



Economic and Social Council

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Committee of Experts on International Cooperation in Tax Matters

Eighth session

Geneva, 15-19 October 2012

Provisional agenda

1. Opening of the session by the Chair of the Committee.
2. Adoption of the agenda and organization of work (E/C.18/2012/1 and E/C.18/2012/2).
3. Discussion of substantive issues related to international cooperation in tax matters:
 - (a) United Nations Model Tax Convention update (status of the 2011 update, publication, etc.) (E/C.18/2012/3);
 - (b) Transfer pricing: practical manual for developing countries (E/C.18/2012/CRP.1);
 - (c) Tax treatment of services (E/C.18/2012/4 and E/C.18/2012/CRP.4);
 - (d) Revision of the Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries (E/C.18/2012/CRP.3);
 - (e) Article 13: capital gains (E/C.18/2012/CRP.10);
 - (f) United Nations Model Convention and climate change mechanisms (E/C.18/2012/CRP.6);
 - (g) Exchange of information (E/C.18/2012/CRP.2);
 - (h) Dispute resolution: proposed mutual agreement procedure guide (E/C.18/2012/CRP.8);
 - (i) Capacity-building (E/C.18/2012/CRP.12);
 - (j) Taxation and use of mobile technology (E/C.18/2012/CRP.13);
 - (k) Taxation of development projects;
 - (l) Classification of hybrid entities (E/C.18/2012/CRP.7);
 - (m) Article 5: the meaning of “connected projects” (E/C.18/2012/CRP.5);



- (n) Permanent establishment issues in international value added tax cases (E/C.18/2012/CRP.9);
 - (o) Article 8: transportation issues (E/C.18/2012/5);
 - (p) Foreign direct investment issues and corporate taxation (E/C.18/2012/CRP.11).
- 4. Dates and agenda for the ninth session of the Committee.
 - 5. Adoption of the report of the Committee on its eighth session.
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