

**Update Message from Co-Coordinator**s of the Subcommittee on Tax Challenges Related to the Digitalization of the Economy - William Babatunde Fowler and Aart Roelofsen:

The Co-Coordinator

s look back on a productive 21<sup>st</sup> session of the Committee in which substantial time was dedicated to the tax issues related to the digitalization of the economy, more specifically, to the inclusion of a new Article 12B into the UN Model. Having voted for including an Article 12B on Automated Digital Services in the UN Model at its 21<sup>st</sup> Session, at the 22<sup>nd</sup> session in April next year the Committee will be asked to finalise the text of the Article and Commentary. The Subcommittee will use the remaining months to jointly improve where possible the draft of the Article and the Commentary and will include a minority view in the Commentary.

All Committee members will be invited to participate in a (virtual) Subcommittee meeting soon, probably in December. A general idea of the next steps (to be discussed in the December meeting) would be to organize a second Subcommittee meeting if needed in January 2021 to review the amendments made after the December meeting and then organize an event where observers can join the discussion (probably in the form of a Workshop). In that way it will be possible to finalize the drafting and make sure that the final text can be distributed before the date of 26 March so that decisions can be made during the 22<sup>nd</sup> session in April.