

International Cooperation in Tax Matters

In-person meetings, 24 - 27 March 2025, United Nations, New York

30th 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*

ECOSOC CHAMBER, UNHQ



*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.


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

Monday, 24 March

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|---------------|------|---|
| 10:00 - 10:40 | 1 | Closed meeting of Committee Members only - including opening of the 30 th Session by the Committee Co-Chairs |
| 10:40 - 10:50 | 1 | Open meeting commences - Welcome remarks by the Co-Chairs to Members and Observers |
| 10:50 - 11:00 | 1 | Welcome remarks by the Representative of the Secretary-General |
| 11:00 - 11:05 | 2 | Adoption of the Agenda |
| 11:05 - 11:20 | 3(b) | Taxation and the Sustainable Development Goals |
| 11:20 - 11:35 | | <i>Coffee break</i> |
| 11:35 - 1:00 | 3(f) | Taxation of the extractive industries
E/C.18/2025/CRP.7 - Co-coordinators' Report
E/C.18/2025/CRP.8 - Product Valuation
E/C.18/2025/CRP.9 - Tax Incentive and Pillar 2
E/C.18/2025/CRP.10 - Energy Transition |
| 1:00 - 3:00 | | <i>Lunch break</i> |
| 3:00 - 4:30 | 3(i) | Taxation issues related to the digitalized and globalized economy
E/C.18/2025/CRP.1 – Co-coordinators' Report |
| 4:30 - 4:45 | | <i>Coffee break</i> |
| 4:45 - 6:00 | 3(i) | Taxation issues related to the digitalized and globalized economy (<i>cont.</i>)
E/C.18/2025/CRP.1 – Co-coordinators' Report |

Tuesday, 25 March

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|---------------|------|--|
| 10:00 - 10:40 | 3(a) | Procedural issues (<i>closed meeting of Committee Members</i>) |
| 10:40 - 11:00 | 3(i) | Taxation issues related to the digitalized and globalized economy (<i>cont.</i>)
E/C.18/2025/CRP.1 – Co-coordinators' Report |
| 11:00 - 11:40 | 3(c) | Issues related to the United Nations Model Double Taxation Convention
E/C.18/2025/CRP.17 - Co-coordinators' Report
E/C.18/2025/CRP.18 - Article 8
E/C.18/2025/CRP.19 – Insurance
E/C.18/2025/CRP.20 – Article 6
E/C.18/2025/CRP.3 – Title of the UN Model |
| 11:40 - 11:55 | | <i>Coffee break</i> |
| 11:55 - 1:00 | 3(c) | Issues related to the United Nations Model Double Taxation Convention (<i>cont.</i>) |
| 1:00 - 3:00 | | <i>Lunch break</i> |


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- 3:00 - 4:15 3(c) **Issues related to the United Nations Model Double Taxation Convention** (*cont.*)
 4:15 - 4:30 *Coffee break*
- 4:30 - 5:20 3(g) **Environmental taxation**
[E/C.18/2025/CRP.21 – Co-coordinators' Report, Annex 1](#)
- 5:20 - 6:00 3(m) **Wealth and solidarity taxes**
[E/C.18/2025/CRP.5 – Coordinator's Report, Appendix A](#)

**Wednesday
26 March**

- 10:00 - 11:30 3(p) **Relationship of tax, trade and investment agreements**
[E/C.18/2025/CRP.2 – Coordinator's Report](#)
- 11:30 - 11:45 *Coffee break*
- 11:45 - 1:00 3(p) **Relationship of tax, trade and investment agreements** (*cont.*)
[E/C.18/2025/CRP.2 – Coordinator's Report](#)
- 1:00 - 3:00 *Lunch break*
- 3:00 - 3:15 3(p) **Relationship of tax, trade and investment agreements** (*cont.*)
[E/C.18/2025/CRP.2 – Coordinator's Report](#)
- 3:15 - 3:55 3(e) **Transfer pricing**
[E/C.18/2025/CRP.4 – Co-coordinators' Report](#)
- 3:55 - 4:10 *Coffee break*
- 4:10 - 4:25 3(h) **Dispute avoidance and resolution**
[E/C.18/2025/CRP.14 – Co-Coordiators' Report](#)
- 4:25 - 4:30 3(d) **Update of the Manual for the Negotiation of Bilateral Tax Treaties**
- 4:30 - 5:20 3(k) **Digitalization and other opportunities to improve tax administration**
[E/C.18/2025/CRP.12 – Co-coordinators' Report](#)
[Annex 1, Annex 2, Annex 3, Annex 4](#)
- 5:20 - 6:00 3(l) **Increasing tax transparency**
[E/C.18/2025/CRP.13 – Co-coordinators' Report, Appendix](#)

**Thursday,
27 March**

- 10:00 - 10:15 3(l) **Increasing tax transparency** (*cont.*)
[E/C.18/2025/CRP.13 – Co-coordinators' Report, Appendix](#)
- 10:15 - 11:15 3(o) **Health taxes**
[E/C.18/2025/CRP.15 – Co-Coordiators' Report](#)
[E/C.18/2025/CRP.16 – Handbook](#)
- 11:15 - 11:40 3(n) **Indirect tax issues**
[E/C.18/2025/CRP.11 – Co-coordinators' Report](#)
- 11:40 - 11:55 *Coffee break*
- 11:55 - 12:20 3(n) **Indirect tax issues** (*cont.*)
- 12:20 - 1:00 3(q) **Capacity building**
- 1:00 - 3:00 *Lunch break*
- 3:00 - 3:45 3(j) **Taxation of crypto-assets**
[E/.18/2025/CRP.6 – Report from the Ad Hoc Group](#)
[Appendix A Toolkit for the Evaluation of Crypto Tax Risks](#)
- 3:45 - 3:50 3(r) **Other matters for consideration**



3:50 - 4:00

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Provisional agenda for the thirty-first session

4:00 - 4:15

Coffee break

5:15 - 5:20

5

Arrangements for adopting the report of the Committee on its thirtieth session

5:20 - 5:35

Remarks by Committee Co-Chairs and Secretariat

5:35 - 6:00

Closed meeting of the Committee including formal Close of Session



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