

**Draft Programme of Work (as per document [A/AC.298/1](#))**  
**Fourth Session**  
**2-3 and 5-13 February 2026, New York**

**First week**

Monday, 2 February 2026	Item 3 – Organizational matters (formal meeting) Item 4 – Framework Convention <i>Discussion of template draft</i>
Tuesday, 3 February 2026	Item 4 – Framework Convention <i>Discussion</i>
Wednesday, 4 February 2026	<i>Informal consultations</i>
Thursday, 5 February 2026	Item 4 – Framework Convention <i>Discussion</i>
Friday, 6 February 2026	Item 4 – Framework Convention <i>Discussion</i>

**Second week**

Monday, 9 February 2026	Item 4 – Protocol 1 on Taxation of income derived from the provision of cross-border services in an increasingly digitalized and globalized economy <i>Presentation of options paper by Co-Leads</i> <i>Discussion of options paper</i>
Tuesday, 10 February 2026	Item 4 – Protocol 1 on Taxation of income derived from the provision of cross-border services in an increasingly digitalized and globalized economy <i>Discussion of options paper</i>
Wednesday, 11 February 2026	Item 4 – Protocol 1 on Taxation of income derived from the provision of cross-border services in an increasingly digitalized and globalized economy <i>Discussion of options paper</i>  Item 4 – Protocol 2 – Prevention and resolution of tax

disputes<sup>1</sup>

*Presentation of solutions note with respect to Protocol 2*

*Discussion of Protocol 2*

Thursday, 12 February 2026

Item 4 – Protocol 2 – Prevention and resolution of tax  
disputes

*Discussion of Protocol 2*

Friday, 13 February 2026

Item 4 – Protocol 2 – Prevention and resolution of tax  
disputes

*Discussion of Protocol 2*

Closing of the session (formal meeting)

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<sup>1</sup> The timing as between Protocols 1 and 2 will depend on the progress of the discussions.