



Economic and Social Council

Distr.: General
***** 2019

Original: English

Committee of Experts on International Cooperation in Tax Matters Nineteenth session Geneva, 15–18 October 2019

Provisional agenda and organization of work

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.

Provisional organization of work

<i>Date</i>	<i>Item</i>	
Tuesday, 15 October		
9–10 a.m.		Registration of participants
10–10.20 a.m.	1	Opening of the session by the Co-Chairs
	2	Adoption of the agenda and organization of work
10.20–11.15 a.m.	3 (c)	Tax and the Sustainable Development Goals
11.15–11.30 a.m.		Coffee break
11.30 a.m.–1 p.m.	3 (h)	Environmental tax issues
1–3 p.m.		Lunch break
3–5 p.m.	3 (d)	Update of the United Nations Practical Manual on Transfer Pricing for Developing Countries
5–6 p.m.	3 (a)	Procedural issues for the Committee (<i>closed consultations - Committee Members only</i>)
Wednesday, 16 October		
10–11.45 a.m.	3 (e)	Update of the Handbook on Selected Issues for Taxation of the Extractive Industries by Developing Countries
11.45–12:00 p.m.		Coffee break
12 –1 p.m.	3 (b)	Report of the Subcommittee on Updating the United Nations Model Double Taxation Convention between Developed and Developing Countries
1–3 p.m.		Lunch break
3–4 p.m.	3 (b)	Report of the Subcommittee on Updating the United Nations Model Double Taxation Convention between Developed and Developing Countries (<i>continued</i>)
4–4.15 p.m.		Coffee break
4.15–4.45 p.m.	3 (b)	Report of the Subcommittee on Updating the United Nations Model Double Taxation Convention between Developed and Developing Countries (<i>continued</i>)

<i>Date</i>	<i>Item</i>	
4.45 – 6 p.m.	3 (i)	Tax consequences of the digitalized economy – issues of relevance for developing countries
Thursday, 17 October		
10–11.45 a.m.	3 (i)	Tax consequences of the digitalized economy – issues of relevance for developing countries (<i>continued</i>)
11.45–12 p.m.		Coffee break
12 p.m.–1 p.m.	3 (j)	Tax treatment of official development assistance projects
1–3 p.m.		Lunch break
3–4 p.m.	3 (f)	Dispute avoidance and resolution
4–4.15 p.m.		Coffee break
4.15–5 p.m.	3 (f)	Dispute avoidance and resolution
5–6 p.m.	3 (a)	Procedural issues for the Committee (<i>closed consultations - Committee Members only</i>) (<i>continued</i>)
Friday, 18 October		
10–10.50 a.m.	3 (k)	Relationship of tax with trade and investment treaties
10.50–11.45 a.m.	3 (g)	Capacity-building
11.45–12 p.m.		Coffee Break
12–12.40 p.m.	3 (g)	Capacity-building (<i>continued</i>)
12.40–1 p.m.	3 (l)	Other matters for consideration
1–3 p.m.		Lunch break
3–4.30 p.m.	3 (l)	Other matters for consideration (<i>continued</i>)
4.30–4.45 p.m.		Coffee break
4.45–5.30 p.m.	4	Provisional agenda for the twentieth session of the Committee
5.30–6 p.m.	5	Adoption of the report of the Committee on its nineteenth session; closing of the session