

Decision

2012/255

Dates and draft agenda for the eighth session of the Committee of Experts on International Cooperation in Tax Matters

At its 49th plenary meeting, on 27 July 2012, the Economic and Social Council:

(a) Decided that the eighth session of the Committee of Experts on International Cooperation in Tax Matters would be held in Geneva from 15 to 19 October 2012;

(b) Approved the draft agenda for the eighth session of the Committee set out below.

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) United Nations Model Tax Convention update (status of the 2011 agreed update, publication, etc.);
 - (b) Transfer pricing: practical manual for developing countries;
 - (c) Tax treatment of services;
 - (d) Revision of the Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries;
 - (e) Article 13: capital gains;
 - (f) The United Nations Model Convention and climate change mechanisms;
 - (g) Exchange of information;
 - (h) Dispute resolution: proposed mutual agreement procedure guide;
 - (i) Capacity-building;
 - (j) Taxation and use of mobile technology;
 - (k) Taxation of development projects update;
 - (l) Classification of hybrid entities;
 - (m) Article 5: the meaning of “connected projects”;
 - (n) Permanent establishment issues in international value added tax cases;
 - (o) Article 8: transportation issues;
 - (p) Foreign direct investment issues and corporate taxation.
4. Dates and agenda for the ninth session of the Committee.

5. Adoption of the report of the Committee on its eighth session.
