

## **Decision 2021/216**

### **Venue, dates and provisional agenda of the twenty-second session of the Committee of Experts on International Cooperation in Tax Matters**

At its 5th plenary meeting, on 24 February 2021, the Economic and Social Council, taking into account the continuing impact of the coronavirus disease (COVID-19) on the working arrangements for the 2020 and 2021 sessions of the Council and the sessions of its subsidiary bodies:

(a) Decided that the twenty-second session of the Committee of Experts on International Cooperation in Tax Matters would be held in a scaled-down format, using a virtual platform, with informal meetings to be held in April 2021, and final modalities to be decided by the Co-Chairs, and following consultations with the members of the Committee, and that the decisions of the Committee would be adopted through a silence procedure;

(b) Approved the provisional agenda of the twenty-second session of the Committee, as proposed by the Committee of Experts and as set out below:

#### PROVISIONAL AGENDA OF THE TWENTY-SECOND SESSION OF THE COMMITTEE OF EXPERTS ON INTERNATIONAL COOPERATION IN TAX MATTERS

1. Opening of the session by the Co-Chairs.
2. Adoption of the agenda and organization of work.
3. Discussion of substantive issues related to international cooperation in tax matters:
  - (a) Procedural issues for the Committee;
  - (b) Report of the Subcommittee on Updating the United Nations Model Double Taxation Convention between Developed and Developing Countries;
  - (c) Tax and the Sustainable Development Goals;
  - (d) Update of the United Nations Practical Manual on Transfer Pricing for Developing Countries;
  - (e) Update of the Handbook on Selected Issues for Taxation of the Extractive Industries by Developing Countries;
  - (f) Dispute avoidance and resolution;
  - (g) Capacity-building;
  - (h) Environmental tax issues;
  - (i) Tax consequences of the digitalized economy: issues of relevance for developing countries;
  - (j) Other matters for consideration.
4. Provisional agenda of the twenty-third session of the Committee.
5. Arrangements for adopting the report of the Committee on its twenty-second session.