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| Decision number | 2023/334 | | |
| Decision title | Venue, dates and provisional agenda of the twenty-seventh session of the Committee of Experts on International Cooperation in Tax Matters | | |
| Agenda item | 18 (h) | | |
| Date of adoption | 25 Jul 2023 | Plenary meeting | 43rd plenary meeting |
| Originating body | Committee of Experts on International Cooperation in Tax Matters | | |

Decision text

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.