Decision type:

Other decisions

Decision number:

2020/233

Title:

Dates of, and provisional agenda for, the twenty-first session of the Committee of Experts on International Cooperation in Tax Matters

Meeting date(s):

22 Jul 2020

Meeting number(s):

N/A plenary meeting

Agenda item:

18 (h)

Originating body:

Cttee of Experts on Intl Coop in Tax Matters

Decision text:

On 22 July 2020, the Economic and Social Council, on the proposal of the Vice-President (Pakistan),

- (a) Taking into account the continued impact of the coronavirus disease (COVID-19) on the working arrangements for the 2020 session of the Council and sessions of its subsidiary bodies, decided that the twenty-first session of the Committee of Experts on International Cooperation in Tax Matters shall be held in a scaled down format using a virtual platform, with informal meetings between the dates 20 October and 6 November 2020, with final modalities to be decided by the Co-Chairs, following consultations with the members of the Committee, and that decisions of the Committee of Experts shall be adopted through a silence procedure;
- (b) Approved the provisional agenda for the twenty-first session of the Committee as proposed by the Committee of Experts and set out below:

 Provisional agenda
- 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) Tax treatment of official development assistance projects;
- (k) Other matters for consideration.
- 4. Provisional agenda for the twenty-second session of the Committee.
- 5. Arrangements for adopting the report of the Committee on its twenty-first session.