

Decision 2019/252

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

At its 38th plenary meeting, on 24 July 2019, the Economic and Social Council:

(a) Decided that the nineteenth session of the Committee of Experts on International Cooperation in Tax Matters will be held in Geneva from 15 to 18 October 2019;

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

Provisional agenda

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) Tax and the Sustainable Development Goals;

(d) Update of the United Nations Practical Manual on Transfer Pricing for Developing Countries;

(e) Update of the Handbook on Selected Issues for Taxation of the Extractive Industries by Developing Countries;

(f) Dispute avoidance and resolution;

(g) Capacity-building;

(h) Environmental tax issues;

(i) Tax consequences of the digitalized economy – issues of relevance for developing countries;

(j) Tax treatment of official development assistance projects;

(k) Relationship of tax with trade and investment treaties;

(l) Other matters for consideration.

4. Provisional agenda for the twentieth session of the Committee.

5. Adoption of the report of the Committee on its nineteenth session.

[E/2019/45/Add.1, chap. IV, draft decision and E/2019/SR.38]

The final edited text of this decision will be contained in the official records of the Council for 2019 (E/2019/99 (Supplement No. 1)) after editorial review.