



# General Assembly

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## Intergovernmental Negotiating Committee on the United Nations Framework Convention on International Tax Cooperation

Organizational session

New York, 3–6 February 2025

### Report of the Intergovernmental Negotiating Committee on the United Nations Framework Convention on International Tax Cooperation on its organizational session

*Rapporteur:* Liselott Kana (Chile)

#### I. Organization of the session

##### A. Opening and duration of the session

1. In its resolution [79/235](#), the General Assembly decided to establish a Member State-led, open-ended intergovernmental negotiating committee for the purpose of drafting the United Nations Framework Convention on International Tax Cooperation and two early protocols simultaneously in accordance with the terms of reference ([A/AC.298/2](#)).
2. The organizational session was convened at Headquarters from 3 to 6 February 2025, during which seven meetings were held.
3. The organizational session was opened by the Director of the Financing for Sustainable Development Office of the Department of Economic and Social Affairs, Shari Spiegel, as temporary Chair of the Committee.
4. At the 1st meeting, on 3 February, statements were made by the Chair and a representative of the Department of Economic and Social Affairs.

##### B. Attendance

5. The session was attended by representatives of States Members of the United Nations. Observers of the General Assembly also attended. A preliminary list of delegations is contained in document [A/AC.298/INF/2](#).



### **C. Election of officers**

6. At its 1st meeting, the Committee elected, by acclamation, its Chair, 17 Vice-Chairs and a Rapporteur, as follows:

*Chair:*

Ramy M. Youssef (Egypt)

*Vice-Chairs:*

Leo Ryan Pinder (Bahamas)  
Qiaolang Li (China)  
Marta Juanita Villaveces Niño (Colombia)  
Lukáš Hrdlička (Czechia)  
Helen Pahapill (Estonia)  
Michael Braun (Germany)  
Daniel Atwere Nuer (Ghana)  
Bhaskar Goswami (India)  
Wanjiru Kiarie (Kenya)  
Mathew Gbonjubola (Nigeria)  
Trude Sønvisen (Norway)  
Cezary Krysiak (Poland)  
Alexander Smirnov (Russian Federation)  
Garth Wilkin (Saint Kitts and Nevis)  
Wassal Almalki (Saudi Arabia)  
Yah Fang Chiam (Singapore)  
Ingela Willfors (Sweden)

*Rapporteur:*

Liselott Kana (Chile)

### **D. Adoption of the agenda**

7. Also at its 1st meeting, the Committee adopted the agenda for its sessions, as contained in document [A/AC.298/1](#) (decision 1).

### **E. Documentation**

8. A list of documents before the Committee was made available on the Committee's web page and is also contained in the annex to the present report.<sup>1</sup>

### **F. Closing of the session**

9. At its 7th meeting, on 6 February, a statement was made by the Chair. Statements were made by the representatives of Canada and Colombia on a point of order.

## **II. Organizational matters**

10. At its 1st meeting, the Committee adopted the programme of work for its sessions, on the understanding that it might be revised during the sessions as needed (decision 2).

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<sup>1</sup> See <https://financing.desa.un.org/organizational-session>.

11. At its 2nd meeting, on 3 February, the Chair introduced the draft decision contained in document A/AC.298/CRP.2, which read as follows:

**Draft decision submitted by the Chair on the basis of consultations with the Bureau**

**Participation of international organizations, civil society and other relevant stakeholders**

The Intergovernmental Negotiating Committee on the United Nations Framework Convention on International Tax Cooperation, recalling paragraph 10 of resolution 79/235, decides to:

- (a) Invite relevant intergovernmental organizations and other entities that have observer status with the General Assembly to participate in its work in that capacity;
- (b) Grant accreditation to all relevant non-governmental organizations enjoying consultative status with the Economic and Social Council to participate as observers in its work;
- (c) Take decisions, at the beginning of each of its sessions, on any new applications by other international organizations, following their circulation by the Secretariat;
- (d) Request the Chair to draw up a list of representatives of other civil society and other relevant stakeholders who may participate in the Committee, and submit the proposed list to Member States for their consideration on a non-objection basis and bring the list to the attention of the Committee for a final decision by the Committee on participation in the Committee at the beginning of each of its sessions.

12. At the same meeting, statements were made by the representatives of the Russian Federation, the United States of America, the United Kingdom of Great Britain and Northern Ireland and Canada.

13. At its 3rd meeting, on 4 February, statements were made by the representatives of the United Kingdom, Poland (on behalf of the States members of the European Union), Norway, Sweden, Nigeria, Mexico, Canada, Israel, Pakistan, Singapore, the United Arab Emirates, China, Switzerland, Australia, Ghana, India, Argentina, Saudi Arabia, Jamaica, Kenya, Colombia and Germany.

14. At its 5th meeting, on 5 February, the Chair made a statement. The meeting was suspended for informal consultations. The meeting was resumed.

15. At its 6th meeting, on 5 February, the meeting of the Committee was suspended for informal consultations. The meeting was resumed. A statement was made by the representative of Jamaica. The representative of Poland introduced the draft amendment contained in document A/AC.298/CRP.6, which read as follows:

**Austria, Belgium, Bulgaria, Croatia, Cyprus, Czechia, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands (Kingdom of the), Poland, Portugal, Romania, Slovakia, Slovenia, Spain and Sweden: amendment to draft decision A/AC.298/CRP.2**

**Participation of international organizations, civil society and other relevant stakeholders**

In subparagraph (d), replace “civil society and other relevant stakeholders” with “relevant non-governmental organizations, civil society organizations, academic institutions, the private sector and other stakeholders”.

16. At its 7th meeting, on 6 February, the Chair drew the attention of the Committee to the draft decision submitted by the Chair, contained in document A/AC.298/CRP.9, as follows:

**Draft decision submitted by the Chair**

**Decision-making on matters of substance**

The Intergovernmental Negotiating Committee on the United Nations Framework Convention on International Tax Cooperation:

- (a) Decides that the Committee shall exhaust every effort in good faith to reach consensus on all matters of substance while taking into account the available time frame for negotiations;
- (b) Decides that when the Chair, upon the recommendation of the Bureau, informs the Committee that all efforts to reach consensus have been exhausted, decisions on matters of substance relating to a protocol shall be taken by a two-thirds majority of members present and voting;
- (c) Recalls rule 161 of the rules of procedure of the General Assembly;
- (d) Decides that if the question arises as to whether a matter is one of substance, it shall be decided by the Committee by a majority of members present and voting.

17. At the same meeting, the Committee was informed that the draft decision submitted by Mexico and Norway, contained in document A/AC.298/CRP.3 and which read as set out below, had been withdrawn:

**Draft decision submitted by Mexico and Norway**

**Decision-making on matters of substance**

The Intergovernmental Negotiating Committee on the United Nations Framework Convention on International Tax Cooperation, decides:

- (a) That the Committee shall exhaust every effort in good faith to reach agreement on matters of substance by consensus;
- (b) That when the Chair, upon the decision of the Bureau, informs the Committee that all efforts to reach consensus on matters of substance have been exhausted, decisions of the Committee on matters of substance shall be made by a two-thirds majority of members present and voting;
- (c) That decisions of the Committee on other matters shall be taken by a majority of the members present and voting, and that if the question arises as to whether a matter is one of substance, the Chair of the Committee shall rule on the question. An appeal against this ruling shall be put to the vote immediately,

and the Chair's ruling shall stand unless overruled by a majority of the members present and voting.

18. Also at the same meeting, the Committee was informed that the draft amendment submitted by France, contained in document A/AC.298/CRP.8 and which read as set out below, would therefore not be considered:

**Czechia, France, Italy, Malta and the United Kingdom of Great Britain and Northern Ireland: amendment to draft decision A/AC.298/CRP.3**

**Decision-making on matters of substance**

Replace subparagraphs (a) to (c) with "that the Committee shall conduct its work and take decisions by consensus".

19. Also at the 7th meeting, the Committee was informed that the draft decision submitted by the members of the African Group, contained in document A/AC.298/CRP.7 and which read as set out below, had been withdrawn:

**Algeria, Angola, Benin, Botswana, Burkina Faso, Burundi, Cabo Verde, Cameroon, Central African Republic, Chad, Comoros, Congo, Côte d'Ivoire, Democratic Republic of the Congo, Djibouti, Egypt, Equatorial Guinea, Eritrea, Eswatini, Ethiopia, Gabon, Gambia, Ghana, Guinea, Guinea-Bissau, Kenya, Lesotho, Liberia, Libya, Madagascar, Malawi, Mali, Mauritania, Mauritius, Morocco, Mozambique, Namibia, Niger, Nigeria, Rwanda, Sao Tome and Principe, Senegal, Seychelles, Sierra Leone, Somalia, South Africa, South Sudan, Sudan, Togo, Tunisia, Uganda, United Republic of Tanzania, Zambia and Zimbabwe: draft decision**

**Decision-making on matters of substance**

The Intergovernmental Negotiating Committee on the United Nations Framework Convention on International Tax Cooperation:

- (a) Decides that the Committee shall make every effort to reach consensus on all matters of substance while taking into account the available time frame for negotiations;
  - (b) Decides that decisions on matters of substance relating to a protocol shall be taken by a three-fifths majority of members present and voting;
  - (c) Recalls rule 161 of the rules of procedure of the General Assembly.
20. At the same meeting, the Committee adopted the draft amendment contained in document A/AC.298/CRP.6, without a vote.
21. Also at the same meeting, the Committee adopted the draft decision contained in document A/AC.298/CRP.2, as amended, without a vote. The decision as amended read as follows:

**Decision 3**

**Participation of international organizations, civil society and other relevant stakeholders**

The Intergovernmental Negotiating Committee on the United Nations Framework Convention on International Tax Cooperation, recalling paragraph 10 of resolution [79/235](#), decides to:

- (a) Invite relevant intergovernmental organizations and other entities that have observer status with the General Assembly to participate in its work in that capacity;

(b) Grant accreditation to all relevant non-governmental organizations enjoying consultative status with the Economic and Social Council to participate as observers in its work;

(c) Take decisions, at the beginning of each of its sessions, on any new applications by other international organizations, following their circulation by the Secretariat;

(d) Request the Chair to draw up a list of representatives of other relevant non-governmental organizations, civil society organizations, academic institutions, the private sector and other stakeholders who may participate in the Committee, and submit the proposed list to Member States for their consideration on a non-objection basis and bring the list to the attention of the Committee for a final decision by the Committee on participation in the Committee at the beginning of each of its sessions.

22. Also at the 7th meeting, the representative of France introduced an oral amendment to draft decision A/AC.298/CRP.9 to replace subparagraphs (a) to (c) with “that the Committee shall conduct its work and take decisions by consensus”.

23. At the same meeting, the representative of Ghana made a statement.

24. Also at the same meeting, the Committee rejected the oral amendment by the representative of France by a recorded vote of 98 to 42, with 10 abstentions. The voting was as follows:<sup>2</sup>

*In favour:*

Australia, Austria, Belgium, Bulgaria, Canada, Croatia, Cyprus, Czechia, Denmark, Estonia, Finland, France, Georgia, Germany, Greece, Hungary, Ireland, Israel, Italy, Japan, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Monaco, Netherlands (Kingdom of the), New Zealand, Poland, Portugal, Republic of Korea, Republic of Moldova, Romania, Singapore, Slovakia, Slovenia, Spain, Sweden, Switzerland, Türkiye, Ukraine and United Kingdom of Great Britain and Northern Ireland.

*Against:*

Algeria, Angola, Antigua and Barbuda, Bahamas, Bahrain, Bangladesh, Barbados, Belarus, Belize, Bhutan, Botswana, Brazil, Brunei Darussalam, Burkina Faso, Burundi, Cabo Verde, Cameroon, Central African Republic, Chad, Chile, China, Colombia, Costa Rica, Côte d’Ivoire, Cuba, Democratic People’s Republic of Korea, Democratic Republic of the Congo, Djibouti, Dominican Republic, Ecuador, Egypt, El Salvador, Eritrea, Ethiopia, Fiji, Gabon, Gambia, Ghana, Guatemala, Guinea, Guyana, Haiti, India, Iran (Islamic Republic of), Iraq, Jamaica, Jordan, Kenya, Kuwait, Lao People’s Democratic Republic, Lebanon, Lesotho, Liberia, Libya, Malaysia, Maldives, Mali, Mauritania, Mauritius, Mexico, Morocco, Myanmar, Namibia, Nicaragua, Niger, Nigeria, Oman, Pakistan, Panama, Papua New Guinea, Paraguay, Philippines, Qatar, Russian Federation, Rwanda, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Saudi Arabia, Senegal, Sierra Leone, Solomon Islands, South Africa, Sri Lanka, Sudan, Suriname, Tajikistan, Timor-Leste, Togo, Trinidad and Tobago, Tunisia, Uganda, United Republic of Tanzania, Uruguay, Vanuatu, Yemen, Zambia and Zimbabwe.

*Abstentions:*

Andorra, Honduras, Iceland, Indonesia, Nepal, Norway, Peru, Thailand, United Arab Emirates and Viet Nam.

<sup>2</sup> Subsequently, the delegation of Nepal indicated its intention to vote against.

25. Also at the 7th meeting, the Committee adopted the draft decision contained in document A/AC.298/CRP.9 without a vote, as follows:

**Decision 4**

**Decision-making on matters of substance**

The Intergovernmental Negotiating Committee on the United Nations Framework Convention on International Tax Cooperation:

(a) Decides that the Committee shall exhaust every effort in good faith to reach consensus on all matters of substance while taking into account the available time frame for negotiations;

(b) Decides that when the Chair, upon the recommendation of the Bureau, informs the Committee that all efforts to reach consensus have been exhausted, decisions on matters of substance relating to a protocol shall be taken by a two-thirds majority of members present and voting;

(c) Recalls rule 161 of the rules of procedure of the General Assembly;

(d) Decides that if the question arises as to whether a matter is one of substance, it shall be decided by the Committee by a majority of members present and voting.

26. At the same meeting, statements in explanation of vote were made by the representatives of Canada, Japan, the United Kingdom, Ghana, Singapore, the Republic of Korea, Germany, Israel, Switzerland and Liechtenstein.

### **III. Framework Convention, Protocol I on taxation of income derived from the provision of cross-border services in an increasingly digitalized and globalized economy and Protocol II**

27. The Committee heard general statements at its 1st meeting. Statements were made by the representatives of Poland (on behalf of the States members of the European Union), Suriname (on behalf of the Caribbean Community), the Kingdom of the Netherlands, Egypt (on behalf of the African Group), Singapore, Ghana, Chile (also on behalf of Colombia), the Russian Federation, Sweden, Czechia, India, Argentina, Fiji, Italy, Japan, the United Republic of Tanzania, the United Kingdom, Germany, Hungary, Norway, Saudi Arabia, China, Denmark, Pakistan, the United Arab Emirates, Senegal, Brazil, Timor-Leste, Nigeria, Canada, Saint Kitts and Nevis, Liechtenstein, Switzerland, the Bahamas, Ireland, Israel, the Republic of Korea, Spain, Kenya, the Islamic Republic of Iran and Indonesia.

28. At its 3rd meeting, statements were made by the representatives of Saudi Arabia, Spain, Sweden, Argentina, Estonia, the United Arab Emirates, Nigeria, Singapore, Ghana, India, the Bahamas, Kenya, Switzerland, Colombia, Zambia, Pakistan, Belgium, Norway, Germany, China, the Russian Federation, the Philippines, Brazil, Chile, Belize, Poland, the United Republic of Tanzania, Jamaica and Indonesia.

29. At its 4th meeting, on 4 February, the Chair made a statement. Statements were made by the representatives of the Kingdom of the Netherlands, Saudi Arabia, Colombia, Brazil, the Republic of Korea, Fiji, Hungary, the Philippines and Lebanon.

30. At its 6th meeting, the Chair introduced the following draft decision, contained in document A/AC.298/CRP.5:

### **Draft decision submitted by the Chair**

#### **Subject of Protocol II**

The Intergovernmental Negotiating Committee on the United Nations Framework Convention on International Tax Cooperation, recalling paragraph 5 of resolution [79/235](#), decides that “Prevention and resolution of tax disputes” shall be the subject of Protocol II, as drawn from the list of priority areas set out in paragraph 16 of its terms of reference ([A/AC.298/2](#)), on the understanding that subjects not selected from paragraph 16 of the terms of reference shall be considered along with the subjects listed in paragraph 17.

31. At the same meeting, statements were made by the representatives of Poland (on behalf of the States members of the European Union) and Saudi Arabia. The Chair made a statement. A statement was made by the representative of Saudi Arabia.
32. At its 7th meeting, the Committee adopted the draft decision contained in document A/AC.298/CRP.5, as follows:

#### **Decision 5**

##### **Subject of Protocol II**

The Intergovernmental Negotiating Committee on the United Nations Framework Convention on International Tax Cooperation, recalling paragraph 5 of resolution [79/235](#), decides that “Prevention and resolution of tax disputes” shall be the subject of Protocol II, as drawn from the list of priority areas set out in paragraph 16 of its terms of reference ([A/AC.298/2](#)), on the understanding that subjects not selected from paragraph 16 of the terms of reference shall be considered along with the subjects listed in paragraph 17.

## **V. Adoption of the report**

33. At its 7th meeting, on 6 February, the Rapporteur introduced the draft report on the organizational session, as contained in document [A/AC.298/L.1](#).
34. At the same meeting, statements were made by the representatives of Canada (also on behalf of Australia and New Zealand) and Poland (on behalf of the States members of the European Union), expressing concerns regarding the lack of discussion and progress on organizational matters. A statement was also made by the representative of Colombia.
35. Also at the same meeting, the Committee adopted the draft report and authorized the Rapporteur to finalize the report in conformity with the practice of the United Nations.



## Annex

### List of documents before the Intergovernmental Negotiating Committee

Provisional agenda	<a href="#">A/AC.298/1</a>
Draft programme of work	A/AC.298/CRP.1
Draft report on the organizational session	<a href="#">A/AC.298/L.1</a>
Draft decision submitted by the Chair on the basis of consultations with the Bureau: Participation of international organizations, civil society and other relevant stakeholders	A/AC.298/CRP.2
Draft decision submitted by Mexico and Norway: Decision-making on matters of substance	A/AC.298/CRP.3
Note by the Secretariat: Potential subjects of the second early protocol	A/AC.298/CRP.4
Draft decision submitted by the Chair: Subject of Protocol II	A/AC.298/CRP.5
Amendment to draft decision A/AC.298/CRP.2: Participation of international organizations, civil society and other relevant stakeholders	A/AC.298/CRP.6
Draft decision submitted by the African Group: Decision-making on matters of substance	A/AC.298/CRP.7
Amendment to draft decision A/AC.298/CRP.3: Decision-making on matters of substance	A/AC.298/CRP.8
Draft decision submitted by the Chair: Decision-making on matters of substance	A/AC.298/CRP.9
List of participants	A/AC.298/INF/2

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