

International Cooperation in Tax Matters



In-person meetings, 18th to 21st October 2022, Geneva

25th 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 Geneva, Switzerland time

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](#)

Tuesday, 18 October

Agenda item and papers

10:00 - 11:00	1	Closed meeting of Committee Members only - including opening of the 25th 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 <ul style="list-style-type: none">• Agenda: (E/C.18/2022/3)
11:25 - 12:00	3(f)	Taxation of the extractive industries <ul style="list-style-type: none">• Co-Coordinator's Report: CRP.35
12:00 - 12:15		<i>Coffee break</i>
12:15 - 1:00	3(f)	Taxation of the extractive industries (cont.)
1:00 - 3:00		<i>Lunch break</i>
3:00 - 3:40	3(b)	Taxation and the Sustainable Development Goals <ul style="list-style-type: none">• Note by the Secretariat
3:40 - 5:00	3(e)	Transfer pricing <ul style="list-style-type: none">• Co-Coordinator's Report: CRP.16
5:00 - 5:15		<i>Coffee break</i>
5:15 - 6:00	3(m)	Wealth and solidarity taxes <ul style="list-style-type: none">• Coordinator's Report: CRP.17

Wednesday, 19 October

10:00 - 11:20	3(a)	Procedural issues (closed meeting)
11:20 - 11:35	3(m)	Wealth and solidarity taxes (cont.)
11:35 - 12:00	3(c)	Issues related to the United Nations Model Double Taxation Convention <ul style="list-style-type: none">• Co-Coordinator's Report: CRP.22• Subject-to-tax-rule: CRP.23• Computer software- Royalties CRP.24
12:00 - 12:15		<i>Coffee break</i>
12:15 - 1:00	3(c)	Issues related to the United Nations Model Double Taxation Convention



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1:00 - 3:00		<i>Lunch break</i>
3:00 - 3:20	3(c)	Issues related to the United Nations Model Double Taxation Convention
3:20 - 4:30	3(g)	Environmental taxation <ul style="list-style-type: none"> • Co-Coordicators' Report: CRP.20
4:30 - 4:45		<i>Coffee break</i>
4:45 - 5:35	3(q)	Capacity building <ul style="list-style-type: none"> • <i>No paper</i>
5:35 - 6:00	3(k)	Digitalization and other opportunities to improve tax administration <ul style="list-style-type: none"> • Co-Coordicators' Report: CRP.33

Thursday, 20 October

10:00 - 10:40	3(k)	Digitalization and other opportunities to improve tax administration (<i>cont.</i>)
10:40 - 11:40	3(p)	Relationship of tax, trade and investment agreements <ul style="list-style-type: none"> • Co-Coordicators' Report: CRP.18
11:40 - 11:55		<i>Coffee break</i>
11:55 - 1:00	3(l)	Increasing tax transparency <ul style="list-style-type: none"> • Co-Coordicators' Report: CRP.32
1:00 - 3:00		<i>Lunch break</i>
3:00 - 4:15	3(n)	Indirect taxes <ul style="list-style-type: none"> • Co-Coordicators' Report: CRP.21
4:15 - 4:30		<i>Coffee break</i>
4:30 - 5:30	3(i)	Taxation issues related to the digitalized and globalized economy <ul style="list-style-type: none"> • Co-Coordicators' Report: CRP.19
5:30 - 6:00		Closed meeting of the Committee

Friday, 21 October

10:00 - 10:20	3(i)	Taxation issues related to the digitalized and globalized economy (<i>cont.</i>)
10:20 - 11:30	3(j)	Taxation of crypto-assets <ul style="list-style-type: none"> • <i>No paper</i>
11:30 - 11:45		<i>Coffee break</i>
11:45 - 1:00	3(o)	Health taxes <ul style="list-style-type: none"> • Co-Coordicators' Report: CRP.29 • Draft of Chapter 4: CRP.30 • Chapter Outlines: CRP.31
1:00 - 3:00		<i>Lunch break</i>
3:00 - 3:40	3(h)	Dispute avoidance and resolution <ul style="list-style-type: none"> • Coordinator's Report: CRP.34
3:40 - 4:20	3(d)	Update of the Manual for the Negotiation of Bilateral Tax Treaties <ul style="list-style-type: none"> • Co-Coordicators' Report: CRP.25



- [Proposed changes to the Manual: CRP.26](#)
- [Guide to negotiations by videoconference: CRP.27](#)

4:20 - 4:35	3(r)	Other matters for consideration
4:35 - 4:50		<i>Coffee break</i>
4:50 - 5:15	4	Provisional agenda for the twenty-sixth session
5:15 - 5:20	5	Arrangements for adopting the report of the Committee on its twenty-fifth session
5:20 - 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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