

## **Decision**

**2011/253**

### **Venue and dates of and provisional agenda for the seventh session of the Committee of Experts on International Cooperation in Tax Matters**

At its 47th plenary meeting, on 27 July 2011, the Economic and Social Council:

(a) Decided that the seventh session of the Committee of Experts on International Cooperation in Tax Matters would be held in Geneva from 24 to 28 October 2011;

(b) Approved the provisional agenda for the seventh session of the Committee as set out below:

#### **Provisional agenda for the seventh session of the Committee of Experts on International Cooperation in Tax Matters**

1. Opening of the session by the representative of the Secretary-General.
2. Election of the Chair and Vice-Chairs.
3. Remarks by the Chair of the Committee.
4. Adoption of the agenda and organization of work.
5. Discussion of substantive issues related to international cooperation in tax matters:
  - (a) United Nations Model Double Taxation Convention between Developed and Developing Countries (update);
  - (b) Dispute resolution;
  - (c) Transfer pricing: practical manual for developing countries;
  - (d) Article 13: capital gains taxation of development projects;
  - (e) Tax treatment of services;
  - (f) Concept of beneficial ownership;
  - (g) Revision of the Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries;
  - (h) Capacity-building;
  - (i) Tax cooperation and its relevance to major environmental issues, particularly climate change;
  - (j) Further issues for the consideration of the Committee.
6. Dates of and provisional agenda for the eighth session of the Committee.
7. Adoption of the report of the Committee on its seventh session.

