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Ad Hoc Committee to Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation

First session

New York, 26 April–8 May 2024

Report on the first session of the Ad Hoc Committee to Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation

Rapporteur: Ms. Claudia C. Vargas (Colombia)

I. Organization of the session

A. Opening and duration of the session

1. The first session of the Ad Hoc Committee to Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation was convened at United Nations Headquarters from 26 April to 8 May 2024. During the session, the Committee held six plenary meetings and 10 informal meetings.

2. The session was opened by the Chair of the Ad Hoc Committee to Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation, Ramy M. Youssef (Egypt), who made an opening statement.

B. Attendance

3. The session was attended by representatives of States Members of the United Nations. Observers for intergovernmental organizations and other entities, representatives of organizations of the United Nations system, representatives of civil society organizations and other relevant stakeholders, including academic institutions and the private sector, also attended. The list of participants in the sessions of the Committee will be included in the final report of the Committee on its second session.

C. Agenda and organization of work

4. At its first meeting, on 26 April 2024, the Committee adopted the provisional agenda, as contained in document [A/AC.295/2024/3](#).



5. The agenda was as follows:
 1. Adoption of the agenda and other organizational matters.
 2. Structural elements of a framework convention: substantive scoping:
 - (a) Procedural elements;
 - (b) Substantive elements.
 3. Consideration of simultaneously developing early protocols.
 4. General statements.
 5. Other matters.
 6. Adoption of the report on the first session.
6. At the same meeting, the Committee considered the provisional organization of work for the session, as contained in the conference room paper available on the Committee's website. Statements were made by representatives of the Russian Federation, Canada and Colombia.
7. At its second meeting, the Committee continued its consideration of the provisional organization of work. Statements were made by representatives of France and Australia (also on behalf of Canada and New Zealand).
8. At the same meeting, the Chair orally revised the provisional organization of work to the effect that the Committee would, in addition to the fully formal meeting days on 26 April and 8 May 2024, also open agenda sub-items 2 (a) and 2 (b) and item (3) in a formal format on 29 April, 2 May and 6 May, with statements on those items from delegations and observers present in the plenary, after which the formal meeting would be adjourned and discussions continued in an informal format.
9. Also at the same meeting, the Committee approved the organization of work as orally revised.

D. Accreditation of observers

10. At its first meeting, the Committee considered and decided to grant accreditation to the following intergovernmental organization: the African Tax Administration Forum.
11. At the same meeting, the Committee also considered granting accreditation to civil society organizations, academic institutions, private sector organizations and other relevant stakeholders. Statements were made by the representatives of the Russian Federation, Canada, Mexico, Türkiye and Spain.
12. Also at the same meeting, the Committee decided to grant accreditation to the following civil society organizations, academic institutions, private sector organizations and other relevant stakeholders:
 - Alliance Sud
 - Amazon.com, Inc.
 - Asian Peoples' Movement on Debt and Development
 - BMR Legal
 - Bombay Chartered Accountants Society
 - Committee on Fiscal Studies
 - Deloitte, United Kingdom of Great Britain and Northern Ireland

- Foundation for International Taxation
- Fundar Centro de Análisis e Investigación
- Global Redistribution Advocates
- Independent Commission for the Reform of International Corporate Taxation
- Information Technology Industry Council
- International Budget Partnership
- International Tax and Investment Center
- LATINDADD
- Mouvement des entreprises de France
- National Foreign Trade Council
- Norwegian Church Aid
- Tax Justice Network
- Tax Justice Network Africa
- Tax Justice Norway
- The M Group, Inc.
- Universidad Complutense de Madrid
- University of Florida Levin College of Law
- Youth for Tax Justice Network

13. Also at the first meeting, statements were made by the representatives of Türkiye, Canada, Switzerland and Spain.

14. At its second meeting, on 26 April 2024, the Committee considered the remaining open questions on multi-stakeholder accreditation and engagement. Statements were made by the representatives of the European Union, Cameroon and Argentina.

E. Documentation

15. A list of documents before the Committee at the first session was made available on the web page of the Committee.¹

F. Adoption of provisional agenda for the second session

16. At its sixth meeting, on 8 May 2024, the Committee considered the provisional agenda for the second session (see annex).

17. At the same meeting, statements were made by the representatives of Germany, Austria, France, Nigeria, Pakistan, Ghana, Norway, the Republic of Korea, the Russian Federation, the Kingdom of the Netherlands, Israel, Sweden, India, the United Kingdom of Great Britain and Northern Ireland, the United States of America, Mauritius, Senegal, Australia, Switzerland, Italy, Kenya and Jamaica.

¹ See <https://financing.desa.un.org/un-tax-convention/first-session>.

18. Also at the same meeting, the Committee adopted the provisional agenda for the second session.

II. Structural elements of a framework convention: substantive scoping

Agenda sub-item 2 (a)

19. At its fifth meeting, on 6 May 2024, the Committee began consideration of agenda sub-item 2 (a).

20. At the same meeting, statements were made by the representatives of the United Kingdom, Japan, Germany, Canada (also on behalf of Australia and New Zealand), Portugal, the Republic of Korea, Jamaica, the Russian Federation, Belgium, Spain, Nigeria (also on behalf of the African Group), the Kingdom of the Netherlands, France, the United States, India, Italy, Pakistan, Iceland, Norway, Austria, Ghana, the United Republic of Tanzania, Sweden, Israel, Argentina, Kenya, Cuba, Rwanda, Singapore, the Bahamas, Algeria, South Africa, Senegal, Colombia, Denmark, Switzerland and Iraq.

21. Also at the same meeting, a statement was made by the observer for the African Tax Administration Forum.

Agenda sub-item 2 (b)

22. At its third meeting, on 29 April 2024, the Committee began consideration of agenda sub-item 2 (b).

23. At the same meeting, the Chair made a statement. Statements were also made by the representatives of Japan, the Russian Federation and Canada.

III. Consideration of simultaneously developing early protocols

24. At its fourth meeting, on 2 May 2024, the Committee considered agenda item 3.

25. At the same meeting, statements were made by the representatives of the Bahamas, Nigeria (also on behalf of the African Group), Canada, Switzerland, Pakistan, the Republic of Korea, India, the United Republic of Tanzania, Ghana, Kenya, Austria, the Russian Federation, Sweden, Senegal, Belarus, Algeria, Mauritius, Belgium, Brazil, Denmark, Israel, Spain, Czechia, Germany, Colombia, Chile, Argentina, Sri Lanka, the United States and Italy.

IV. General statements

26. At the first and second meetings of the Committee, on 26 April 2024, general statements were made under agenda item 6.

27. At the first meeting, statements were made by the representatives of Angola (on behalf of the African Group), Canada (also on behalf of Australia and New Zealand), the European Union, Haiti (on behalf of the Caribbean Community), Belgium (on behalf of the European Union), the Kingdom of the Netherlands, Ghana, Singapore, Jamaica, Nigeria, India, Colombia, the Philippines, Mauritius, Pakistan, Lesotho, Costa Rica, Cameroon, Algeria, Brazil, Japan, the Bahamas, Liechtenstein, Spain, Hungary and Germany.

28. At the second meeting, statements were made by the representatives of Poland, Italy, the United Kingdom, the Republic of Korea, France, Austria, Norway, the United States, Bolivia (Plurinational State of), Ireland, Saudi Arabia, Switzerland, China and the United Arab Emirates.

29. At the same meeting, a statement was also made by the observer for the African Tax Administration Forum.

30. Also at the same meeting, statements were made by representatives of the following non-governmental organizations: the European Network on Debt and Development, Save the Children, Tax Justice Network Africa, LATINDADD, Tax Justice Network, and Global Alliance for Tax Justice and Society for International Development.

V. Other matters

31. At its sixth meeting, the Ad Hoc Committee considered agenda item 5. No statements were made under the item.

VI. Adoption of the report on the first session

32. At its sixth meeting, the Rapporteur introduced the draft report of the Committee on its first session as contained in document A/AC.295/2024/L.2.

33. At the same meeting, statements were made by the representatives of Canada (also on behalf of Australia and New Zealand) and Nigeria (on behalf of the African Group).

34. Also at the same meeting, the Committee adopted the draft report on its first session and authorized the Rapporteur to finalize the report, with the support of the Secretariat.

Annex

Provisional agenda for the second session of the Ad Hoc Committee to Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation

1. Adoption of the agenda and other organizational matters.
 2. General statements.
 3. Substantive elements of the draft terms of reference.
 4. Procedural elements of the draft terms of reference.
 5. Other matters.
 6. Adoption of the report on the Second Session.
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