

International Cooperation in Tax Matters

In-person meetings, 15th to 18th October 2024, United Nations, Geneva

29th 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

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.

Registration and other details will be available [here](#).



Tuesday, 15 October

- | | | |
|---------------|------|---|
| 10:00 - 10:45 | 1 | Closed meeting of Committee Members only - including opening of the 29th 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 - 11:30 | 3(b) | Taxation and the Sustainable Development Goals |
| 11:30 - 11:45 | | <i>Coffee break</i> |
| 11:45 - 1:00 | 3(i) | Taxation issues related to the digitalized and globalized economy
E/C.18/2024/CRP22 |
| 1:00 - 3:00 | | <i>Lunch break</i> |
| 3:00 - 3:40 | 3(i) | Taxation issues related to the digitalized and globalized economy (cont.) |
| 3:40 - 4:20 | 3(f) | Taxation of the extractive industries
E/C.18/2024/CRP40 - Co-coordinators' Report
E/C.18/2024/CRP42 - Product Valuation
E/C.18/2024/CRP43 - Energy Transition
E/C.18/2024/CRP44 - Tax Incentives |
| 4:20 - 4:35 | | <i>Coffee break</i> |
| 4:35 - 5:10 | 3(f) | Taxation of the extractive industries (cont.) |
| 5:10 - 6:00 | 3(c) | Issues related to the United Nations Model Double Taxation Convention
E/C.18/2024/CRP28 - Co-coordinators' Report
E/C.18/2024/CRP29 - Article 8
E/C.18/2024/CRP30 - Article 6
E/C.18/2024/CRP31 - Natural Resources
E/C.18/2024/CRP32 - Insurance |

Wednesday, 16 October

- | | | |
|---------------|------|---|
| 10:00 - 10:40 | 3(a) | Procedural issues (closed meeting) |
| 10:40 - 11:20 | 3(c) | Issues related to the United Nations Model Double Taxation Convention (cont.) |
| 11:20 - 11:35 | | <i>Coffee break</i> |
| 11:35 - 12:00 | 3(c) | Issues related to the United Nations Model Double Taxation Convention (cont.) |
| 12:00 - 1:00 | 3(g) | Environmental taxation
E/C.18/2024/CRP33 - Co-coordinators' Report
Annex A - Phasing out fossil fuel subsidies , Annex B - Potential responses to BCAs , Annex C-1 Environmental taxation (other than carbon taxes) , Annex C-2 Inventory of select environmental taxes and other measures , Annex D - Interactions between carbon taxation and mainstream taxes |

1:00 - 3:00

Lunch break

3:00 - 3:30

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

3:30 - 4:45

3(m) **Wealth and solidarity taxes**
[E/C.18/2024/CRP25 – Coordinator’s Report, Appendix A](#)

4:45 - 5:00

Coffee break

5:00 - 6:00

3(e) **Transfer Pricing**
[E/C.18/2024/CRP24 – Co-coordinators' Report](#)
[Appendix A APA FAQs](#)
[Appendix B Pharmaceutical Industry](#)

Thursday, 17 October

10:00 - 10:35

3(e) **Transfer Pricing** (*cont.*)

10:35 - 11:30

3(p) **Relationship of tax, trade and investment agreements**
[E/C.18/2024/CRP23](#)

11:30 - 11:45

Coffee break

11:45 - 12:20

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

12:20 - 1:00

3(j) **Taxation of crypto-assets**
[E/C.18/2024/CRP26 – Report from the Ad Hoc Group](#)
[Appendix A Toolkit for the Evaluation of Crypto Tax Risks](#)

1:00 - 3:00

Lunch break

3:00 - 3:20

3(j) **Taxation of crypto-assets** (*cont.*)

3:20 - 4:20

3(k) **Digitalization and other opportunities to improve tax administration**
[E/C.18/2024/CRP38 – Co-coordinators' Report](#)
[Annex 1 - Draft Outline, Annex 2 - Legal Framework, Annex 3 - Part 4 Innovative Technologies, Annex 4 - Part 3 Data Governance, Annex 5 - Chapter 1, Annex 6 - Chapter 2, Annex 7 - Case Study](#)

4:20 - 4:35

Coffee break

4:35 - 5:35

3(l) **Increasing tax transparency**
[E/C.18/2024/CRP37 – Co-coordinators' Report, Annex 1](#)

Friday, 18 October

10:00 - 11:20

3(o) **Health taxes**
[E/C.18/2024/CRP34 – Co-Coordination's Report](#)
[E/C.18/2024/CRP35 – Revised Chapters](#)
[E/C.18/2024/CRP36 – New Chapters](#)
[E/C.18/2024/CRP41 – Chapter 1](#)

11:20 - 11:35

Coffee break

11:35 - 12:25

3(q) **Capacity building**

12:25 - 12:45

3(h) **Dispute avoidance and resolution**
[E/C.18/2024/CRP39 – Co-Coordination's Report](#)

12:45 - 1:00

3(d) **Update of the Manual for the Negotiation of Bilateral Tax Treaties**

1:00 - 3:00

Lunch break

3:00 - 4:20

3(n) **Indirect tax issues**
[E/C.18/2024/CRP21 – Co-coordinators' Report](#)
[Annex A - Overview of VAT/GST in Developing Countries, Annex B – VAT Small Enterprise, Annex C - VAT/GST Refunds, Annex D – New Technologies to improve VAT Compliance](#)



4:20 - 4:35

Coffee break

4:35 - 5:05

3(r)

Other matters for consideration

5:05 - 5:15

4

Provisional agenda for the thirtieth session

5:15- 5:20

5

**Arrangements for adopting the report of the Committee on its
twenty-ninth session**

5:20 - 5:30

Remarks by Committee Co-Chairs and Secretariat

5:30 - 6:00

Closed meeting of the Committee including formal Close of Session