Intergovernmental Negotiating Committee on the United Nations Framework Convention on International Tax Cooperation
First and Second Sessions, 4 August – 15 August 2025

A/AC.298/CRP.14
(ref: A/AC.298/1 dated 16 January 2025)

Provisional Organization of Work

Introductory notes:

- The proposed provisional organization of work is based on the Committee's decisions taken (A/AC.298/3) and on the provisional agenda (A/AC.298/1) adopted by the Committee at its Organizational Session.
- Timing is indicative; the next subject for discussion may follow immediately after conclusion of the preceding subject in the same Session.
- The Sessions 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 for formal meetings and relevant informal meetings in the conference room and on UN Web TV.
- For general statements on Day 1 of each of the sessions, accredited observers may make statements after Member States, time permitting.
- Accredited observers and UN entities can intervene in each of the subjects for discussion after Member States, time permitting.
- Any closed informal meetings would be announced by the Bureau in advance and in consultation with the membership. Such meetings would not be webcast on UN Web TV.

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First Session **4 August to 8 August 2025**					
Time	**Date**				
	Monday, 4 August – Day 1 **(Formal Meetings)**	**Tuesday, 5 August – Day 2** **(Informal Meetings)**	**Wednesday, 6 August – Day 3** **(Informal Meetings)**	**Thursday, 7 August** **No Plenary**	**Friday, 8 August – Day 4** **(Morning: Informal Meeting** **Afternoon: Formal Meeting)**
10 a.m. – 1 p.m.	*Opening of the 1st Session* **1. Election of officers &** **3. Organizational matters** - *Adoption of the organization of work* - *By-election of officers* - *Accreditation of observers* **4. Framework Convention** - *General Statements* [- 3 minutes each for individual statements and 4 minutes each for group of States statements]	- *Presentation by the Co-Leads* - *Discussion on Commitments under the Framework Convention: Prevention and resolution of tax disputes - Sustainable development* [Based on the Draft Issues Note]	- *Discussion on Commitments under the Framework Convention: Fair allocation of taxing rights, including equitable taxation of multinational enterprises* [Based on the Draft Issues Note *(cont'd)*]	***Workstream meetings or informal informals***	- *Discussion on Commitments (cont'd)* [Based on the Draft Issues Note *(cont'd)*]
3 p.m. – 6 p.m.	**4. Framework Convention** - *General Statements (cont'd)*	- *Discussion on Commitments (cont'd)* [Based on the Draft Issues Note *(cont'd)*]	- *Discussion on Commitments (cont'd)* [Based on the Draft Issues Note *(cont'd)*]	***Workstream meetings or informal informals (cont'd)***	**5. Other matters** **Closing of the 1st session**

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Second Session 11 August to 15 August 2025					
Time	**Date**				
	Monday, 11 August – Day 1 (Morning: Formal Meeting Afternoon: Informal Meeting)	**Tuesday, 12 August – Day 2 (Informal Meetings)**	**Wednesday, 13 August – Day 3 (Informal Meetings)**	**Thursday, 14 August – Day 4 (Informal Meetings)**	**Friday, 15 August – Day 5 (Morning: Informal Meeting Afternoon: Formal Meeting)**
10 a.m. – 1 p.m.	*Opening of the 2nd Session* **3. Organizational matters** - *Adoption of the organization of work* **4. Protocol 1 on Taxation of income derived from the provision of cross-border services in an increasingly digitalized and globalized economy and Protocol 2 on Prevention and resolution of tax disputes** - *General statements* [- 3 minutes each for individual statements and 4 minutes each for group of States statements]	- *Discussion on Protocol 1 (cont'd)* [Based on the Draft Issues Note (cont'd)]	- *Discussion on Protocol 1 (cont'd)* [Based on the Draft Issues Note (cont'd)]	- *Presentation by Co-Leads on Protocol 2 on Prevention and resolution of tax disputes* - *Discussion based on Draft Outline of Issues Overview and Scope*	- *Discussion on Protocol 2 (cont'd)* [Based on the Draft Outline of Issues Overview and Scope (cont'd)]
3 p.m. – 6 p.m.	- *Presentation by the Co-Leads on Protocol 1 on Taxation of income derived from the provision of cross-border services in an increasingly digitalized and globalized economy* - *Discussion based on the Draft Issues Note*	- *Discussion on Protocol 1 (cont'd)* [Based on the Draft Issues Note (cont'd)]	- *Discussion on Protocol 1 (cont'd)* [Based on the Draft Issues Note (cont'd)]	- *Discussion on Protocol 2 (cont'd)* [Based on the Draft Outline of Issues Overview and Scope (cont'd)]	**5. Other matters** **6. Adoption of the report (on the 1st and 2nd sessions)** **Closing of the 2nd session**