

## **Provisional Organization of Work**

### Introductory notes:

- The proposed provisional organization of work is based on the Committee's decisions taken ([A/AC.298/3](#)) and on the provisional agenda ([A/AC.298/1](#)) adopted by the Committee at its Organizational Session.
- Timing is indicative; the next subject for discussion may follow immediately after conclusion of the preceding subject in the same Session.
- The Sessions will be made available by webcast on UN Web TV (live and archived video) (with the exception of any closed meetings, see below).
- Interpretation into the six UN languages will be available for formal meetings and relevant informal meetings in the conference room and on UN Web TV.
- For general statements on Day 1 of each of the sessions, accredited observers may make statements after Member States, time permitting.
- Accredited observers and UN entities can intervene in each of the subjects for discussion after Member States, time permitting.
- Any closed informal meetings would be announced by the Bureau in advance and in consultation with the membership. Such meetings would not be webcast on UN Web TV.

**Intergovernmental Negotiating Committee on the  
United Nations Framework Convention on International Tax Cooperation  
First and Second Sessions, 4 August – 15 August 2025**

A/AC.298/CRP.14  
(ref: [A/AC.298/1](#) dated 16 January 2025)

First Session 4 August to 8 August 2025					
Time	Date				
	Monday, 4 August – Day 1 (Formal Meetings)	Tuesday, 5 August – Day 2 (Informal Meetings)	Wednesday, 6 August – Day 3 (Informal Meetings)	Thursday, 7 August No Plenary	Friday, 8 August – Day 4 (Morning: Informal Meeting Afternoon: Formal Meeting)
<b>10 a.m. – 1 p.m.</b>	<p><i>Opening of the 1st Session</i></p> <p><b>1. Election of officers &amp; 3. Organizational matters</b></p> <ul style="list-style-type: none"> <li>- Adoption of the organization of work</li> <li>- By-election of officers</li> <li>- Accreditation of observers</li> </ul> <p><b>4. Framework Convention</b></p> <ul style="list-style-type: none"> <li>- General Statements</li> </ul> <p>[ - 3 minutes each for individual statements and 4 minutes each for group of States statements]</p>	<ul style="list-style-type: none"> <li>- Presentation by the Co-Leads</li> <li>- Discussion on Commitments under the Framework Convention: Prevention and resolution of tax disputes - Sustainable development</li> </ul> <p>[Based on the <a href="#">Draft Issues Note</a>]</p>	<ul style="list-style-type: none"> <li>- Discussion on Commitments under the Framework Convention: Fair allocation of taxing rights, including equitable taxation of multinational enterprises</li> </ul> <p>[Based on the Draft Issues Note (cont'd)]</p>	<p><b>Workstream meetings or informal informals</b></p>	<ul style="list-style-type: none"> <li>- Discussion on Commitments (cont'd)</li> </ul> <p>[Based on the Draft Issues Note (cont'd)]</p>
<b>3 p.m. – 6 p.m.</b>	<p><b>4. Framework Convention</b></p> <ul style="list-style-type: none"> <li>- General Statements (cont'd)</li> </ul>	<ul style="list-style-type: none"> <li>- Discussion on Commitments (cont'd)</li> </ul> <p>[Based on the Draft Issues Note (cont'd)]</p>	<ul style="list-style-type: none"> <li>- Discussion on Commitments (cont'd)</li> </ul> <p>[Based on the Draft Issues Note (cont'd)]</p>	<p><b>Workstream meetings or informal informals (cont'd)</b></p>	<p><b>5. Other matters</b></p> <p><b>Closing of the 1<sup>st</sup> session</b></p>

**Intergovernmental Negotiating Committee on the  
United Nations Framework Convention on International Tax Cooperation  
First and Second Sessions, 4 August – 15 August 2025**

A/AC.298/CRP.14  
(ref: [A/AC.298/1](#) dated 16 January 2025)

Second Session 11 August to 15 August 2025					
Time	Date				
	Monday, 11 August – Day 1 (Morning: Formal Meeting Afternoon: Informal Meeting)	Tuesday, 12 August – Day 2 (Informal Meetings)	Wednesday, 13 August – Day 3 (Informal Meetings)	Thursday, 14 August – Day 4 (Informal Meetings)	Friday, 15 August – Day 5 (Morning: Informal Meeting Afternoon: Formal Meeting)
<b>10 a.m. – 1 p.m.</b>	<p><i>Opening of the 2nd Session</i></p> <p><b>3. Organizational matters</b></p> <ul style="list-style-type: none"> <li>- <i>Adoption of the organization of work</i></li> </ul> <p><b>4. Protocol 1 on Taxation of income derived from the provision of cross-border services in an increasingly digitalized and globalized economy and Protocol 2 on Prevention and resolution of tax disputes</b></p> <ul style="list-style-type: none"> <li>- <i>General statements</i></li> </ul> <p>[ - 3 minutes each for individual statements and 4 minutes each for group of States statements]</p>	<ul style="list-style-type: none"> <li>- <i>Discussion on Protocol 1 (cont'd)</i></li> </ul> <p>[Based on the Draft Issues Note (cont'd)]</p>	<ul style="list-style-type: none"> <li>- <i>Discussion on Protocol 1 (cont'd)</i></li> </ul> <p>[Based on the Draft Issues Note (cont'd)]</p>	<ul style="list-style-type: none"> <li>- <i>Presentation by Co-Leads on Protocol 2 on Prevention and resolution of tax disputes</i></li> <li>- <i>Discussion based on <a href="#">Draft Outline of Issues Overview and Scope</a></i></li> </ul>	<ul style="list-style-type: none"> <li>- <i>Discussion on Protocol 2 (cont'd)</i></li> </ul> <p>[Based on the Draft Outline of Issues Overview and Scope (cont'd)]</p>
<b>3 p.m. – 6 p.m.</b>	<ul style="list-style-type: none"> <li>- <i>Presentation by the Co-Leads on Protocol 1 on Taxation of income derived from the provision of cross-border services in an increasingly digitalized and globalized economy</i></li> <li>- <i>Discussion based on the <a href="#">Draft Issues Note</a></i></li> </ul>	<ul style="list-style-type: none"> <li>- <i>Discussion on Protocol 1 (cont'd)</i></li> </ul> <p>[Based on the Draft Issues Note (cont'd)]</p>	<ul style="list-style-type: none"> <li>- <i>Discussion on Protocol 1 (cont'd)</i></li> </ul> <p>[Based on the Draft Issues Note (cont'd)]</p>	<ul style="list-style-type: none"> <li>- <i>Discussion on Protocol 2 (cont'd)</i></li> </ul> <p>[Based on the Draft Outline of Issues Overview and Scope (cont'd)]</p>	<p><b>5. Other matters</b></p> <p><b>6. Adoption of the report (on the 1<sup>st</sup> and 2<sup>nd</sup> sessions)</b></p> <p><b>Closing of the 2<sup>nd</sup> session</b></p>