Decision text

2023/334

Venue, dates and provisional agenda of the twenty-seventh session of the Committee of Experts on International Cooperation in Tax Matters
18 (h)

25 Jul 2023 Plenary meeting 43rd plenary meeting

Committee of Experts on International Cooperation in Tax Matters

At its 43rd plenary meeting, on 25 July 2023, the Economic and Social Council:
(a) Decided that the twenty-seventh session of the Committee of Experts on International Cooperation in Tax Matters would be held in Geneva from 17 to 20 October 2023;
(b) Approved the provisional agenda for the twenty-seventh session of the Committee, as set out below:

Provisional agenda of the twenty-seventh 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 (including taxation and foreign exchange).
4. Provisional agenda of the twenty-eighth session of the Committee.
5. Arrangements for adopting the report of the Committee on its twenty-seventh session.

Ref: E/2023/45/Add.1, chapter 1

The final edited text of this decision will be contained in the official records of the Council for 2023 (E/2023/99 (Supplement No. 1)) after editorial review.