

Decision 2018/262

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

At its 51st plenary meeting, on 24 July 2018, the Economic and Social Council:

(a) Decided that the seventeenth session of the Committee of Experts on International Cooperation in Tax Matters would be held in Geneva from 16 to 19 October 2018;

(b) Approved the following provisional agenda for the seventeenth session of the Committee:

Provisional agenda for the seventeenth 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 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) Other issues:
 - (i) Update of the United Nations Practical Manual on Transfer Pricing for Developing Countries;
 - (ii) Update of the handbook on extractive industries taxation issues for developing countries;
 - (iii) Update of the Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries;
 - (iv) Treatment of collective investment vehicles;
 - (v) Dispute avoidance and resolution;
 - (vi) Capacity-building;
 - (vii) Environmental tax issues;
 - (viii) Tax consequences of the digitalized economy — issues of relevance for developing countries;
 - (ix) Taxation of development projects;
 - (x) Other matters for consideration.
4. Provisional agenda for the eighteenth session of the Committee.
5. Adoption of the report of the Committee on its seventeenth session.