

# International Cooperation in Tax Matters



Virtual informal meetings, 20-23 and 26-29 October 2020

21<sup>st</sup> Session of the UN Committee of Experts  
on International Cooperation in Tax Matters  
8:00 – 11:00 am daily\*

\*All times are New York time (EST)

## Tuesday, 20 October

08:00 - 08:20	1	<b>Opening of the 21<sup>st</sup> Session</b> by the Co-Chairs
08:20 - 08:40	2	<b>Agenda</b> and organization of work - adoption
08:40 - 09:30	3(d)	<b>Transfer pricing</b> – Updating of the UN Practical Manual on Transfer Pricing for Developing Countries
09:30 - 09:45		<i>Coffee break</i>
09:45 - 10:20	3(d)	<b>Transfer pricing</b> – Updating of the UN Practical Manual ( <i>cont.</i> )
10:20 - 11:00	3(a)	<b>Procedural issues</b>

## Wednesday, 21 October

08:00 - 09:30	3(a)	<b>Procedural issues</b> ( <i>cont.</i> )
09:30 - 09:45		<i>Coffee break</i>
09:45 - 11:00	3(b)	<b>UN Model</b> - updating the UN Model Double Taxation Convention between Developed and Developing Countries

## Thursday, 22 October

08:00 – 9:30	3(b)	<b>UN Model</b> update ( <i>cont.</i> )
09:30 - 09:45		<i>Coffee break</i>
09:45 - 10:15	3(b)	<b>UN Model</b> update ( <i>cont.</i> )
10:15 - 11:00	3(c)	<b>Tax and the Sustainable Development Goals;</b>

## Friday, 23 October

08:00 - 09:30	3(i)	<b>Tax consequences of the digitalized economy</b>
09:30 - 09:45		<i>Coffee break</i>
09:45 - 11:00	3(j)	<b>Tax treatment of ODA projects</b>

## Monday, 26 October

08:00 – 08.45	3(j)	<b>Tax treatment of ODA projects</b> ( <i>cont.</i> )
08:45 - 09:30	3(e)	<b>Extractive industries</b> – Updating of the Handbook on Selected Issues for Taxation of the Extractive Industries by Developing Countries
09:30 - 09:45		<i>Coffee break</i>
09:45 – 11:00	3(e)	<b>Extractive industries</b> – Updating of the Handbook ( <i>cont.</i> )

## Tuesday, 27 October

08:00 - 09:30	3(h)	<b>Environmental tax issues</b>
09:30 - 09:45		<i>Coffee break</i>
09:45 - 11:00	3(i)	<b>Tax consequences of the digitalized economy</b> ( <i>cont.</i> )

### Wednesday, 28 October

08:00 - 08:45	3(i)	<b>Tax consequences of the digitalized economy</b> ( <i>cont.</i> )
08:45 - 09:30	3(f)	<b>Dispute avoidance and resolution</b>
09:30 - 09:45		<i>Coffee break</i>
09:45 - 11:00	3(f)	<b>Dispute avoidance and resolution</b> ( <i>cont.</i> )

### Thursday, 29 October

08:00 - 08:45	3(g)	<b>Capacity-building</b>
08:45 - 09:30	3(k)	<b>Other matters</b> for consideration
09:30 - 09:45		<i>Coffee break</i>
09:45 - 10:15	4	<b>Provisional Agenda</b> for twenty-second session
10:15 - 11:00	5	Arrangements for <b>adopting the report</b> of the Committee on its twenty-first session