

**Ad Hoc Committee to Draft Terms of Reference for a
United Nations Framework Convention on International Tax Cooperation
Second Session, 29 July – 16 August 2024
Provisional Organization of Work**

A/AC.295/2024/CRP.1
(ref: A/AC.295/2024/5 dated 22 May 2024)

Introductory notes:

- The proposed provisional organization of work is based on the Committee's decisions taken at its Organizational Session (A/AC.295/2024/2) and on the provisional agenda for the Second Session (A/AC.295/2024/5) adopted by the Committee at its First Session.
- Timing is indicative; the next subject for discussion may follow immediately after conclusion of the preceding subject.
- The Session 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 in the conference room and on UN Web TV.
- For agenda item 2 on general statements on Day 1, accredited observers may make statements after Member States, time permitting.
- The multi-stakeholder dialogue on Day 5 provides a dedicated space at end of week one for Member States' dialogue with civil society organizations, academic institutions, private sector organizations and other relevant stakeholders.
- During formal meetings, there will no virtual participation.
- During informal meetings only, virtual participation will be available.
- Any closed informal meetings would be announced by the Bureau in advance and in consultation with the membership. While closed informal meetings would allow virtual participation by Member States, such meetings would not be webcast on UN Web TV.
- **The closing of the Second Session could take place earlier than 16 August 2024, depending on the progress of the work of the Committee.**

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Week 1 29 July to 2 August 2024					
Time	Date				
	Monday, 29 July – Day 1 (Formal Meetings)	Tuesday, 30 July – Day 2 (Informal Meetings)	Wed., 31 July – Day 3 (Formal/Informal Meetings)¹	Thursday, 1 August – Day 4 (Informal Meetings)	Friday, 2 August – Day 5 (Formal/Informal Meetings)²
10 a.m. – 1 p.m.	<p><i>Opening of the Second Session</i></p> <p>1. Adoption of the agenda and other organizational matters</p> <ul style="list-style-type: none"> - <i>Adoption of the agenda and organization of work;</i> - <i>By-elections of officers</i> - <i>Accreditation of observers</i> <p>3 & 4</p> <ul style="list-style-type: none"> - <i>presentation by Chair of the draft terms of reference (ToR)</i> <p>2. General statements</p> <ul style="list-style-type: none"> - 3 minutes each for individual statements and 4 minutes each for group statements 	<p>3. Substantive elements of the draft terms of reference & 4. Procedural elements of the draft terms of reference, cont.</p> <p>(ii) Sections of the draft ToR addressing objectives and principles:</p> <ul style="list-style-type: none"> - Background presentation by the Secretariat - Discussion of any issues 	<p>3 & 4 cont.</p> <p>(iv) Sections of the draft ToR addressing structural elements of the Framework Convention</p> <ul style="list-style-type: none"> - Background presentation by the Secretariat - Discussion of any issues 	<p>3 & 4 cont.</p> <p>(v) Sections of the draft ToR addressing number of, and priorities for, early protocols</p> <ul style="list-style-type: none"> - Continued discussion of any issues 	<p>3 & 4 cont.</p> <p>(vii) Sections of the draft ToR addressing approaches for negotiation of the Framework Convention and resources to support the negotiating body</p> <ul style="list-style-type: none"> - Background presentation by the Secretariat - Discussion of any issues
3 p.m. – 6 p.m.	<p>2. General statements cont.</p>	<p>3 & 4 cont.</p> <p>(iii) Sections of the draft ToR addressing substantive elements of the Framework Convention, including capacity building:</p> <ul style="list-style-type: none"> - Background presentation by the Secretariat - Discussion of any issues 	<p>3 & 4 cont.</p> <p>(v) Sections of the draft ToR addressing number of, and priorities for, early protocols</p> <ul style="list-style-type: none"> - Background presentation by the Secretariat - Discussion of any issues 	<p>3 & 4 cont.</p> <p>(vi) Sections of the draft ToR addressing timeline for negotiation of the Framework Convention and early protocols</p> <ul style="list-style-type: none"> - Background presentation by the Secretariat - Discussion of any issues 	<p>3 & 4 cont.</p> <p>(i) Introduction and preamble of the draft ToR</p> <ul style="list-style-type: none"> - Background presentation by the Secretariat - Discussion of any issues <p>Multi-stakeholder dialogue³</p>

¹ The day will begin in formal mode, with the background presentation and any formal statements from those in the conference room, after which the formal meeting will be adjourned and the discussion continued in informal mode.

² The day will begin in formal mode, with the background presentation and any formal statements from those in the conference room, after which the formal meeting will be adjourned and the discussion continued in informal mode.

³ The meeting will shift back to formal mode for the multi-stakeholder dialogue, with 3 minutes each for individual statements and 4 minutes each for group statements.

Week 2 5 August to 9 August 2024					
Time	Date				
	Monday, 5 August – Day 6 (Formal/Informal Meetings)	Tuesday, 6 August – Day 7 (Informal Meetings)	Wed., 7 August – Day 8 (Formal/Informal Meetings)	Thursday, 8 August – Day 9 (Informal Meetings)	Friday, 9 August – Day 10 (Formal/Informal Meetings)
10 a.m. – 1 p.m.	3. Substantive elements of the draft terms of reference; & 4. Procedural elements of the draft terms of reference, cont. - summary by the Chair of discussions in the first week - general discussion ⁴	3 & 4 cont. (ii) Sections of the draft ToR addressing objectives and principles: - presentation of revisions - discussion	3 & 4 cont. (iv) Sections of the draft ToR addressing structural elements of the Framework Convention⁵ - presentation of revisions - discussion	3 & 4 cont. (v) Sections of the draft ToR addressing number of, and priorities for, early protocols cont. - discussion	3 & 4 cont. (vii) Sections of the draft ToR addressing approaches for negotiation of the Framework Convention and resources to support the negotiating body⁶ - presentation of revisions - discussion
3 p.m. – 6 p.m.	3 & 4 cont. (i) Introduction and preamble of the draft ToR - presentation of revisions - discussion	(iii) Sections of the draft ToR addressing substantive elements of the Framework Convention, including capacity building: - presentation of revisions - discussion	3 & 4 cont. (v) Sections of the draft ToR addressing number of, and priorities for, early protocols - presentation of revisions - discussion	3 & 4 cont. (vi) Sections of the draft ToR addressing timeline for negotiation of the Framework Convention and early protocols - presentation of revisions - discussion	3 & 4 cont. - discussion of any previously discussed issues that remain unresolved 6. Adoption of the report on the Second Session⁷ - introduction of the draft report - discussion

⁴ The summary by the Chair and general discussion will be in the formal meeting, after which the formal meeting will be adjourned and the discussion continued in the informal mode.

⁵ The day will begin in formal mode, with the background presentation and any formal statements from those in the conference room, after which the formal meeting will be adjourned and the discussion continued in informal mode.

⁶ The day will begin in formal mode, with the background presentation and any formal statements from those in the conference room, after which the formal meeting will be adjourned and the discussion continued in informal mode.

⁷ The meeting will shift back to formal mode for the introduction of the report on the Second Session.

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Week 3 12 August to 16 August 2024					
Time	Date				
	Monday, 12 August – Day 11 (Formal/Informal Meetings)	Tuesday, 13 August – Day 12 (Informal Meetings)	Wed., 14 August – Day 13 (Formal/Informal Meetings)	Thursday, 15 August – Day 14 (Informal Meetings)	Friday, 16 August – Day 15 (Formal Meetings)
10 a.m. – 1 p.m.	3. Substantive elements of the draft terms of reference; & 4. Procedural elements of the draft terms of reference, cont. - summary by the Chair of discussions in the second week - general discussion ⁸ 3 & 4 cont. (i) Introduction and preamble of the draft ToR - discussion of any previously discussed issues that remain unresolved	3 & 4 cont. (iv) Sections of the draft ToR addressing structural elements of the Framework Convention⁹ - discussion of any previously discussed issues that remain unresolved (v) Sections of the draft ToR addressing number of, and priorities for, early protocols - discussion of any previously discussed issues that remain unresolved	3 & 4 cont. - presentation by Chair of complete text of ToR ¹⁰ - finalization of text of draft ToR	tbd	tbd
3 p.m. – 6 p.m.	3. & 4 cont. (ii) Sections of the draft ToR addressing objectives and principles: - discussion of any previously discussed issues that remain unresolved (iii) Sections of the draft ToR addressing substantive elements of the Framework Convention, including capacity building: - discussion of any previously discussed issues that remain unresolved	3 & 4 cont. (vi) Sections of the draft ToR addressing timeline for negotiation of the Framework Convention and early protocols - discussion of any previously discussed issues that remain unresolved (vii) Sections of the draft ToR addressing approaches for negotiation of the Framework Convention and resources to support the negotiating body - discussion of any previously discussed issues that remain unresolved	3 & 4 cont. - finalization of text of draft ToR cont.	3 & 4 cont. tbd	3 & 4 cont. - consideration of draft ToR 5. Other matters 6. Adoption of the report on the Second Session <i>Closing of the Second Session¹¹</i>

⁸ The summary by the Chair and general discussion will be in the formal meeting, after which the formal meeting will be adjourned and the discussion continued in the informal mode.

⁹ The day will begin in formal mode, with any formal statements from those in the conference room, after which the formal meeting will be adjourned and the discussion continued in informal mode.

¹⁰ The presentation by the Chair, with any formal statements from those in the conference room, will be in the formal meeting, after which the formal meeting will be adjourned and the discussion continued in the informal mode.

¹¹ The closing of the session could take place earlier depending on the progress of the work of the Committee.