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: Ctte 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.