

***Calling international tax and international law students!***

PRO BONO WORK AND DIRECTED RESEARCH PROJECTS: Spring Semester 2026

**UNITED NATIONS FRAMEWORK CONVENTION ON INTERNATIONAL TAX COOPERATION**

In 2023, the United Nations General Assembly [adopted a landmark resolution](#) to begin negotiations on a new UN Framework Convention on International Tax Cooperation. This aims to make international tax law and governance more inclusive, transparent, effective and fair. More information is available at <https://financing.desa.un.org/unfcitc> . An Intergovernmental Negotiating Committee (INC) for a 3 year term from 2025 to 2027 aims to produce the text of a Framework Convention and two protocols on (1) taxation of cross-border services (e.g digital services) and (2) dispute prevention and resolution. The Fourth Meeting of the INC (INC-4) is scheduled to be held on 2-3 and 5-13 February 2026 in New York.

In this context, there will be two related opportunities for NYU Law students in Spring 2026:

**1. Support to UN Missions participating in the INC negotiations (pro-bono with the option of combining this with a Directed Research project for credit)**

A limited number of students will have the opportunity to work with selected UN Permanent Missions participating in INC-4 in February. Students would attend INC meetings at UN Headquarters, take structured notes of negotiations, prepare short written and oral briefings on the issues discussed for Mission staff and engage in follow up work as needed and if available. This experience is similar to the work that students undertake in the [United Nations Diplomacy Clinic](#) in the fall semester and is intended to give students an inside view of multilateral negotiations that they might not otherwise see.

**2. Directed research projects on issues related to the Framework Tax Convention.**

Professor Miranda Stewart is available to supervise directed research projects on topics related to the UN Framework Tax Convention to support Professor Stewart's applied pro bono research on the issue, and in particular to support developing country UN missions and non-government organisations. It is likely that projects would be suitable for a 1 CREDIT OPTION B PAPER. In some cases, a 2 CREDIT OPTION A PAPER may be appropriate.

**Qualifications:** These opportunities are open for JD or LLM students with studies or experience in:

- International tax law, or tax treaties
- Public international law, the United Nations, or international institutions
- Language skills in various country languages may also be helpful.

**Additional Information:** If suitably documented and completed, this work may be eligible to satisfy the Pro Bono requirements for admission to the NY Bar. For more information, see: <http://www.law.nyu.edu/publicinterestlawcenter/forstudents/nys-bar-pro-bono-requirement>.

**Application Instructions:** Please email an Expression of Interest to Professor Stewart at [miranda.stewart@law.nyu.edu](mailto:miranda.stewart@law.nyu.edu) specifying current degree and relevant subjects previously studied or enrolled in Spring 2026. Please include a 1-page CV identifying relevant prior study or experience, a transcript of NYU Law results, if available and a writing sample.

**If possible, please submit your expression of interest by Friday, January 9, 2026 so that we can meet registration deadlines for attendance at INC-4 meetings in February.**