

International Cooperation in Tax Matters

In-person meetings, 17th to 20th October 2023, Palais des Nations, Geneva

27th 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 time (CEST)



Local times for the first day of the meeting can be found [here](#), but please check.

Timings for individual agenda items are necessarily indicative only and should *not be taken as binding the Committee*.

Details on the Committee are [here](#). Information for those physically attending in Geneva is [here](#).

The report of the most recent session (the 26th held in New York in March 2023) is available [here](#).

Conference room papers (CRPs) are hyperlinked below. Some CRP numbers have not been used.

Tuesday, 17 October

10:00 - 10:45	1	Closed meeting of Committee Members only - including opening of the 27th Session by the Committee Co-Chairs
10:45 - 10:55	1	Open meeting commences - Welcome remarks by the Co-Chairs to Members and Observers
10:55 - 11:05	1	Welcome remarks by the Representative of the Secretary-General
11:05 - 11:10	2	Adoption of the Agenda
11:10 - 11:45	3(b)	Taxation and the Sustainable Development Goals (<i>no paper</i>)
11:45 - 12:00		<i>Coffee break</i>
12:00 - 1:00	3(e)	Transfer pricing Co-Coordinators' report (E/C.18/2023/CRP.26) Annex A (Transfer Pricing during COVID-19 Economic Downturn) Annex B (Toolkit) Annex C (Transfer Pricing of Carbon Offsets and Carbon Credits) Annex D (Agricultural Products) Annex E (Pharmaceutical Industry)
1:00 - 3:00		<i>Lunch break</i>
3:00 - 3:40	3(e)	Transfer Pricing (<i>cont.</i>)
3:40 - 5:05	3(f)	Taxation of the extractive industries Co-Coordinators' report (E/C.18/2023/CRP.31) Permanent Establishment and Other Income (E/C.18/2023/CRP.38) Tax Incentives and the Global Minimum Tax (E/C.18/2023/CRP.39)
5:05 - 5:20		<i>Coffee break</i>
5:20 - 5:30	3(d)	Update of the Manual for the Negotiation of Bilateral Tax Treaties (<i>no paper</i>)
5:30 - 6:00	3(c)	Issues related to the United Nations Model Double Taxation Convention Co-Coordinators' Report (E/C.18/2023/CRP.41) Software (E/C.18/2023/CRP.43) Article.8 (E/C.18/2023/CRP.44) Commentary to Article 14 (E/C.18/2023/CRP.45) Insurance (E/C.18/2023/CRP.46)

Wednesday, 18 October

- 10:00 - 10:45 3(a) **Procedural issues** (*closed meeting*)
- 10:45 - 11:40 3(c) Issues related to the **United Nations Model Double Taxation Convention** (*cont.*)
- 11:40 - 11:55 *Coffee break*
- 11:55 - 12:30 3(c) Issues related to the **United Nations Model Double Taxation Convention** (*cont.*)
- 12:30 - 1:00 3(m) **Wealth and solidarity taxes**
[Coordinator's Report \(E/C.18/2023/CRP.27\)](#), [Annex \(Draft guidance\)](#)
- 1:00 - 3:00 *Lunch break*
- 3:00 - 3:45 3(m) **Wealth and solidarity taxes** (*cont.*)
- 3:45 - 4:05 3(h) **Dispute avoidance and resolution**
[Co-Coordinators' Report \(E/C.18/2023/CRP.34\)](#)
- 4:05 - 4:40 3(i) Taxation issues related to **the digitalized and globalized economy**
[Co-Coordinators' Report \(E/C.18/2023/CRP.40\)](#)
(CRP.40)
- 4:40 - 4:55 *Coffee break*
- 4:55 - 6:00 3(i) Taxation issues related to **the digitalized and globalized economy** (*cont.*)

Thursday, 19 October

- 10:00 - 11:20 3(o) **Health taxes**
[Co-Coordinators' Report \(E/C.18/2023/CRP.47\)](#)
[Chapter 5: \(E/C.18/2023/CRP.48\)](#)
[Chapter 2: \(E/C.18/2023/CRP.49\)](#)
[Outlines of Additional Chapters \(E/C.18/2023/CRP.50\)](#)
- 11:20 - 11:35 *Coffee break*
- 11:35 - 1:00 3(g) **Environmental Taxation**
[Co-Coordinators' Report \(E/C.18/2023/CRP.35\)](#)
[CRP.35 Annex A \(National Measures\)](#)
[CRP.35 Annex B-1 \(Border Carbon Adjustments - Parts A & B\)](#)
[CRP.35 Annex B-2 \(Border Carbon Adjustments - Part C\)](#)
[CRP.35 Annex C \(Energy Transition\)](#)
[CRP.35 Annex D \(Carbon Offsets\)](#)
- 1:00 - 3:00 *Lunch break*
- 3:00 - 4:15 3(n) **Indirect taxes**
[Co-Coordinators' Report \(E/C.18/2023/CRP.29\)](#)
- 4:15 - 4:30 *Coffee break*
- 4:30 - 5:30 3(j) **Taxation of crypto-assets**
[Report from the ad hoc group \(E/C.18/2023/CRP.28\)](#)
- 5:30 - 6:00 **Closed meeting** of the Committee



**Friday, 20
October**

10:00 - 10:50	3(l)	Increasing tax transparency Co-Coordinators' Report (E/C.18/2023/CRP.32)
10:50 - 11:15	3(k)	Digitalization and other opportunities to improve tax administration Co-Coordinators' Report (E/C.18/2023/CRP.33), Annex 1, Annex 2
11:15 - 11:30		<i>Coffee break</i>
11:30 - 12:15	3(k)	Digitalization and other opportunities to improve tax administration (cont.)
12:15 - 1:00	3(q)	Capacity building (no paper)
1:00 - 3:00		<i>Lunch break</i>
3:00 - 4:30	3(p)	Relationship of tax, trade and investment agreements Co-Coordinators' Report (E/C.18/2023/CRP.30)
4:30 - 4:45		<i>Coffee break</i>
4:45 - 5:10	3(r)	Other matters for consideration (including Taxation and Foreign Exchange)
5:10 - 5:20	4	Provisional agenda for the twenty-eighth session
5:20 - 5:25	5	Arrangements for adopting the report of the Committee on its twenty-seventh session
5:25 - 5:30		Remarks by Committee Co-Chairs and Secretariat
5:30 - 6:00		Closed meeting of the Committee incl. formal Close of Session