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## **Committee of Experts on International Cooperation in Tax Matters**

### **Twelfth session**

Geneva, 11-14 October 2016

Agenda Item 2

Adoption of the agenda and organization of work

## **Informal Secretariat Annotated Provisional agenda and organization of work**

### **Provisional agenda**

1. Opening of the session by the Chair of the Committee.
2. Adoption of the agenda and organization of work.
3. Discussion of substantive issues related to international cooperation in tax matters:

**(a) Issues related to the updating of the United Nations Model Tax  
Convention:**

- (i) Article 1 (Persons covered): application of treaty rules to hybrid entities;

**(E/C.18/2016/CRP.7)**

- (ii) Article 8 (Shipping, inland waterways transport and air transport): the meaning and coverage of the term “profits from the operation of ships or aircraft in international traffic”;

**(Either an oral presentation or a short note is expected)**

- (iii) Article 12 (Royalties): possible amendments to the commentary on article 12 in relation to:
  - a. Industrial, commercial or scientific equipment;
  - b. Software-related payments;

**(E/C.18/2016/CRP.8)**

(iv) Article 23 A (Exemption method): minority view on inclusion of paragraph 4;

(v) Article 26 (Exchange of information): proposed Code of Conduct;

**(E/C.18/2016/CRP 9)**

(vi) Taxation of services:

- a. Commentary on the article on technical services;
- b. Proposed article 12 alternative;

**(E/C.18/2016/CRP 1)**

(vii) Base erosion and profit-shifting;

**(E/C.18/2016/CRP.10)**

**(b) Other issues:**

(i) Update of the United Nations Practical Manual on Transfer Pricing for Developing Countries;

**(E/C.18/2016/CRP.2)**

(ii) Taxation of the extractive industries;

Taxation of the extractive industries” **(E/C.18/2016/CRP.3)**

**CRP.3 Attachment A:** Decommissioning

**CRP.3 Attachment B:** Value Added Tax Issues

**CRP.3 Attachment C:** Negotiation and Renegotiation

**CRP.3 Attachment D:** Permanent Establishment Issues

**CRP.3 Attachment E:** Government Fiscal Take

**(E/C.18/2016/5)** Note by the Secretariat on “Trade mis-invoicing” and its relationship to “transfer mis-pricing”

(iii) Taxation of development projects;

**(Only a short presentation is expected)**

(iv) Capacity-building;

**(E/C.18/2016/2)** Note by the Secretariat on “Enhancing the effectiveness of external support in building tax capacity in developing countries”

(E/C.18/2016/3) Note by the Secretariat on “United Nations Capacity Development Programme on International Tax Cooperation”

(v) Mutual agreement procedure — dispute avoidance and resolution;

(E/C.18/2016/CRP.4)

(E/C.18/2016/CRP.11) Additional paper on taxpayer rights

(E/C.18/2015/CRP.8) 2015 Secretariat paper

(vi) International trade in goods — tax issues;

(E/C.18/2016/4) Note by the Secretariat on “The World Customs Organization Guide to Customs Valuation and Transfer Pricing”

(vii) Tax incentives — presentation by delegate from the International Monetary Fund.

(E/C.18/2016/CRP.6)

4. Dates and provisional agenda for the thirteenth session of the Committee.

**Note that the UN Economic and Social Commission has decided that the thirteenth session of the Committee will be held from 5-8 December 2016 at the UN HQ in New York. It will be followed by a one day Special Session on Taxation on 9 December.**

5. Adoption of the report of the Committee on its twelfth session.

## Provisional organization of work

<i>Date</i>	<i>Item</i>	
<b>Tuesday, 11 October 2016</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
	3	Discussion of substantive issues related to international cooperation in tax matters:
10.45-11.45 a.m.	3 (a) (i)	Article 1 (Persons covered): application of treaty rules to hybrid entities
11.45 a.m.-12 p.m.		Coffee break
12-1 p.m.	3 (a) (v)	Article 26 (Exchange of information): proposed Code of Conduct
1-3 p.m.		Lunch break
		<b>NB Between 2.30 and 3.00 there will be a special presentation on the findings of a joint tax treaties research project of ActionAid and Mr. Martin Hearson.</b>
3-3.45 p.m.	3 (a) (ii)	Article 8 (Shipping, inland waterways transport and air transport): the meaning and coverage of the term “profits from the operation of ships or aircraft in international traffic”
3.45-4 p.m.		Coffee break
4-5.30 p.m.	3 (a) (ii)	Article 8 (Shipping, inland waterways transport and air transport) (continued)
5.30-6 p.m.	3 (b) (iii)	Taxation of development projects
<b>Wednesday, 12 October</b>		

<i>Date</i>	<i>Item</i>	
10-11.45 a.m.	3 (b) (i)	Update of the United Nations Practical Manual on Transfer Pricing for Developing Countries  <b>(Other items will be discussed in this slot, because of unavailability of key participants including a brief presentation and discussion of (E/C.18/2016/CRP.11) Additional paper on taxpayer rights). Transfer pricing will be dealt with some time on Thursday.</b>
11.45 a.m.-12 p.m.		Coffee break
12-1 p.m.	3 (b) (ii)	Taxation of the extractive industries
1-3 p.m.		Lunch break
3-3.45 p.m.	3 (b) (ii)	Taxation of the extractive industries (continued)
3.45-4 p.m.		Coffee break
4-6 p.m.	3 (a) (vi)	Taxation of services:
<b>6.30 pm</b>	<b>Reception</b>	<b>Hosted by the Swiss Government</b>
		a. Commentary on the article on technical services;
		b. Proposed article 12 alternative

#### Thursday, 13 October

Note: Update of the United Nations Practical Manual on Transfer Pricing for Developing Countries (agenda item 3 (b) (i)) will be dealt with some time on Thursday

10-11.45 a.m.	3 (a) (vi)	Taxation of services (continued)
11.45 a.m.-12 p.m.		Coffee break
12-1 p.m.	3 (a) (vii)	Base erosion and profit-shifting

<i>Date</i>	<i>Item</i>	
1-3 p.m.		Lunch break
3-3.45 p.m.	3 (a) (vii)	Base erosion and profit-shifting (continued)
3.45-4.15 p.m.	3 (a) (iv)	Article 23 A (Exemption method): minority view on inclusion of paragraph 4
4.15-4.45 p.m.	<del>3 (b) (iv)</del>	<del>Capacity building</del>
4.45-5 p.m.		Coffee break
5-6 p.m.	<del>3 (b) (iv)</del>	<del>Capacity building (continued)</del>
<b>Friday, 14 October</b>		
<b>Note: Capacity Building – Item 3 (b) (iv) will be addressed at some time on Friday</b>		
10-11.30 a.m.	3 (a) (iii)	Article 12 (Royalties): possible amendments to the commentary on article 12 in relation to: <ul style="list-style-type: none"> <li>a. Industrial, commercial or scientific equipment;</li> <li>b. Software-related payments</li> </ul>
11.30-11.45 a.m.		Coffee break
11.45 a.m.-12.15 p.m.	3 (b) (vi)	International trade in goods — tax issues
12.15-1 p.m.	3 (b) (v)	Mutual agreement procedure — dispute avoidance and resolution
1-3 p.m.		Lunch break
3-3.45 p.m.	3 (b) (v)	Mutual agreement procedure (continued)
3.45-4.30 p.m.	3 (b) (vii)	Tax incentives — presentation by delegate from the International Monetary Fund
4.30-4.45 p.m.		Coffee break
4.45-5.45 p.m.	4	Dates and provisional agenda for the thirteenth session of the Committee
5.45-6 p.m.	5	Adoption of the report of the Committee on its twelfth session; closing of the session