



# Economic and Social Council

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## Committee of Experts on International Cooperation in Tax Matters

Twenty-fourth session  
4–7 April 2022 (virtual)

### Provisional agenda

1. Opening of the session by the Co-Chairs.
2. Adoption of the agenda and organization of work.
3. Discussion of issues related to international cooperation in tax matters:
  - (a) Procedural issues for the Committee, including options for Committee consultations;
  - (b) Taxation and the Sustainable Development Goals;
  - (c) Issues related to the United Nations Model Double Taxation Convention between Developed and Developing Countries;
  - (d) Update of the United Nations Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries;
  - (e) Transfer pricing;
  - (f) Taxation of the extractive industries;
  - (g) Environmental taxation;
  - (h) Dispute avoidance and resolution;
  - (i) Taxation issues related to the digitalized and globalized economy;
  - (j) Digitalization and other opportunities to improve tax administration;
  - (k) Increasing tax transparency;
  - (l) Taxation and coronavirus disease (COVID-19): pandemic and post-pandemic issues;
  - (m) Wealth and solidarity taxes;
  - (n) Indirect taxes;
  - (o) Health taxes;
  - (p) Relationship of tax, trade and investment agreements;



- (q) Capacity-building;
  - (r) Other matters for consideration.
4. Provisional agenda of the twenty-fifth session of the Committee.
  5. Arrangements for adopting the report of the Committee on its twenty-fourth session.
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