

United Nations

E/C.18/2016/3



## Economic and Social Council

Distr.: General  
29 July 2016

Original: English

---

### **Committee of Experts on International Cooperation in Tax Matters**

**Twelfth session**

Geneva, 11-14 October 2016

Item 3 (b) (iv) of the provisional agenda\*

**Discussion of substantive issues related to international  
cooperation in tax matters: other issues: capacity-building**