



Economic and Social Council

Distr.: Limited
5 June 2014

Original: English

2014 session

Item 16 (h) of the provisional agenda*

Economic and environmental questions: international cooperation in tax matters

Draft decision submitted by the Vice-President of the Council, Oh Joon (Republic of Korea)

Venue and dates of and provisional agenda for the tenth session of the Committee of Experts on International Cooperation in Tax Matters

The Economic and Social Council:

(a) Decides that the tenth session of the Committee of Experts on International Cooperation in Tax Matters will be held in Geneva from 27 to 31 October 2014;

(b) Approves the following provisional agenda for the tenth session of the Committee:

1. Opening of the session by the Chair of the Committee.
2. Adoption of the agenda and organization of work.
3. Discussion of substantive issues related to international cooperation in tax matters:
 - (a) Issues related to the updating of the United Nations Model Tax Convention:
 - (i) Article 4 (resident): application of treaty rules to hybrid entities;
 - (ii) Article 5 (permanent establishment):
 - (a) The meaning of “connected projects”;
 - (b) Physical presence issue;
 - (iii) Article 8 (shipping, inland waterways transport and air transport):

* [E/2014/L.1/Rev.1](#), annex II.



- (a) The meaning and coverage of the term “auxiliary activities”;
 - (b) The application of the article to cruise shipping;
 - (iv) Article 9 (associated enterprises): update of its commentary and transfer pricing issues;
 - (v) Base erosion and profit-shifting;
 - (vi) Article 12 (royalties): general considerations, including equipment-related issues;
 - (vii) Article 13 (capital gains): the practical implications of paragraph 4;
 - (viii) Article 23 (methods for the elimination of double taxation): conflicts of qualification and conflicts of interpretation;
 - (ix) Article 26 (exchange of information);
 - (x) Taxation of services:
 - (a) Taxation of services — general discussion;
 - (b) Article on technical services;
 - (b) Other issues:
 - (i) Issues for the next update of the United Nations Practical Manual on Transfer Pricing for Developing Countries;
 - (ii) Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries;
 - (iii) Taxation of the extractive industries;
 - (iv) Taxation of development projects;
 - (v) Capacity-building;
 - (vi) Cooperative compliance and corporate governance in tax matters;
 - (vii) International trade in goods — tax issues.
4. Dates and provisional agenda for the eleventh session of the Committee.
 5. Adoption of the report of the Committee on its tenth session.
