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## **UN TAX FRAMEWORK CONVENTION PROCESS - UPDATE**

As UN Permanent Observers, last Friday we were able to participate in the virtual plenary meeting of the INC (intergovernmental negotiating committee) for the UN Tax Framework Convention. As UN Permanent Observers.

During this meeting different organizational aspects have been discussed that we would like to share with you.

### **Dates of the negotiation sessions**

#### **2025**

- August 4-15 (New York)
- November 9 -21 (Nairobi)

#### **2026**

- February 2-3 and 6-13 with informal meetings 4-5 (New York) – TBC
- August 3-14 (New York)
- November 30 - December 11 (Nairobi)

#### **2027**

- January 18-29 (New York)
- April 26 - May 7 (New York)
- July 19-30 (New York) - change for these dates have been requested

### **Workstreams**

The work will be organized in 3 different workstreams. One for the Framework Convention, one for the first early protocol and one for the second early protocol. Each workstreams will be co-led by two UN member countries, one from the Global North and one from the Global South. Co-leads will be deciding on whether they want to structure the work in task forces per each workstreams as well. Based on UN precedents, co-chairs can also decide how stakeholders can participate in the workstreams work. This is not regulated in UN procedures but really done on a case by case basis.

## Co-leads of workstreams and their role

<b><i>Workstream I Framework Convention</i></b>	<b><i>Workstream II Taxation of Services</i></b>	<b><i>Workstream III Dispute Prevention and Resolution</i></b>
Mr. Daniel Atwere Nuer (Ghana)	Mr Mathew Olusanya Gbonjubola (Nigeria) & Ms Liselott Kana (Chile)	Mr Michael Braun (Germany) & Ms Marlene Nembhard Parker (Jamaica)

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.

They 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.

No translation of the documents discussed in the workstreams and Co-Leads will provide the Chair and Bureau with regular reports (at least biweekly) on the workstream's progress

## Stakeholders participation

We still not have stakeholders modalities of registration and participation in the negotiation sessions - as soon as those are shared with us we will promptly communicate them to you.

We know that in the roadmap the Chair and UN Secretariat is working on provides that there will be regular multi-stakeholder consultations, generally about a month in advance of an INC Plenary (in person negotiation sessions). 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. The work plans for Workstreams II and III should also include any anticipated requests for multi-stakeholder inputs during the scoping process.