

International Cooperation in Tax Matters

In-person meetings, 17th to 20th October 2023, Palais des Nations, Geneva

27th Session of the UN Committee of Experts on International Cooperation in Tax Matters

10:00 am – 1:00 pm and 3:00 pm – 6:00 pm daily*

*All times are Geneva time (EST)

Local times for the first day of the meeting can be found [here](#), but please check.

Timings for individual agenda items are indicative only and should not be taken as binding the Committee.

The Session will be webcast – details will be available [here](#).



UN Tax
Committee

Tuesday, 17 October

10:00 - 10:45	1	Closed meeting of Committee Members only - including opening of the 27th Session by the Committee Co-Chairs
10:45 - 10:55	1	Open meeting commences - Welcome remarks by the Co-Chairs to Members and Observers
10:55 - 11:05	1	Welcome remarks by the Representative of the Secretary-General
11:05 - 11:10	2	Adoption of the Agenda
11:10 - 11:45	3(b)	Taxation and the Sustainable Development Goals
11:45 - 12:00		<i>Coffee break</i>
12:00 - 1:00	3(e)	Transfer pricing
1:00 - 3:00		<i>Lunch break</i>
3:00 - 3:40	3(e)	Transfer Pricing (cont.)
3:40 - 5:05	3(f)	Taxation of the extractive industries
5:05 - 5:20		<i>Coffee break</i>
5:20 - 5:30	3(d)	Update of the Manual for the Negotiation of Bilateral Tax Treaties
5:30 - 6:00	3(c)	Issues related to the United Nations Model Double Taxation Convention

Wednesday, 18 October

10:00 - 10:45	3(a)	Procedural issues (closed meeting)
10:45 - 11:40	3(c)	Issues related to the United Nations Model Double Taxation Convention (cont.)
11:40 - 11:55		<i>Coffee break</i>
11:55 - 12:30	3(c)	Issues related to the United Nations Model Double Taxation Convention (cont.)
12:30 - 1:00	3(m)	Wealth and solidarity taxes
1:00 - 3:00		<i>Lunch break</i>
3:00 - 3:45	3(m)	Wealth and solidarity taxes (cont.)
3:45 - 4:05	3(h)	Dispute avoidance and resolution
4:05 - 4:40	3(i)	Taxation issues related to the digitalized and globalized economy
4:40 - 4:55		<i>Coffee break</i>
4:55 - 6:00	3(i)	Taxation issues related to the digitalized and globalized economy (cont.)



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Thursday, 19 October

10:00 - 11:20	3(o)	Health taxes
11:20 - 11:35		<i>Coffee break</i>
11:35 - 1:00	3(g)	Environmental Taxation
1:00 - 3:00		<i>Lunch break</i>
3:00 - 4:15	3(n)	Indirect taxes
4:15 - 4:30		<i>Coffee break</i>
4:30 - 5:30	3(j)	Taxation of crypto-assets
5:30 - 6:00		Closed meeting of the Committee

Friday, 20 October

10:00 - 10:50	3(l)	Increasing tax transparency
10:50 - 11:15	3(k)	Digitalization and other opportunities to improve tax administration
11:15 - 11:30		<i>Coffee break</i>
11:30 - 12:15	3(k)	Digitalization and other opportunities to improve tax administration (cont.)
12:15 - 1:00	3(q)	Capacity building
1:00 - 3:00		<i>Lunch break</i>
3:00 - 4:30	3(p)	Relationship of tax, trade and investment agreements
4:30 - 4:45		<i>Coffee break</i>
4:45 - 5:10	3(r)	Other matters for consideration (including Taxation and Foreign Exchange)
5:10 - 5:20	4	Provisional agenda for the twenty-eighth session
5:20 - 5:25	5	Arrangements for adopting the report of the Committee on its twenty-seventh session
5:25 - 5:30		Remarks by Committee Co-Chairs and Secretariat
5:30 - 6:00		Closed meeting of the Committee incl. formal Close of Session



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