

Decision 2017/251

Venue and dates of and provisional agenda for the fifteenth session of the Committee of Experts on International Cooperation in Tax Matters

At its 41st plenary meeting, on 6 July 2017, the Economic and Social Council:

(a) Decided that the fifteenth session of the Committee of Experts on International Cooperation in Tax Matters would be held in Geneva from 17 to 20 October 2017;

(b) Approved the following provisional agenda for the fifteenth session of the Committee as set out below:

Provisional agenda for the fifteenth session of the Committee of Experts on International Cooperation in Tax Matters

1. Opening of the session by the representative of the Secretary-General.
2. Election of the Chair and Vice-Chairs of the Committee.
3. Remarks by the Chair of the Committee.
4. Adoption of the agenda and organization of work.
5. Discussion of substantive issues related to international cooperation in tax matters:
 - (a) Procedural issues for the Committee;
 - (b) Issues related to the updating of the United Nations Model Double Taxation Convention between Developed and Developing Countries:
 - (i) Base erosion and profit shifting: updates in relation to:
 - a. Articles 1 and 5, including:
 - i. The treatment of issues related to insurance and reinsurance issues;
 - ii. Other issues related to permanent establishments;

- b. Article 13 (Capital gains): the application of paragraphs 4 and 5;
 - (ii) Article 12 (Royalties): possible amendments to the commentary on article 12 in relation to software-related payments;
 - (c) Other issues:
 - (i) Possible update of the United Nations Practical Manual on Transfer Pricing for Developing Countries;
 - (ii) Possible update of the Extractive Industries Handbook;
 - (iii) Possible update of the Manual for the Negotiation of Bilateral Tax Treaties;
 - (iv) Treatment of collective investment vehicles;
 - (v) Mutual agreement procedure — dispute avoidance and resolution, including possible updates to the United Nations Model Double Taxation Convention and its commentaries and the guide on the mutual agreement procedure, as well as further work on the handbook on dispute resolution;
 - (vi) Hybrid entities;
 - (vii) Capacity-building;
 - (viii) Environmental tax issues of relevance to developing countries;
 - (ix) Tax consequences of the digitalized economy — issues of relevance for developing countries;
 - (x) Taxation of development projects;
 - (xi) Other matters for consideration.
6. Provisional agenda for the sixteenth session of the Committee.
 7. Adoption of the report of the Committee on its fifteenth session.