

## Other Decisions

2022/342

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

18 (g)

21 Jul 2022

Plenary meeting

33rd plenary meeting

#### Committee of Experts on International Cooperation in Tax Matters

At its 33rd plenary meeting, on 21 July 2022, the Economic and Social Council, taking into account the continuing impact of

the coronavirus disease (COVID-19) on the working arrangements for the sessions of the Council and of its subsidiary bodies:

(a) Decided that, preferably and if feasible, the twenty-fifth session of the Committee of Experts on International Cooperation in Tax Matters shall be held from 18 to 21 October 2022, in Geneva, and otherwise shall be held in informal meetings in a scaled-down format using a virtual platform in October 2022, with the decisions of the Committee adopted through a silence procedure and the final modalities decided by the Co-Chairs of the Committee following consultations with the members of the Committee;

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

#### Provisional agenda of the twenty-fifth 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 issues related to international cooperation in tax matters:
  - (a) Procedural issues for the Committee;
  - (b) Taxation and the Sustainable Development Goals;
  - (c) Issues related to the United Nations Model Double Taxation Convention between Developed and Developing Countries;
  - (d) Update of the United Nations Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries;
  - (e) Transfer pricing;
  - (f) Taxation of the extractive industries;
  - (g) Environmental taxation;
  - (h) Dispute avoidance and resolution;
  - (i) Taxation issues related to the digitalized and globalized economy;
  - (j) Taxation of cryptoassets;
  - (k) Digitalization and other opportunities to improve tax administration;
  - (l) Increasing tax transparency;
  - (m) Wealth and solidarity taxes;
  - (n) Indirect taxes;
  - (o) Health taxes;
  - (p) Relationship of tax, trade and investment agreements;
  - (q) Capacity-building;
  - (r) Other matters for consideration.
4. Provisional agenda of the twenty-sixth session of the Committee.
5. Arrangements for adopting the report of the Committee on its twenty-fifth session.