

International Cooperation in Tax Matters



Virtual informal meetings, 19-23 and 26-28 April 2021

22nd 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)

Monday, 19 April

08:00 - 08:20	1	Opening of the 22nd Session by the Co-Chairs
08:20 - 08:40	2	Agenda and organization of work - adoption
08:40 - 09:30	3(f)	Dispute avoidance and resolution
09:30 - 09:45		<i>Coffee break</i>
09:45 - 10:00	3(f)	Dispute avoidance and resolution (<i>cont.</i>)
10:00 - 11:00	3(i)	Tax consequences of the digitalized economy

Tuesday, 20 April

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

Wednesday, 21 April

08:00 - 09:30	3(e)	Extractive industries – 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)	Extractive industries – Updating of the Handbook (<i>cont.</i>)

Thursday, 22 April

08:00 - 08:30	3(e)	Extractive industries – Updating of the Handbook (<i>cont.</i>)
08:30 - 09:30	3(b)	UN Model - updating the UN Model Double Taxation Convention between Developed and Developing Countries
09:30 - 09:45		<i>Coffee break</i>
09:45 - 11:00	3(b)	UN Model update (<i>cont.</i>)

Friday, 23 April

08:00 - 09:30	3(b)	UN Model update (<i>cont.</i>)
09:30 - 09:45		<i>Coffee break</i>
09:45 - 11:00	3(h)	Environmental tax issues

Monday, 26 April

08:00 - 09:30	3(h)	Environmental tax issues (<i>cont.</i>)
09:30 - 09:45		<i>Coffee break</i>
09:45 - 10:15	3(h)	Environmental tax issues (<i>cont.</i>)
10:15 - 11:00	3(g)	Capacity-building

Tuesday, 27 April

08:00 - 08:20	3(g)	Capacity-building
08:20 - 08:50	3(f)	Dispute avoidance and resolution (<i>cont.</i>)
08:50 - 09:25	3(i)	Tax consequences of the digitalized economy (<i>cont. – if needed</i>)
09:25 - 09:40		<i>Coffee break</i>
09:40 - 10:35	3(b)	UN Model update (<i>cont. – if needed</i>)
10:35 - 11:00	3(d)	Transfer pricing – Updating of the UN Practical Manual on Transfer Pricing for Developing Countries

Wednesday, 28 April

08:00 - 08:20	3(a)	Procedural issues
08:20 - 09:15	3(c)	Tax and the Sustainable Development Goals
09:15 - 09:30	3(j)	Other matters for consideration
09:30 - 09:45		<i>Coffee break</i>
09:45 - 10:15	3(j)	Other matters for consideration
10:15 - 10:40	4	Provisional Agenda for twenty-third session
10:40 - 10:50	5	Arrangements for adopting the report of the Committee on its twenty-second session
10:50 - 11:00		Close of Informal Meetings