Decision 2021/231

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

At its 8th plenary meeting, on 8 June 2021, the Economic and Social Council, taking into account the continuing impact of the coronavirus disease (COVID-19) on the working arrangements for the 2021 session of the Council and sessions of its subsidiary bodies:

(a) Decided that the twenty-third session of the Committee of Experts on International Cooperation in Tax Matters would be held from 19 to 22 October 2021, in Geneva, if feasible, and otherwise would be held in informal meetings in a scaled-down format using a virtual platform in October 2021, with the final modalities to be decided 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-third session of the Committee, as proposed by the Committee of Experts and as set out below:

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

1. Opening of the session by the representative of the Secretary-General.
2. Election of the Chair or Co-Chairs and Vice-Chairs of the Committee.
3. Remarks by the Chair or Co-Chairs of the Committee.
4. Adoption of the agenda and organization of work.
5. Discussion of issues related to international cooperation in tax matters:
   (a) Procedural issues for the Committee, including options for Committee consultations;
   (b) Taxation and the Sustainable Development Goals;
   (c) Issues related to the United Nations Model Double Taxation Convention between Developed and Developing Countries, including:
      (i) Article 12 (Royalties): possible amendments in relation to payments related to software and digital products;
      (ii) List of matters suggested by the previous membership for possible further work;
   (d) Review and possible update of the Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries;
   (e) Transfer pricing;
   (f) Taxation of the extractive industries;
   (g) Environmental and environmentally related taxation;
   (h) Dispute avoidance and resolution;
   (i) Taxation issues related to the digitalized and globalized economy;
   (j) Digitalization and other opportunities to improve tax administration;
   (k) Increasing tax transparency;
   (l) Taxation and coronavirus disease (COVID-19): pandemic and post-pandemic issues;
   (m) Wealth and solidarity taxes;
   (n) Indirect taxes, including health taxes;
   (o) The relationship of tax, trade and investment agreements;
   (p) Capacity-building;
   (q) Other matters for consideration.
6. Provisional agenda of the twenty-fourth session of the Committee.
7. Arrangements for adopting the report of the Committee on its twenty-third session.