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**Intergovernmental Negotiating Committee on the United Nations
Framework Convention on International Tax Cooperation**
Informal intersession
New York, 28 March 2025

Guidelines for intersessional work

I. Introduction

1. The present text was developed by the Chair of the Intergovernmental Committee on a Framework Convention on International Tax Cooperation, in cooperation with the Bureau of the INC. The purpose of the guidelines is primarily to set out the procedures for the development of the Framework Convention and two early protocols through an informal arrangement. Under this arrangement, the work of analyzing possible approaches, holding early discussions and developing a common approach will take place in three workstreams, each headed by two Co-Leads. Proposals developed through this informal process will be submitted to the Chair and Bureau of the INC.
2. These guidelines are designed to help each workstream develop its work plan efficiently and consistently.

II. Co-Leads

3. The first task of the Co-Leads will be to develop a work plan for the workstream that will allow the work to be completed within the time available. That work plan will need to take account of certain requirements and constraints, as discussed in the next section.
4. Once the work plan has been formulated, the Co-Leads will decide on a meeting schedule for the workstream. It is anticipated that most workstream meetings will take place virtually, although some may be scheduled on the side of meetings of the INC Plenary. The Secretariat will provide logistical support to the Co-Leads to set up such meetings and distribute documents. Because these meetings will be in informal mode, papers generally will not be translated into the official languages, allowing meetings to take place frequently.
5. Co-Leads will provide the Chair and Bureau with regular reports (at least bi-weekly) on the workstream's progress. In addition, the Co-Leads should keep the Chair informed of any areas of contention that arise in their workstream that could require additional attention well in advance of the deadline for the relevant milestone. Co-Leads will work with the Chair and the Bureau as necessary on addressing such

matters. Although the progress reports will assist in keeping the Co-Leads of the various workstreams apprised of related work in other workstreams, the Chair will call meetings of some or all of the Co-Leads to ensure that path-dependent work remains on-track.

III. Requirements and Constraints

6. The roadmap provides that there will be regular multi-stakeholder consultations, generally about a month in advance of an INC Plenary. Once work plans have been formulated, the related documentation schedule will be prepared, so that those documents that will be the subject of the consultations are available in advance.

7. Deadlines for completion of all milestones should be before the first Session of 2027.

IV. Structure of the Work Plan

8. Each work plan should define the scope of the relevant legal instrument (*i.e.*, the Framework Convention or one of the two early protocols) to ensure that there is no duplication. It should also clarify the expected outcome and how the workstream contributes to the broader goals of the INC.

9. The work plan should identify each of the outputs required to achieve the objectives, specifying the format of each output. The primary output of each workstream will be proposals for convention or protocol provisions. The work plan may also include other outputs that are intermediary steps, such as written reports to memorialize consultations that have not yet culminated in a draft proposal. Other intermediary outputs may include issues notes, particularly during the early, scoping stage with respect to Workstreams II and III, but such issues notes may be helpful at any point to achieve consensus on concepts before drafting proposals. Co-Leads should keep in mind, however, that such intermediary outputs are not an end in themselves but a means to produce the primary outputs.

10. The work plan should outline the order in which tasks will be undertaken. This will require early identification of inter-relationships and dependencies between provisions of the Framework Convention and between the Framework Convention and the two early protocols. The Co-Leads should also give careful consideration to whether discussion of potentially contentious matters should begin early in the process in order to provide sufficient time to develop proposals.

11. Once the order in which tasks will be undertaken is determined, the work plan should also define clear milestones, such as zero draft, revised draft, etc. The work plan should also include proposed deadlines by which each of the milestones should be achieved.

12. If the Co-Leads determine that it would be helpful to assign responsibility for certain tasks to a task force, that assignment should be reflected in the work plan. Following consultation with the Chair, the Co-Leads can appoint the co-facilitators of any such task force, one from a developed and one from a developing country. The workstream's work plan should include the outputs, milestones and deadlines relevant to such tasks as the Co-Leads remain responsible for ensuring that the work is completed.

13. The work plans for Workstreams II and III should also include any anticipated requests for multi-stakeholder inputs during the scoping process.

14. Once the work plans have been formulated, every effort should be made to complete milestones by specified deadlines. If there are unanticipated delays with respect to one or more milestones, the Co-Leads should inform the Chair as soon as possible that an adjustment to the work plan (subject to the constraints set out in Section III) may be necessary. If such a delay is unavoidable, the Co-Leads should also consider whether other work could be accelerated in order to re-balance the workload.

V. Secretariat Support

15. The DESA Secretariat will provide substantive support to each of the workstreams by providing templates, drafts of work plans, issues notes, etc. The Secretariat, as requested by the Co-Leads of each workstream, will prepare drafts of proposals for presentation by the Co-Leads to a workstream. The Secretariat may also provide support by collecting data and drafting analytical reports to support workstreams' discussions.

16. The Secretariat will also provide logistical support in terms of scheduling virtual (and, if necessary, physical) meetings, distributing documents, communicating with Member States and stakeholders and other administrative tasks to facilitate the work of the workstreams.

17. Communications, including distribution of documents, will be through the e-deleGATE portal. Separate modules have been established for INC/Tax including for the different workstreams in e-deleGATE portal. Participants are advised to contact the access administrators of their respective missions in New York should they require access.