



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.
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;
 - (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

<i>Date</i>	<i>Item</i>	
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.m.–12 noon	3 (b)	Report of the Subcommittee on Updating the United Nations Model Double Taxation Convention between Developed and Developing Countries (<i>continued</i>)
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 (<i>closed meeting</i>)
4.30–4.45 p.m.		Coffee break
4.45–6 p.m.	3 (a)	Procedural issues for the Committee (<i>closed meeting</i>) (<i>continued</i>)
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.m.–1 p.m.	3 (c) (v)	Dispute avoidance and resolution (<i>continued</i>)
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

<i>Date</i>	<i>Item</i>	
Thursday, 18 October		
10–11.30 a.m.	3 (c) (ix)	Taxation of development projects
11.30–11.45 a. m.		Coffee break
11.45 a.m.–1 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.m.–1 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 (<i>continued</i>)
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