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**Committee of Experts on International Cooperation
in Tax Matters**
Thirteenth session
New York, 5-8 December 2016

Provisional agenda and organization of work

Provisional agenda

1. Opening of the session by the Chair of the Committee.
2. Adoption of the agenda and organization of work.
3. Discussion of substantive issues related to international cooperation in tax matters:
 - (a) Issues related to the updating of the United Nations Model Tax Convention:
 - (i) Article 8 (Shipping, inland waterways transport and air transport): The meaning and coverage of the term “profits from the operation of ships or aircraft in international traffic”;
 - (ii) Presentation by OECD representative on OECD Model changes relating to international traffic and possible similar changes to the UN Model;
 - (iii) Base erosion and profit-shifting – possible changes to Articles and Commentaries, including a possible LOB clause;
 - (iv) Numbering of the updated Model.
 - (b) Other issues:
 - (i) Update of the Transfer Pricing Manual – Report on editorial process;
 - (ii) Taxation of the extractive industries;
 - (iii) Taxation of development projects;
 - (iv) Mutual agreement procedure — dispute avoidance and resolution;
 - (v) Capacity-building;
 - (vi) Presentation on environmental tax issues of relevance to developing countries.
4. Dates and provisional agenda for the fourteenth session of the Committee.
5. Adoption of the report of the Committee on its twelfth and thirteenth sessions.

Provisional organization of work

<i>Date</i>	<i>Item</i>	
Monday, 05 December		
9-10 a.m.		Registration of participants
10-10.30 a.m.	1	Opening of the session by the Chair of the Committee
10.30-10.45 a.m.	2	Adoption of the agenda and organization of work
10.45-12.15 p.m.	3 (b) (i)	Update of the Transfer Pricing Manual – Report on editorial process
<i>12.15-12.30 p.m.</i>		<i>Coffee break</i>
12.30-1 p.m.	3 (b) (iii)	Taxation of development projects
<i>1-3 p.m.</i>		<i>Lunch break</i>
3-4 p.m.	3 (b) (vi)	Presentation on environmental tax issues of relevance to developing countries
<i>4-4.15 p.m.</i>		<i>Coffee break</i>
4.15-6 p.m.	3 (a) (iii)	Base erosion and profit-shifting – possible changes to Articles and Commentaries, including a possible LOB clause
Tuesday, 06 December		
10-11.45 a.m.	3 (a) (iii)	Base erosion and profit-shifting – possible changes to Articles and Commentaries, including a possible LOB clause (continued)
<i>11.45-12 p.m.</i>		<i>Coffee break</i>
12-1 p.m.	3 (a) (iii)	Base erosion and profit-shifting – possible changes to Articles and Commentaries, including a possible LOB clause (continued)
<i>1-3 p.m.</i>		<i>Lunch break</i>
3-4.15 p.m.	3 (a) (iii)	Base erosion and profit-shifting – possible changes to Articles and Commentaries, including a possible LOB clause (continued)
<i>4.15-4.30 p.m.</i>		<i>Coffee break</i>
4.30-6 p.m.	3 (a) (i)	Article 8 (Shipping, inland waterways transport and air transport): The meaning and coverage of the term “profits from the operation of ships or aircraft in international traffic”

<i>Date</i>	<i>Item</i>	
Wednesday, 07 December		
10-11 a.m.	3 (a) (ii)	Presentation by OECD representative on OECD Model changes relating to international traffic and possible similar changes to the UN Model
11-11.45 a.m.	3 (b) (iv)	Mutual agreement procedure — dispute avoidance and resolution)
<i>11.45-12 p.m.</i>		<i>Coffee break</i>
12-1 p.m.	3 (b) (iv)	Mutual agreement procedure — dispute avoidance and resolution (continued)
<i>1-3 p.m.</i>		<i>Lunch break</i>
3-3.30 p.m.	3 (b) (iv)	Mutual agreement procedure — dispute avoidance and resolution (continued)
<i>3.30-3.45 p.m.</i>		<i>Coffee break</i>
3.45-5.15 p.m.	3 (b) (v)	Capacity-building
5.15-6 p.m.	3 (a) (iv)	Numbering of the updated Model
Thursday, 08 December		
10-11.15 a.m.	3 (a) (iv)	Numbering of the updated Model (continued)
11.15-12.00 p.m.	3 (b) (ii)	Taxation of the Extractive Industries
<i>12.00-12.15 p.m.</i>		<i>Coffee break</i>
12.15-1 p.m.	3 (b) (ii)	Taxation of the Extractive Industries (continued)
<i>1-3 p.m.</i>		<i>Lunch break</i>
3-3.45 p.m.	3 (b) (ii)	Taxation of the Extractive Industries (continued)
<i>3.45-4.00 p.m.</i>		<i>Coffee break</i>
4.00-5.15 p.m.	4	Dates and provisional agenda for the fourteenth session of the Committee
5.15-6 p.m.	5	Adoption of the report of the Committee on its twelfth and thirteenth sessions