

International Cooperation in Tax Matters

Virtual informal meetings, 19-22 and 25-28 October 2021



23rd 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, 19 October

08:00 - 08:05	1	(Closed Meeting) Opening of the 23rd Session by the Representative of the Secretary-General
08:05 - 08:25	2	(Closed Meeting) Election of the Chair or Co-Chairs, and Vice-Chairs, of the Committee
08:25 - 08:45	3	Remarks by the Chair or Co-Chairs of the Committee (followed by remarks from the Representative of the Secretary-General)
08:45 - 08:55	4	Agenda and organization of work - adoption
08:55 - 09:35	5(b)	Taxation and the Sustainable Development Goals
09:35 - 09:50		<i>Coffee break</i>
09:50 - 11:00	5(l)	Taxation and coronavirus disease (COVID-19)

Wednesday, 20 October

08:00 - 09:30	5(c)	Issues related to the United Nations Model Double Taxation Convention
09:30 - 09:45		<i>Coffee break</i>
09:45 - 10:15	5(c)	Issues related to the United Nations Model Tax Convention (cont.)
10:15 - 11:00	5(j)	Digitalization and other opportunities to improve tax administration

Thursday, 21 October

08:00 - 08:20	5(j)	Digitalization and other opportunities to improve tax administration (cont.)
08:20 - 09:30	5(e)	Transfer pricing
09:30 - 09:45		<i>Coffee break</i>
09:45 - 11:00	5(d)	Manual for the Negotiation of Bilateral Tax Treaties

Friday, 22 October

08:00 - 09:30	5(i)	Taxation issues related to the digitalized and globalized economy
09:30 - 09:45		<i>Coffee break</i>
09:45 - 10:00	5(i)	Taxation issues related to the digitalized and globalized economy (cont.)
10:00 - 11:00	5(p)	Capacity building

Monday, 25 October

08:00 - 09:10	5(g)	Environmental and environmentally related tax issues
09:10 - 09:30	5(o)	Relationship of tax, trade and investment agreements
09:30 - 09:45		<i>Coffee break</i>
09:45 - 10:30	5(o)	Relationship of tax, trade and investment agreements (cont.)
10:30 - 11:00	5(k)	Increasing tax transparency



DESA
Financing



**Financing for
Development**

Tuesday, 26 October

08:00 - 08:30	5(k)	Increasing tax transparency (<i>cont.</i>)
08:30 - 09:30	5(m)	Wealth and solidarity taxes
09:30 - 09:45		<i>Coffee break</i>
09:45 - 11:00	5(f)	Taxation of the extractive industries

Wednesday, 27 October

08:00 - 09:30	5(n)	Indirect tax issues, including health taxes
09:30 - 09:45		<i>Coffee break</i>
09:45 - 11:00	5(h)	Dispute avoidance and resolution

Thursday, 28 October

08:00 - 08:45	5(a)	Procedural issues
08:45 - 09:30	5(q)	Other matters for consideration
09:30 - 09:45		<i>Coffee break</i>
09:45 - 10:00	5(q)	Other matters for consideration (<i>cont.</i>)
10:00 - 10:30	6	Provisional Agenda for the twenty-fourth session
10:30 - 10:50	7	Arrangements for adopting the report of the Committee on its twenty-third session
10:50 - 11:00		Close of Informal Meetings

