**Annex Proposal[[1]](#footnote-1)- Organizational Session Ad-Hoc Committee UN Framework Convention on International Tax Cooperation**

***Modalities of the participation of multi-stakeholders in the Intergovernmental Ad Hoc Committee to Elaborate a United Nations Framework Convention on International Tax Cooperation.***

1. The present text was prepared to outline the ways in which multi-stakeholders may participate in the work of the Ad Hoc Committee, in accordance with paragraph 21 of Terms of Reference for a United Nations Framework Convention on International Tax Cooperation, approved by General Assembly on XX/XX/XXX by XXX.

2. Representatives of multi-stakeholders may participate in the work of the Ad Hoc Committee as observers, without the right to vote. Such participation does not entail negotiation and drafting roles, which are exclusive prerogatives of Member States.

3. The participation of multi-stakeholders will consist of the following: (a) Attending any open formal sessions of the Ad Hoc Committee; (b) Depending on the time available, making oral statements, at the end of discussions by Member States, on each substantive agenda item. c) Submitting written materials. Such submissions should be limited to 2,000 words. The submissions will be posted, in their original language, on the website of the Ad Hoc Committee.

4. Given the technical subject matter, the role of taxpayers in tax matters and the impact of tax policy on them, a technical business advisory council will be set up with the support of the International Chamber of Commerce and its global network to provide technical support and insights across regions and industry sectors on the subjects to be addressed in the Framework Convention and the two early protocols. This technical business advisory group will include 20 members taking into account, in a balanced and transparent way, the equitable geographical representation, industrial sector; business sizes; gender parity and diversity of the participating members.

5. In the intersessional period, the Chair will organize consultations with the technical business advisory group to take stock of their input. A report on these consultations will be published in English on the website of the Ad Hoc Committee. Translation of the report into other official languages of the United Nations will be subject to the availability of documentation entitlements allocated to the Committee.[[2]](#footnote-2)

1. *Proposal based on Annex II, Report of the Ad Hoc Committee to Elaborate a Comprehensive International Convention on Countering the Use of Information and Communications Technologies for Criminal Purposes on its session on organizational matters held on 24 February 2022* [↑](#footnote-ref-1)
2. *Last two paragraphs introducing a technical business advisory group were not part of Annex II (footnote 1 of this document). Second part of para 5, is however inspired by the reporting modalities identified for the multi-stakeholders intersessional meetings (in this case we are asking specific technical business advisory group’s intersessional meetings).* [↑](#footnote-ref-2)