



Economic and Social Council

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Committee of Experts on International Cooperation in Tax Matters

Twenty-second session (online)

19–23 and 26–28 April 2021

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

