



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

Second Session

Day 4 – 1 August 2024

3&4 cont': (v) Sections of the draft ToR addressing number of, and priorities for, early protocols

Background presentation by the Secretariat



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Overview



I. Number of, and priorities for, early protocols

- 1) General concept of “protocols”
- 2) Function of protocols and interaction with the framework convention
- 3) “Early protocols” and “additional topics” for protocols



Protocols

(para. 14-15, revised draft ToR)

General concept of protocols



- Under the **framework/protocol approach**, the parties implement an incremental regulatory approach to achieving the objectives.
- Protocols are **separate, legally binding** instruments that supplement, operationalize and/or elaborate the objectives of and commitments under the framework convention (i.e. “two-tiered” regulatory approach).
- Protocols must be separately signed and ratified by participating states.
- Membership of protocols is **limited to the parties to the framework** convention (i.e. “umbrella function” of framework conventions).

Interaction with the framework convention



- The framework convention establishes the general objectives, principles and commitments of the parties. The protocols build on and expand these by adding concrete measures to the parent agreement.
- The protocols complement and specify the framework convention by providing more specific obligations and rights.



“Early protocols” and “additional topics”

- “**Early protocols**” are those which are developed simultaneously with the framework convention.
- “Additional topics” for protocols are those which might be addressed in future under the framework convention, subject to a decision by the Conference of Parties (COP).



Thank you!



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