



# Economic and Social Council

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## Committee of Experts on International Cooperation in Tax Matters

Twenty-first session (online)  
20 October–6 November 2020

### 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) Other matters for consideration.
4. Provisional agenda for the twenty-second session of the Committee.
5. Arrangements for adopting the report of the Committee on its twenty-first session.

