



Economic and Social Council

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Committee of Experts on International Cooperation in Tax Matters

Third session

Geneva, 29 October-2 November 2007

Provisional agenda and organization of work

1. Opening of the meeting by the Chairperson of the Committee.
2. Adoption of the agenda and organization of work (E/C.18/2007/1).
3. Discussion of substantive issues related to international cooperation in tax matters:
 - (a) Improper use of treaties (E/C.18/2007/2);
 - (b) Definition of permanent establishment (E/C.18/2007/3);
 - (c) Taxation of development projects (E/C.18/2007/4);
 - (d) Exchange of information, including code of conduct (E/C.18/2007/5);
 - (e) Revision of the United Nations Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries (E/C.18/2007/6);
 - (f) Dispute resolution (E/C.18/2007/7);
 - (g) Revision of Commentaries (E/C.18/2007/8);
 - (h) Treatment of Islamic financial instruments (E/C.18/2007/9).
4. Dates and agenda for the fourth session of the Committee.
5. Adoption of the report of the Committee on its third session.



Organization of work

<i>Date</i>	<i>Item/programme</i>
Monday, 29 October 2007	
9-10 a.m.	Registration of participants
10-11 a.m.	1 Opening of the meeting by the Chairperson of the Committee
11-11.30 a.m.	2 Adoption of the agenda and organization of work (E/C.18/2007/1) Consideration of rules of procedure and other organizational issues (<i>if necessary</i>)
11.30 a.m.-1 p.m.	3 Discussion on substantive issues related to international cooperation in tax matters: (a) Improper use of treaties (E/C.18/2007/2) <i>Presenter: Mr. Lee</i>
3-6 p.m.	3 (a) (<i>continued</i>)
Tuesday, 30 October 2007	
9-9.15 a.m.	Report of the Rapporteur on item 3 (a)
9.15 a.m.-12 noon	3 (b) Definition of permanent establishment (E/C.18/2007/3) <i>Presenters: Mr. Sollund and Mr. Pijl</i>
12 noon-3 p.m.	Working lunch
3-5 p.m.	3 (b) (<i>continued</i>)
5-6 p.m.	3 (c) Taxation of development projects (E/C.18.2007/4) <i>Presenter: Mr. Thuronyi</i>
Wednesday, 31 October 2007	
10-10.30 a.m.	Report of the Rapporteur on item 3 (b) and (c)
10.30 a.m.-1 p.m.	3 (d) Exchange of information (E/C.18/2007/5) <i>Presenters: Professor McIntyre</i>
3-4.30 p.m.	3 (d) (<i>continued</i>)
4.30-5 p.m.	3 (e) Revision of the United Nations Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries (E/C.18/2007/6) <i>Presenter: Professor Brunetti</i>
5-6 p.m.	3 (f) Dispute resolution (E/C.18/2007/7) <i>Presenter: Professor Waldburger</i>

<i>Date</i>	<i>Item/programme</i>
Thursday, 1 November 2007	
10-10.30 a.m.	Report of the Rapporteur on items 3 (d) and (e)
10.30 a.m.-1 p.m.	3 (f) (<i>continued</i>)
3-6 p.m.	3 (g) Revision of the Commentaries (E/C.18/2007/8) <i>Presenters:</i> Ms. Kana and Mr. Kharbouch
Friday, 2 November 2007	
10-10.30 a.m.	Report of the Rapporteur on items 3 (f) and (g)
10.30 a.m.-1 p.m.	3 (h) Treatment of Islamic financial instruments (E/C.18/2007/9) <i>Presenter:</i> Mr. Al-Moftah
3-3.15 p.m.	4 Dates and agenda for the fourth session of the Committee
3.15-5.30 p.m.	5 Adoption of the report of the Committee on its third session
5.30-6 p.m.	Closing of the third session
