



Economic and Social Council

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Committee of Experts on International Cooperation in Tax Matters

Twentieth session

New York, 27–30 April 2020

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 twenty-first session of the Committee.



Provisional organization of work

<i>Date</i>	<i>Item</i>	
Monday, 27 April		
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 (h)	Environmental tax issues (<i>continued</i>)
5–6 p.m.	3 (a)	Procedural issues for the Committee (<i>closed consultations; Committee members only</i>)
Tuesday, 28 April		
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–noon		Coffee break
Noon–1 p.m.	3 (e)	Update of the Handbook on Selected Issues for Taxation of the Extractive Industries by Developing Countries (<i>continued</i>)
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
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>)
4.45–6 p.m.	3 (i)	Tax consequences of the digitalized economy – issues of relevance for developing countries

<i>Date</i>	<i>Item</i>	
Wednesday, 29 April		
10–11 a.m.	3 (i)	Tax consequences of the digitalized economy – issues of relevance for developing countries <i>(continued)</i>
11–11.45 a.m.	3 (d)	Update of the United Nations Practical Manual on Transfer Pricing for Developing Countries
11.45–noon		Coffee break
Noon–1 p.m.	3 (d)	Update of the United Nations Practical Manual on Transfer Pricing for Developing Countries <i>(continued)</i>
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 <i>(continued)</i>
5–6 p.m.	3 (a)	Procedural issues for the Committee <i>(closed consultations; Committee members only)</i> <i>(continued)</i>
Thursday, 30 April		
10–11.30 a.m.	3 (g)	Capacity-building
11.30–11.45 a.m.		Coffee break
11.45–1 p.m.	3 (k)	Relationship of tax with trade and investment treaties
1–3 p.m.		Lunch break
3–4 p.m.	3 (j)	Tax treatment of official development assistance projects
4–4.15 p.m.		Coffee break
4.15–5.30 p.m.	3 (l)	Other matters for consideration
5.30–6 p.m.	4	Provisional agenda for the twenty-first session of the Committee; closing of the session