



# Economic and Social Council

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## Committee of Experts on International Cooperation in Tax Matters

### Eighth session

Geneva, 15-19 October 2012

Item 2 of the provisional agenda\*

### Adoption of the agenda and organization of work

## Proposed organization of work

<i>Date/time</i>	<i>Item</i>	<i>Programme</i>
<b>Monday, 15 October</b>		
9-10 a.m.		Registration of participants
10-10.45 a.m.	1	Opening of the session by the Chair of the Committee
	2	Adoption of the agenda and organization of work (E/C.18/2012/1 and E/C.18/2012/2)
	3	Discussion of substantive issues related to international cooperation in tax matters:
10.45-11.45 a.m.	3 (a)	United Nations Model Tax Convention update (status of the 2011 update, publication, etc.) (E/C.18/2012/3)  <i>Presenter:</i> Mr. Oliver/Secretariat
11.45 a.m.-noon		Coffee break
noon-1 p.m.	3 (b)	Transfer pricing: practical manual for developing countries (E/C.18/2012/CRP.1)  <i>Presenter:</i> Mr. Sollund
1-3 p.m.		Lunch

\* E/C.18/2012/1.



<i>Date/time</i>	<i>Item</i>	<i>Programme</i>
3-4.30 p.m.	3 (b)	Transfer pricing: practical manual for developing countries ( <i>continued</i> )  <i>Presenter:</i> Mr. Sollund
4.30-4.45 p.m.		Coffee break
4.45-5.15 p.m.	3 (b)	Transfer pricing: practical manual for developing countries ( <i>continued</i> )  <i>Presenter:</i> Mr. Sollund
5.15-6 p.m.	3 (g)	Exchange of information (E/C.18/2012/CRP.2)  <i>Presenter:</i> Mr. Oliver
<b>Tuesday, 16 October</b>		
10-10.30 a.m.		Report of the Rapporteur on items 3 (a), (b) and (g)
10.30-11.45 a.m.	3 (d)	Revision of the Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries (E/C.18/2012/CRP.3)  <i>Presenter:</i> Mr. Arrindell
11.45 a.m.-noon		Coffee break
noon-1 p.m.	3 (d)	Revision of the Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries ( <i>continued</i> )  <i>Presenter:</i> Mr. Arrindell
1-3 p.m.		Lunch
3-3.45 p.m.	3 (d)	Revision of the Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries ( <i>continued</i> )  <i>Presenter:</i> Mr. Arrindell
3.45-4.45 p.m.	3 (c)	Tax treatment of services (E/C.18/2012/4 and E/C.18/2012/CRP.4)  <i>Presenter:</i> Ms. Kana
4.45-5 p.m.		Coffee break
5-6 p.m.	3 (c)	Tax treatment of services ( <i>continued</i> )  <i>Presenter:</i> Ms. Kana

<i>Date/time</i>	<i>Item</i>	<i>Programme</i>
<b>Wednesday, 17 October</b>		
10-10.30 a.m.		Report of the Rapporteur on item 3 (d)
10.30-11.30 a.m.	3 (c)	Tax treatment of services ( <i>continued</i> ) <i>Presenter: Ms. Kana</i>
11.30-11.45 a.m.		Coffee break
11.45 a.m.-12.15 p.m.	3 (m)	Article 5: the meaning of “connected projects” (E/C.18/2012/CRP.5) <i>Presenter: Ms. Devillet</i>
12.15-1 p.m.	3 (f)	United Nations Model Convention and climate change mechanisms (E/C.18/2012/CRP.6) <i>Presenter: Ms. Devillet</i>
1-3 p.m.		Lunch
3-4 p.m.	3 (f)	United Nations Model Convention and climate change mechanisms ( <i>continued</i> ) <i>Presenter: Ms. Devillet</i>
4-4.15 p.m.		Coffee break
4.15-4.45 p.m.	3 (f)	United Nations Model Convention and climate change mechanisms ( <i>continued</i> ) <i>Presenter: Ms. Devillet</i>
4.45-5.45 p.m.	3 (l)	Classification of hybrid entities (E/C.18/2012/CRP.7) <i>Presenter: Mr. Thuronyi</i>
5.45-6 p.m.	3 (k)	Taxation of development projects <i>Presenters: Mr. Sasseville and Mr. Thuronyi</i>
<b>Thursday, 18 October</b>		
10-10.30 a.m.		Report of the Rapporteur on items 3 (c), (f), (k), (l) and (m)
10.30-11.30 a.m.	3 (h)	Dispute resolution: proposed mutual agreement procedure guide (E/C.18/2012/CRP.8) <i>Presenter: Ms. Devillet</i>
11.30-11.45 a.m.		Coffee break

<i>Date/time</i>	<i>Item</i>	<i>Programme</i>
11.45 a.m.-1 p.m.	3 (n)	Permanent establishment issues in international value added tax cases (E/C.18/2012/CRP.9) <i>Presenter:</i> Mr. Giraudi
1-3 p.m.		Lunch
3-4 p.m.	3 (e)	Article 13: capital gains (E/C.18/2012/CRP.10) <i>Presenter:</i> Ms. Kapur
4-5 p.m.	3 (p)	Foreign direct investment issues and corporate taxation (E/C.18/2012/CRP.11) <i>Presenter:</i> Mr. Oliver
5-5.15 p.m.		Coffee break
5.15-6 p.m.	3 (o)	Article 8: transportation issues (E/C.18/2012/5) <i>Presenter:</i> Mr. Van der Merwe/Secretariat
<b>Friday, 19 October</b>		
10-10.30 a.m.		Report of the Rapporteur on items 3 (e), (h), (n), (o) and (p)
10.30-11.30 a.m.	3 (i)	Capacity-building (E/C.18/2012/CRP.12) <i>Presenter:</i> Ms. Omoigui-Okauru
11.30-11.45 a.m.		Coffee break
11.45 a.m.-12.15 p.m.	3 (i)	Capacity-building ( <i>continued</i> ) <i>Presenter:</i> Ms. Omoigui-Okauru
12.15-1 p.m.	3 (j)	Taxation and use of mobile technology (E/C.18/2012/CRP.13) <i>Presenter:</i> Ms. Omoigui-Okauru
1-3 p.m.		Lunch
3-4.30 p.m.	4	Dates and agenda for the ninth session of the Committee
4.30-4.45 p.m.		Coffee break
4.45-5.45 p.m.	5	Adoption of the report of the Committee on its eighth session
5.45-6 p.m.		Closing of the eighth session