

**Intergovernmental Negotiating Committee on the
United Nations Framework Convention on International Tax Cooperation
Third Session, 10 November – 21 November 2025**

A/AC.298/CRP.20

Programme of work

Third Session week 1 10 November to 14 November 2025					
Time	Date				
	Monday, 10 November – Day 1 (Morning: Formal Meeting followed by informal meeting Afternoon: Informal Meeting)	Tuesday, 11 November – Day 2 (Informal Meetings)	Wednesday, 12 November – Day 3 (Informal Meeting)	Thursday, 13 November – Day 4 (Morning: Informal Meeting Afternoon: Closed Meeting)	Friday, 14 November – Day 5 (Informal Meetings)
10 a.m. – 1 p.m.	<i>Opening of the 3rd Session</i> 3. Organizational matters A/AC.298/CRP.20 – Programme of work A/AC.298/CRP.19 – Participation of international organizations, civil society and other relevant stakeholders 4. Framework Convention - <i>Presentation by the Co-Lead on draft structure of framework convention</i> - <i>Discussion</i>	- <i>Cont'd</i>	- <i>Cont'd</i>	- <i>Cont'd</i>	- <i>Cont'd</i>
3 p.m. – 6 p.m.	- <i>Discussion on Commitments under the Framework Convention¹</i>	- <i>Cont'd</i>	- <i>Cont'd</i>	- <i>Closed meeting</i>	4. Protocol 1 on Taxation of income derived from the provision of cross-border services in an increasingly digitalized and globalized economy - <i>Update by the Co-Lead</i>

¹ Discussion of the commitments will proceed in the order they appear in the draft framework convention template with each topic being taken up immediately after the prior topic concludes.

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Third Session week 2 17 November to 21 November 2025					
Time	Date				
	Monday, 17 November – Day 6 (Informal Meetings)	Tuesday, 18 November – Day 7 (Morning: Informal Meeting Afternoon: Closed Meeting)	Wednesday, 19 November – Day 8 (Morning: Informal Meeting Afternoon: Formal Meeting)	Thursday, 20 November No meetings	Friday, 21 November No meetings
10 a.m. – 1 p.m.	4. Protocol 2 on Prevention and resolution of tax disputes - <i>Presentation by the Co-Leads on the Co-Leads' concept note on ideas for potential solutions</i> - <i>Discussion</i>	- <i>Cont'd</i>	- <i>Cont'd</i>		
3 p.m. – 6 p.m.	- <i>Cont'd</i>	- <i>Closed meeting</i>	Closing of the 3rd Session		