on an ad hoc basis.

As the framework convention and protocols will, in some respects, need to be coherent in terms of concepts and terminology, the three pairs of Co-Leads will ensure the appropriate substantive coherence of the work and outcomes of the three workstreams by participating in other workstreams and/or relevant taskforces on a regular basis.

Throughout, the UN Secretariat will provide both substantive support through the Department of Economic and Social Affairs (DESA) and technical support through the Department for General Assembly and Conference Management (DGACM) for the workstreams. DESA will provide a dedicated team of experts for each of the three workstreams / instruments.

This overall arrangement of the workstreams should allow for a targeted and effective, yet flexible and inclusive, process of developing the three different instruments within the timeframe available.

2. Workstream I: Framework Convention

Workstream I will be responsible for developing proposals in respect of the framework convention. The work of this workstream will be informed by the nature of the “framework protocol approach” and specifically the ToR outlining the structure and future content of the framework convention. As such, there is a clear starting point for the substantive work on the instrument.

3. Workstream II: Protocol 1 – Taxation of services

Workstream II will be responsible for developing proposals in respect of the protocol on the taxation of income derived from the provision of cross-border services in an increasingly digitalized and globalized economy. Substantive work on this workstream will require an initial scoping exercise to develop proposal(s) on the coverage of the protocol.

4. Workstream III: Protocol 2 - Dispute prevention and resolution

Workstream III will be responsible for developing proposals in respect of the protocol on prevention and resolution of tax disputes. Substantive work on this workstream will require an initial scoping exercise to develop proposal(s) on the coverage of the protocol.

IV. Initial INC roadmap

1. General approach to organizing the sequence of work

The following initial INC roadmap lays out the overall workplan for the INC in delivering on its mandate. Guidelines for the workstreams will be issued, and updated as necessary, by the Chair in coordination with the INC Bureau. As noted above, the Co-Leads will develop detailed work plans in accordance with those guidelines.

As a first step, the organization of the workstreams should have taken place during March 2025 so that substantive work can begin in April 2025. Due to the different starting points, the workstreams’ first milestones will differ in the initial phase of the process. Furthermore, those elements of the framework convention that are the basis in designing the overall treaty regime and those that can have a bearing on the development of the two early protocols should be addressed first. Also, progress on the approaches to some key features and provisions may provide a path to agreement on the more functional, ancillary provisions of the three instruments, indicating a natural sequence of the tasks and milestones.

2. Initial roadmap

Based on the general approach, the Chair and the Bureau have developed the following initial roadmap (which may be adjusted as necessary):

Dates	Responsible entity	Actions	Documents	
2025				
March	INC Bureau	<ul style="list-style-type: none"> - Presenting the first draft of roadmap to the INC Bureau Expressions of interests for Vice-Chairs for nomination as Co-Leads - INC Bureau meetings as needed - Operational set-up of organization of work - Informal agreement on INC roadmap and - Informal agreement on workstream guidelines 	<ul style="list-style-type: none"> - Draft roadmap - Invitation for nominations of the Co-Leads - Final INC roadmap and working methods (current document) - Draft guidelines for workstreams 	
	April	INC Bureau	- INC Bureau meetings as needed	- As needed
		INC Plenary	- Virtual meeting	- Update final INC roadmap, as needed
		Workstream I	<ul style="list-style-type: none"> - Informal agreement on workplan for Workstream I - Substantive discussions to commence on initial topics as set out in work plan 	- Draft workplan for Workstream I (within INC roadmap and workstream guidelines)
		Workstream II	- Informal agreement on workplan of WS II	- Draft workplan for Workstream II (within INC roadmap and workstream guidelines)
Workstream III	- Informal agreement on workplan of WS III	- Draft workplan for Workstream III (within INC roadmap and workstream guidelines)		
May-June	INC Bureau	<ul style="list-style-type: none"> - INC Bureau meetings as needed - [In-person meeting - TBD] 	- As needed	
	Workstream I	- Preparation of zero draft proposals to be submitted to INC	- Zero draft outline of initial topics as set out in work plan	

Dates	Responsible entity	Actions	Documents
		Bureau for submission to INC Plenary	
	Workstream II	- Substantive discussions on scope and approach to protocols	- Outreach to MS for early inputs - TBD in accordance with work plan
	Workstream III	- Substantive discussions on scope and approach to protocols	- Outreach to MS for early inputs - TBD in accordance with work plan
July	INC Plenary	- Multi-stakeholder consultations	- Zero draft outline of initial WSI topics as set out in work plan
	INC Bureau	- INC Bureau meetings as needed	- As needed
	Workstream I	- Revision of zero draft in light of inputs	- Revision of zero draft
	Workstream II	- Preparation of zero draft outline of scope and approach to protocol 1	- Zero draft outline of scope and approach to protocol 1
	Workstream III	- Preparation of zero draft outline of scope and approach to protocol 2	- Zero draft outline of scope and approach to protocol 2
4 to 15 August 1st and 2nd Session (New York)	INC Plenary	- Review, discuss and provide direction to workstreams on their proposals	- As needed
September	INC Bureau	- INC Bureau meetings as needed	- As needed
	Workstream I	- Substantive discussions in accordance with work plan.	- Updated drafts reflecting session outcomes - Zero drafts of proposals on additional topics in accordance with work plan
	Workstream II	- Discussion of potential options for measures under protocol 1	- Draft options paper on protocol 1
	Workstream III	- Discussion of potential options for measures under protocol 2	- Draft options paper on protocol 2
October	INC Bureau	- INC Bureau meetings as needed	- As needed

Dates	Responsible entity	Actions	Documents
	INC Plenary	- Multi-stakeholder consultations	- Updated drafts reflecting session outcomes - Zero drafts of proposals on additional topics in accordance with work plan - Draft options paper on protocol 1 - Draft options paper on protocol 2
	Workstream I	- Revision of documents in light of inputs	- Revised documents
	Workstream II	- Revision of documents in light of inputs	- Revised documents
	Workstream III	- Revision of documents in light of inputs	- Revised documents
10 to 21 November 3rd Session (Nairobi)	INC Plenary	- Review and discuss proposals, and provide further direction to workstreams - Scope of protocols 1 and 2	- As needed
December	INC Bureau	- INC Bureau meetings as needed	- As needed
	Workstreams I-III	- Revise proposals in response to session	- Updated drafts reflecting session outcomes
2026			
Intersessional period	INC Bureau	- INC Bureau meetings as needed	- As needed
	Workstream I	- Substantive discussions of additional topics	- Draft proposals for final negotiation of first set of topics
	Workstream II	- Technical drafting of protocol 1	- Initial technical drafts reflecting discussion
	Workstream III	- Technical drafting of protocol 2	- Initial technical drafts reflecting discussion
2 to 3 and 6 to 13 February 1st Session, with informal meetings 4 and 5 (TBC) (New York)	INC Plenary	- Review, discuss and provide direction to workstreams on their proposals - Protocols 1 and 2	- As needed

Dates	Responsible entity	Actions	Documents
Intersessional period	INC Bureau	- INC Bureau meetings as needed	- As needed
	Workstream I	- Substantive discussions of remaining topics in accordance with work plan	- Revised drafts reflecting discussion
	Workstream II	- Technical drafting of protocol 1	- Revised draft reflecting discussion
	Workstream III	- Technical drafting of protocol 2	- Revised draft reflecting discussion
Four weeks before Session	INC Plenary	- Multi-stakeholder consultations	- As needed
3 to 14 August 2nd Session (New York)	INC Plenary	- Review, discuss and provide direction to workstreams on their proposals	- As needed
Intersessional period	INC Bureau	- INC Bureau meetings as needed	- As needed
	Workstream I	- Substantive discussions of all outstanding topics in accordance with work plan	- Revised drafts reflecting discussion
	Workstream II	- Technical drafting of protocol 1	- Revised zero draft reflecting discussion
	Workstream III	- Technical drafting of protocol 2	- Revised zero draft reflecting discussion
Four weeks before Session	INC Plenary	- Multi-stakeholder consultations	- As needed
30 November to 11 December 3rd Session (Nairobi)	INC Plenary	- Review, discuss and provide direction to workstreams on their proposals	- As needed
Intersessional period	INC Bureau	- INC Bureau meetings as needed	- As needed
	Workstream I	- Substantive discussions of all outstanding topics in accordance with work plan	- Revised drafts reflecting discussion
	Workstream II	- Technical drafting of protocol 1	- Revised draft reflecting discussion
	Workstream III	- Technical drafting of protocol 2	- Revised draft reflecting discussion

2027

Dates	Responsible entity	Actions	Documents
Intersessional period	INC Bureau	- INC Bureau meetings as needed	- As needed
	Workstreams I-III	- Resolve outstanding issues	- Updated drafts reflecting session outcomes
18 to 29 January (TBC) 1st Session (New York)	INC Plenary	- Review, discuss and provide direction to workstreams	- As needed
Intersessional period	INC Bureau	- INC Bureau meetings as needed	- As needed
	Workstreams I-III	- Resolve outstanding issues	- Updated drafts reflecting session outcomes
26 April to 7 May (TBC) 2nd Session (New York)	INC Plenary	- Review, discuss and provide direction to workstreams	- As needed
Intersessional period	INC Bureau	- INC Bureau meetings as needed	- As needed
	Workstreams I-III	- Resolve outstanding issues	- Updated drafts reflecting session outcomes
19 to 30 July (TBC) 3rd Session (New York)	INC Plenary	- Resolve outstanding issues and agreement	- Final texts

V. Stakeholder engagement

In resolution 79/235, the General Assembly encouraged international organizations, civil society and other relevant stakeholders (together the “Stakeholders”) to contribute to the work of the intergovernmental negotiating committee in accordance with established practices. Through Committee decision 3 taken at the organizational session, the INC Tax has established modalities for the participation of Stakeholders in its formal sessions.³

In addition, a first public briefing / round of consultations with Stakeholders will be organized before the first substantive session. In accordance with resolution 79/235, contributions by Stakeholders will be made in accordance with established practices.

³ See A/AC.298/CRP.2 and the amendment A/AC.298/CRP.6.