



Economic and Social Council

Distr.: General
5 August 2019

Original: English

Committee of Experts on International Cooperation in Tax Matters Nineteenth session Geneva, 15–18 October 2019

Provisional agenda and organization of work*

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) Relationship of tax with trade and investment treaties;
 - (l) Other matters for consideration.
4. Provisional agenda for the twentieth session of the Committee.
5. Adoption of the report of the Committee on its nineteenth session.

* Reissued for technical reasons on 14 August 2019; previously issued under the symbol E/C.2019/3.



Provisional organization of work

<i>Date</i>	<i>Item</i>	
Tuesday, 15 October		
9–10 a.m.		Registration of participants
10–10.20 a.m.	1	Opening of the session by the Co-Chairs
	2	Adoption of the agenda and organization of work
10.20–11.15 a.m.	3 (c)	Tax and the Sustainable Development Goals
11.15–11.30 a.m.		Coffee break
11.30 a.m.–1 p.m.	3 (h)	Environmental tax issues
1–3 p.m.		Lunch break
3–5 p.m.	3 (d)	Update of the United Nations Practical Manual on Transfer Pricing for Developing Countries
5–6 p.m.	3 (a)	Procedural issues for the Committee (<i>closed consultations; Committee members only</i>)
Wednesday, 16 October		
10–11.45 a.m.	3 (e)	Update of the Handbook on Selected Issues for Taxation of the Extractive Industries by Developing Countries
11.45 a.m.–12 p.m.		Coffee break
12–1 p.m.	3 (b)	Report of the Subcommittee on Updating the United Nations Model Double Taxation Convention between Developed and Developing Countries
1–3 p.m.		Lunch break
3–4 p.m.	3 (b)	Report of the Subcommittee on Updating the United Nations Model Double Taxation Convention between Developed and Developing Countries (<i>continued</i>)
4–4.15 p.m.		Coffee break
4.15–4.45 p.m.	3 (b)	Report of the Subcommittee on Updating the United Nations Model Double Taxation Convention between Developed and Developing Countries (<i>continued</i>)
4.45–6 p.m.	3 (i)	Tax consequences of the digitalized economy – issues of relevance for developing countries

<i>Date</i>	<i>Item</i>
Thursday, 17 October	
10–11.45 a.m.	3 (i) Tax consequences of the digitalized economy – issues of relevance for developing countries (<i>continued</i>)
11.45 a.m.–12 p.m.	Coffee break
12–1 p.m.	3 (j) Tax treatment of official development assistance projects
1–3 p.m.	Lunch break
3–4 p.m.	3 (f) Dispute avoidance and resolution
4–4.15 p.m.	Coffee break
4.15–5 p.m.	3 (f) Dispute avoidance and resolution (<i>continued</i>)
5–6 p.m.	3 (a) Procedural issues for the Committee (<i>closed consultations; Committee members only</i>) (<i>continued</i>)
Friday, 18 October	
10–10.50 a.m.	3 (k) Relationship of tax with trade and investment treaties
10.50–11.45 a.m.	3 (g) Capacity-building
11.45 a.m.–12 p.m.	Coffee break
12–12.40 p.m.	3 (g) Capacity-building (<i>continued</i>)
12.40–1 p.m.	3 (l) Other matters for consideration
1–3 p.m.	Lunch break
3–4.30 p.m.	3 (l) Other matters for consideration (<i>continued</i>)
4.30–4.45 p.m.	Coffee break
4.45–5.30 p.m.	4 Provisional agenda for the twentieth session of the Committee
5.30–6 p.m.	5 Adoption of the report of the Committee on its nineteenth session; closing of the session