

Document for informal discussion at the First Session

**Proposed Outline of Draft Terms of Reference for
a UN Framework Convention on International Tax Cooperation
26 March 2024**

No.	POSSIBLE STRUCTURAL ELEMENTS OF THE TERMS OF REFERENCE
1	Introductory Elements
1.1	Preamble
1.2	Objectives
1.3	Principles
2	Operative Provisions
2.1	Substantive elements
2.2	High level commitment to Capacity building
3	Possible Specific Priority Areas That Should Be Addressed in Simultaneous Early Protocols
3.1	e.g.Tax-related illicit financial flows
3.2	e.g.Cross-border services
3.3	etc.....
4	Time Frame for Negotiation
4.1	The time to complete the convention
4.2	Approaches to develop protocols and timeframe
5	Resources To Support The Work Of The Negotiating Body
5.1	Request to the Secretary-General to make resources available
5.2	Request to Member States to support developing country participation
6	ANNEX 1: Structure of the framework convention

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Annex 1: POSSIBLE STRUCTURAL ELEMENTS OF THE CONVENTION
Introductory Elements
Preamble
Definitions
Purpose
Relationship with other agreements, instruments, and domestic law
<i>other items to be added as relevant</i>
Operative Provisions
Substantive Commitments (specifics to come)
Review and verification
Exchange of information (for implementation of the Convention)
Data collection and analysis
Capacity building
Financial resources and mechanisms
<i>other items to be added as relevant</i>
Institutional Arrangements
Conference of the Parties (CoP)
Secretariat
Subsidiary bodies
Dispute settlement mechanisms
<i>other items to be added as relevant</i>
Procedural Arrangements
Voting procedures [Decision making]
Process for amendments
Formal matters (signature, ratification, etc.)
<i>other items to be added as relevant</i>
Annexes and Protocols
Tax-related illicit financial flows
Cross-border services
etc....