

Draft Programme of Work (as per document [A/AC.298/1](#))
First and Second Sessions
4 to 15 August 2025

First Session

Monday, 4 August 2025	Item 3 – Organizational matters Item 4 – Framework Convention <i>General statements</i>
Tuesday, 5 August 2025	Item 4 – Framework Convention <i>Presentation by the Co-Leads on approach</i> <i>Commitments - Prevention and resolution of tax disputes</i> <i>Commitments - Sustainable development</i>
Wednesday, 6 August 2025	Item 4 – Framework Convention <i>Commitments - Fair allocation of taxing rights, including equitable taxation of multinational enterprises</i>
Thursday, 7 August 2025	No Plenary <i>Workstream meetings or informal informals</i>
Friday, 8 August 2025	Item 4 – Framework Convention <i>Commitments (cont'd)</i> [Item 3 – Organizational matters]

Second Session

Monday, 11 August 2025	Item 3 – Organizational matters Item 4 – Protocol 1 – Taxation of income derived from the provision of cross-border services in an increasingly digitalized and globalized economy and Protocol 2 - Prevention and resolution of tax disputes <i>General statements</i> Item 4 – Protocol 1 – Taxation of income derived from the provision of cross-border services in an increasingly digitalized and globalized economy <i>Presentation by the Co-Leads</i>
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Tuesday, 12 August 2025	Item 4 – Protocol 1 – Taxation of income derived from the provision of cross-border services in an increasingly digitalized and globalized economy <i>Discussion of draft issues note</i>
Wednesday, 13 August 2025	Item 4 – Protocol 1 – Taxation of income derived from the provision of cross-border services in an increasingly digitalized and globalized economy <i>Discussion of draft issues note</i>
Thursday, 14 August 2025	Item 4 – Protocol 2 – Prevention and resolution of tax disputes <i>Presentation by Co-Leads</i> <i>Discussion of draft issues note</i>
Friday, 15 August 2025	Item 4 – Protocol 2 – Prevention and resolution of tax disputes <i>Discussion of draft issues note</i> Item 5 – Other matters [Item 6 – Adoption of the report]