

## Other Decisions

2024/305

### Venue, dates and provisional agenda of the twenty-eighth session of the Committee of Experts on International Cooperation in Tax Matters

18 (g)

14 Feb 2024

Plenary meeting

9th plenary meeting

#### Committee of Experts on International Cooperation in Tax Matters

At its 9th plenary meeting, on 14 February 2024, the Economic and Social Council:

- (a) Decided that the twenty-eighth session of the Committee of Experts on International Cooperation in Tax Matters would be held in New York from 19 to 22 March 2024;
- (b) Approved the provisional agenda for the twenty-eighth session of the Committee, as set out below:  
Provisional agenda of the twenty-eighth 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 tax issues;
    - (o) Health taxes;
    - (p) Relationship of tax, trade and investment agreements;
    - (q) Capacity-building;
    - (r) Other matters for consideration.
  4. Provisional agenda of the twenty-ninth session of the Committee.
  5. Arrangements for adopting the report of the Committee on its twenty-eighth session.

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Ref. E/2024/45 as orally revised

**The final edited text of this decision will be contained in the official records of the Council for 2024 (E/2024/99 (Supplement No. 1)) after editorial review.**