



Economic and Social Council

Distr.: General
11 February 2019

Original: English

Committee of Experts on International Cooperation in Tax Matters Eighteenth session New York, 23–26 April 2019

Provisional agenda and organization of work

Provisional agenda

1. Opening of the session by the Co-Chairs.
2. Adoption of the agenda and organization of work.
3. Discussion of substantive issues related to international cooperation in tax matters:
 - (a) Procedural issues for the Committee;
 - (b) Report of the Subcommittee on Updating the United Nations Model Double Taxation Convention between Developed and Developing Countries, including:
 - (i) Taxation of royalties;
 - (ii) Taxation of collective investment vehicles.
 - (c) Tax and the Sustainable Development Goals: follow-up report;
 - (d) Update of the United Nations Practical Manual on Transfer Pricing for Developing Countries;
 - (e) Update of the Handbook on Selected Issues for Taxation of the Extractive Industries by Developing Countries;
 - (f) Update of the Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries;
 - (g) Dispute avoidance and resolution;
 - (h) Capacity-building;
 - (i) Environmental tax issues;
 - (j) Tax consequences of the digitalized economy – issues of relevance for developing countries;
 - (k) Taxation of development projects;



- (l) Relationship of tax treaties with trade and investment treaties;
 - (m) Other matters for consideration.
4. Provisional agenda for the nineteenth session of the Committee.
 5. Adoption of the report of the Committee on its eighteenth session.

Provisional organization of work

<i>Date</i>	<i>Item</i>	
Tuesday, 23 April		
9–10 a.m.		Registration of participants
10–10.30 a.m.	1	Opening of the session by the Co-Chairs
	2	Adoption of the agenda and organization of work
10.30–11.30 a.m.	3 (c)	Tax and the Sustainable Development Goals: follow-up report
11.30–11.45 a.m.		Coffee break
11.45 a.m.–1 p.m.	3 (f)	Update of the Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries
1–3 p.m.		Lunch break
3–4 p.m.	3 (l)	Relationship of tax treaties with trade and investment treaties
4–4.15 p.m.		Coffee break
4.15–6 p.m.	3 (a)	Procedural issues for the Committee (<i>closed consultations</i>)
Wednesday, 24 April		
10–11.30 a.m.	3 (e)	Update of the Handbook on Selected Issues for Taxation of the Extractive Industries by Developing Countries
11.30–11.45 a.m.		Coffee break
11.45 a.m.–1 p.m.	3 (d)	Update of the United Nations Practical Manual on Transfer Pricing for Developing Countries
1–3 p.m.		Lunch break
3–3.30 p.m.	3 (d)	Update of the United Nations Practical Manual on Transfer Pricing for Developing Countries (<i>continued</i>)
3.30–4.15 p.m.	3 (j)	Tax consequences of the digitalized economy – issues of relevance for developing countries
4.15–4.30 p.m.		Coffee break
4.30–6 p.m.	3 (j)	Tax consequences of the digitalized economy – issues of relevance for developing countries (<i>continued</i>)

<i>Date</i>	<i>Item</i>	
Thursday, 25 April		
10–11.15 a.m.	3 (j)	Tax consequences of the digitalized economy – issues of relevance for developing countries (<i>continued</i>)
11.15–11.30 a.m.		Coffee break
11.30 a.m.–1 p.m.	3 (b)	Report of the Subcommittee on Updating the United Nations Model Double Taxation Convention between Developed and Developing Countries, including: <ul style="list-style-type: none"> (i) Taxation of royalties (ii) Taxation of collective investment vehicles
1–3 p.m.		Lunch break
3–3.45 p.m.	3 (b)	Report of the Subcommittee on Updating the United Nations Model Double Taxation Convention between Developed and Developing Countries (<i>continued</i>)
3.45–4 p.m.		Coffee break
4–5.15 p.m.	3 (g)	Dispute avoidance and resolution
5.15–6 p.m.	3 (a)	Procedural issues for the Committee (<i>closed consultations, continued</i>)
Friday, 26 April		
10–11.30 a.m.	3 (i)	Environmental tax issues
11.30–11.45 a.m.		Coffee break
11.45 a.m.–1 p.m.	3 (k)	Taxation of development projects
1–3 p.m.		Lunch break
3–4.30 p.m.	3 (h)	Capacity-building
4.30–4.45 p.m.		Coffee break
4.45–5.15 p.m.	3 (m)	Other matters for consideration
5.15–5.45 p.m.	4	Provisional agenda for the nineteenth session of the Committee
5.45–6 p.m.	5	Adoption of the report of the Committee on its eighteenth session; closing of the session