

International Cooperation in Tax Matters

In-person meetings, 19th to 22nd March 2024, United Nations, New York

28th 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 New York time (EST)

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

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

The Session will be webcast – registration and other details will be available [here](#).



Tuesday, 19 March

10:00 - 10:45	1	Closed meeting of Committee Members only - including opening of the 28th 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 - 11:00	1	Welcome remarks by the Representative of the Secretary-General
11:00 - 11:05	2	Adoption of the Agenda
11:05 - 11:40	3(b)	Taxation and the Sustainable Development Goals
11:40 - 11:55		<i>Coffee break</i>
11:55 - 1:00	3(f)	Taxation of the extractive industries Co-Coordinator's report (E/C.18/2024/CRP.19) Energy transition (E/C.18/2024/CRP.20)
1:00 - 3:00		<i>Lunch break</i>
3:00 - 3:15	3(f)	Taxation of the extractive industries (cont.)
3:15 - 4:30	3(i)	Taxation issues related to the digitalized and globalized economy Co-Coordinator's Report (E/C.18/2024/CRP.8)
4:30 - 4:45		<i>Coffee break</i>
4:45 - 5:10	3(i)	Taxation issues related to the digitalized and globalized economy (cont.)
5:10 - 6:00	3(c)	Issues related to the United Nations Model Double Taxation Convention Co-Coordinator's Report (E/C.18/2024/CRP.11) Article.8 (E/C.18/2024/CRP.12) Insurance (E/C.18/2024/CRP.13) Natural resources (E/C.18/2024/CRP.14)

Wednesday, 20 March

10:00 - 10:35	3(a)	Procedural issues (closed meeting)
10:35 - 11:15	3(c)	Issues related to the United Nations Model Double Taxation Convention (cont.)
11:15 - 11:30		<i>Coffee break</i>
11:30 - 12:00	3(c)	Issues related to the United Nations Model Double Taxation Convention (cont.)
12:00 - 1:00	3(g)	Environmental taxation Co-Coordinator's Report (E/C.18/2024/CRP.7)

[Annex A \(Energy Transition\)](#), [Annex B \(Carbon Offset\)](#), [Annex C \(Phasing out Fossil Fuel Subsidies\)](#), [Annex D \(Border Carbon Adjustment - Part C\)](#), [Annex E-1 \(Other environmental measures other than carbon taxes\)](#), [Annex E-2 \(Other environmental measures other than carbon taxes - inventory\)](#)

1:00 - 3:00

Lunch break

3:00 - 3:30

3(g) **Environmental taxation** (*cont.*)

3:30 - 4:10

3(m) **Wealth and solidarity taxes** (*to be continued, if necessary, on 22 March*)
[Coordinator's Report \(E/C.18/2024/CRP.2\)](#)
[Appendix A](#), [Appendix B](#)

4:10 - 4:25

Coffee break

4:25 - 6:00

3(e) **Transfer Pricing**
[Co-Coordinator's report \(E/C.18/2024/CRP.1\)](#)
[Annex A \(Agriculture Products\)](#), [Annex B \(Pharmaceutical Industry\)](#), [Annex C \(Intro APA Programs\)](#)

Thursday, 21 March

10:00 - 11:20

3(j) **Taxation of crypto-assets**
[Report from the ad hoc group \(E/C.18/2024/CRP.3\)](#)
[Appendix \(Toolkit for the Evaluation of Crypto Tax Risks\)](#)

11:20 - 11:35

Coffee break

11:35 - 1:00

3(p) **Relationship of tax, trade and investment agreements**
[Co-Coordinator's Report \(E/C.18/2024/CRP.9\)](#)

1:00 - 3:00

Lunch break

3:00 - 3:15

3(p) **Relationship of tax, trade and investment agreements** (*cont.*)

3:15 - 4:20

3(k) **Digitalization and other opportunities to improve tax administration**
[Co-Coordinator's Report \(E/C.18/2024/CRP.4\)](#)

4:20 - 4:35

3(l) **Increasing tax transparency** (*closed meeting*)

4:35 - 4:50

Coffee break

4:50 - 5:30

3(l) **Increasing tax transparency** (*cont.*) (*closed meeting*)

5:30 - 6:00

Closed meeting of the Committee

Friday, 22 March

10:00 - 11:20

3(o) **Health taxes**
[Co-Coordinator's Report \(E/C.18/2023/CRP.15\)](#)
[Chapter 2 \(E/C.18/2023/CRP.16\)](#)
[New Chapters \(E/C.18/2023/CRP.17\)](#)

11:20 - 11:35

Coffee break

11:35 - 1:00


3(n) **Indirect tax issues**
[Co-Coordinator's Report \(E/C.18/2024/CRP.10\)](#)
[Annex A \(Overview of VAT-GST in developing countries\)](#), [Annex B \(VAT small business\)](#), [Annex C \(VAT Refunds\)](#), [Annex D \(Use of new technologies to improve VAT compliance\)](#)

1:00 - 3:00

Lunch break

3:00 - 3:40

3(q) **Capacity building**



3:40 - 4:20	3(m)	Wealth and solidarity taxes (<i>cont.</i>) Coordinator's Report (E/C.18/2024/CRP.2) Appendix A, Appendix B
4:20 - 4:35		<i>Coffee break</i>
4:35 - 4:50	3(h)	Dispute avoidance and resolution Co-Coordicators' Report (E/C.18/2024/CRP.6)
4:50 - 5:00	3(d)	Update of the Manual for the Negotiation of Bilateral Tax Treaties
5:00 - 5:10	3(r)	Other matters for consideration
5:10 - 5:20	4	Provisional agenda for the twenty-ninth session
5:20 - 5:25	5	Arrangements for adopting the report of the Committee on its twenty-eighth 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