

International Cooperation in Tax Matters

In-person meetings, 27th to 30th March 2023, New York

26th Session of the UN Committee of Experts on International Cooperation in Tax Matters

10:00 am – 1:00 pm and 3:00 pm – 6:00 pm daily*

*All times are New York time (EST)

Local times for the first day of the meeting can be found [here](#), but please check.

Timings for individual agenda items are indicative only and should not be taken as binding the Committee.

The Session will be webcast – details will be available [here](#).



Monday, 27 March

10:00 - 11:00	1	Closed meeting of Committee Members only - including opening of the 26th Session by the Committee Co-Chairs
11:00 - 11:10	1	Open meeting commences - Welcome remarks by the Co-Chairs to Members and Observers
11:10 - 11:20	1	Welcome remarks by the Representative of the Secretary-General
11:20 - 11:25	2	Adoption of the Agenda
11:25 - 12:00	3(e)	Transfer pricing
12:00 - 12:15		<i>Coffee break</i>
12:15 - 1:00	3(e)	Transfer pricing (cont.)
1:00 - 3:00		<i>Lunch break</i>
3:00 - 3:40	3(b)	Taxation and the Sustainable Development Goals
3:40 - 5:00	3(f)	Taxation of the extractive industries
5:00 - 5:15		<i>Coffee break</i>
5:15 - 6:00	3(i)	Taxation issues related to the digitalized and globalized economy

Tuesday, 28 March

10:00 - 11:00	3(a)	Procedural issues (closed meeting)
11:00 - 11:35	3(i)	Taxation issues related to the digitalized and globalized economy (cont.)
11:35 - 12:05	3(c)	Issues related to the United Nations Model Double Taxation Convention
12:05 - 12:20		<i>Coffee break</i>
12:20 - 1:00	3(c)	Issues related to the United Nations Model Double Taxation Convention (cont.)
1:00 - 3:00		<i>Lunch break</i>
3:00 - 3:20	3(c)	Issues related to the United Nations Model Double Taxation Convention (cont.)
3:20 - 4:30	3(g)	Environmental taxation
4:30 - 4:45		<i>Coffee break</i>
4:45 - 5:30	3(q)	Capacity building
5:30 - 6:00	3(k)	Digitalization and other opportunities to improve tax administration



Wednesday, 29 March

10:00 - 10:35	3(k)	Digitalization and other opportunities to improve tax administration (<i>cont.</i>)
10:35 - 11:40	3(p)	Relationship of tax, trade and investment agreements
11:40 - 11:55		<i>Coffee break</i>
11:55 - 1:00	3(l)	Increasing tax transparency
1:00 - 3:00		<i>Lunch break</i>
3:00 - 4:20	3(n)	Indirect taxes
4:20 - 4:35		<i>Coffee break</i>
4:35 - 5:30	3(m)	Wealth and solidarity taxes
5:30 - 6:00		Closed meeting of the Committee

Thursday, 30 March

10:00 - 10:15	3(m)	Wealth and solidarity taxes (<i>cont.</i>)
10:15 - 11:15	3(j)	Taxation of crypto-assets
11:15 - 11:30		<i>Coffee break</i>
11:30 - 1:00	3(o)	Health taxes
1:00 - 3:00		<i>Lunch break</i>
3:00 - 3:20	3(h)	Dispute avoidance and resolution
3:20 - 4:00	3(d)	Update of the Manual for the Negotiation of Bilateral Tax Treaties
4:00 - 4:45	3(r)	Other matters for consideration (including Taxation and Foreign Exchange)
4:45 - 5:00		<i>Coffee break</i>
5:00 - 5:20	4	Provisional agenda for the twenty-seventh session
5:20 - 5:25	5	Arrangements for adopting the report of the Committee on its twenty-sixth session
5:25 - 5:30		Remarks by Committee Co-Chairs and Secretariat
5:30 - 6:00		Closed meeting of the Committee incl. Close of Session



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