United Nations E/c.18/2018/8

## **Economic and Social Council**

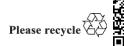
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Committee of Experts on International Cooperation in Tax Matters
Seventeenth session
Geneva, 16–19 October 2018

## 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.
- 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;
  - (c) Other issues:
    - (i) Update of the United Nations Practical Manual on Transfer Pricing for Developing Countries;
    - (ii) Update of the Handbook on Selected Issues for Taxation of the Extractive Industries by Developing Countries;
    - (iii) Update of the Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries;
    - (iv) Treatment of collective investment vehicles;
    - (v) Dispute avoidance and resolution;
    - (vi) Capacity-building;
    - (vii) Environmental tax issues;
    - (viii) Tax consequences of the digitalized economy issues of relevance for developing countries;
    - (ix) Taxation of development projects;
    - (x) Other matters for consideration;
    - (xi) Tax issues of royalties.
- 4. Provisional agenda for the eighteenth session of the Committee.
- 5. Adoption of the report of the Committee on its seventeenth session.





## Provisional organization of work

Date	Item	
Tuesday, 16 October		
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 a.m.	3	Discussion of substantive issues related to international cooperation in tax matters
	3 (b)	Report of the Subcommittee on Updating the United Nations Model Double Taxation Convention between Developed and Developing Countries
11–11.15 a.m.		Coffee break
11.15 a.m12 noon	3 (b)	Report of the Subcommittee on Updating the United Nations Model Double Taxation Convention between Developed and Developing Countries (continued)
12 noon-1 p.m.	3 (c) (xi)	Tax issues of royalties
1–3 p.m.		Lunch break
3–4.30 p.m.	3 (a)	Procedural issues for the Committee (closed meeting)
4.30–4.45 p.m.		Coffee break
4.45–6 p.m.	3 (a)	Procedural issues for the Committee (closed meeting) (continued)
Wednesday, 17 October	•	
10–11.30 a.m.	3 (c) (v)	Dispute avoidance and resolution
11.30–11.45 a.m.		Coffee break
11.45 a.m1 p.m.	3 (c) (v)	Dispute avoidance and resolution (continued)
1–3 p.m.		Lunch break
3–4.30 p.m.	3 (c) (ii)	Update of the Handbook on Selected Issues for Taxation of the Extractive Industries by Developing Countries
4.30–4.45 p.m.		Coffee break
4.45–6 p.m.	3 (c) (i)	Update of the United Nations Practical Manual on Transfer Pricing for Developing Countries

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Date	Item	
Thursday, 18 October	r	
10-11.30 a.m.	3 (c) (ix)	Taxation of development projects
11.30–11.45 a. m.		Coffee break
11.45 a.m1 p.m.	3 (c) (vii)	Environmental tax issues
1–3 p.m.		Lunch break
3–4.30 p.m.	3 (c) (iv)	Treatment of collective investment vehicles
4.30–4.45 p.m.		Coffee break
4.45–6 p.m.	3 (c) (vi)	Capacity-building
Friday, 19 October		
10–11.15 a.m.	3 (c) (viii)	Tax consequences of the digitalized economy — issues of relevance for developing countries
11.15–11.30 a.m.		Coffee break
11.30 a.m1 p.m.	3 (c) (iii)	Update of the Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries
1–3 p.m.		Lunch break
3–3.45 p.m.	3 (c) (iii)	Update of the Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries (continued)
3.45–4.45 p.m.	3 (c) (x)	Other matters for consideration (including international tax evasion and avoidance schemes, and shell companies)
4.45–5 p.m.		Coffee break
5–5.45 p.m.	4	Provisional agenda for the eighteenth session of the Committee
5.45–6 p.m.	5	Adoption of the report of the Committee on its seventeenth session; closing of the session

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