

**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/Rev.1

Revised programme of work

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)
10 a.m. – 1 p.m.	<p><i>Opening of the 1st Session</i></p> <p>1. Election of officers <i>By-election of officers</i></p> <p>3. Organizational matters A/AC.298/CRP.14/Rev.1 – Revised programme of work</p> <p>A/AC.298/CRP.16 – Participation of international organizations, civil society and other relevant stakeholders A/AC.298/CRP.18 – Amendment to draft decision A/AC.298/CRP.16</p> <p><i>Action on the draft amendment CRP.18 and on the draft decision CRP.16</i></p> <p>4. Framework Convention - <i>General Statements</i></p> <p>[- 3 minutes each for individual statements and 4 minutes each for group of States statements]</p>	<p>- <i>Presentation by the Co-Leads</i> - <i>Discussion on Commitments under the Framework Convention: Prevention and resolution of tax disputes - Sustainable development</i></p> <p>A/AC.298/CRP.17 – Note by the Chair (issues notes)</p>	<p>- <i>Discussion on Commitments under the Framework Convention: Fair allocation of taxing rights, including equitable taxation of multinational enterprises</i></p> <p>A/AC.298/CRP.17 – Note by the Chair (issues notes)</p>		<p>- <i>Discussion on Commitments (cont'd)</i></p> <p>A/AC.298/CRP.17 – Note by the Chair (issues notes)</p>
3 p.m. – 6 p.m.	<p>4. Framework Convention - <i>General Statements (cont'd)</i></p>	<p>- <i>Discussion on Commitments (cont'd)</i></p> <p>A/AC.298/CRP.17 – Note by the Chair (issues notes)</p>	<p>- <i>Discussion on Commitments (cont'd)</i></p> <p>A/AC.298/CRP.17 – Note by the Chair (issues notes)</p>		Closing of the 1st session

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United Nations Framework Convention on International Tax Cooperation
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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)
10 a.m. – 1 p.m.	<p><i>Opening of the 2nd Session</i></p> <p>3. Organizational matters A/AC.298/CRP.14/Rev.1 – Revised programme of work</p> <p>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</p> <p>- <i>General statements</i></p> <p>[- 3 minutes each for individual statements and 4 minutes each for group of States statements]</p>	<p>- <i>Discussion on Protocol 1 (cont'd)</i></p> <p>A/AC.298/CRP.17 – Note by the Chair (issues notes)</p>	<p>- <i>Discussion on Protocol 1 (cont'd)</i></p> <p>A/AC.298/CRP.17 – Note by the Chair (issues notes)</p>	<p>- <i>Presentation by Co-Leads on Protocol 2 on Prevention and resolution of tax disputes</i></p> <p>A/AC.298/CRP.17 – Note by the Chair (issues notes)</p>	<p>- <i>Discussion on Protocol 2 (cont'd)</i></p> <p>A/AC.298/CRP.17 – Note by the Chair (issues notes)</p>
3 p.m. – 6 p.m.	<p>- <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></p> <p>A/AC.298/CRP.17 – Note by the Chair (issues notes)</p>	<p>- <i>Discussion on Protocol 1 (cont'd)</i></p> <p>A/AC.298/CRP.17 – Note by the Chair (issues notes)</p>	<p>- <i>Discussion on Protocol 1 (cont'd)</i></p> <p>A/AC.298/CRP.17 – Note by the Chair (issues notes)</p>	<p>- <i>Discussion on Protocol 2 (cont'd)</i></p> <p>A/AC.298/CRP.17 – Note by the Chair (issues notes)</p>	<p>6. Adoption of the report</p> <p>Statement by the Rapporteur</p> <p>Closing of the 2nd session</p>