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.