

**FIFTEENTH SESSION OF THE UN TAX COMMITTEE:
STATUS OF DOCUMENTS AS AT 12 OCTOBER 2017**

Organizational matters:

- Provisional agenda and organization of work ([E/C.18/2017/4](#))
- [General Information Circular](#)
- [UN Geneva map](#)

Substantive Matters:

Agenda item 5(a):

- **Procedural Issues** – Agenda Item 5 (a) ([E/C.18/2017/CRP.27](#))

Agenda item 5(b)(1)(a)(i)

- **“The treatment of issues related to insurance and reinsurance”** - there is no separate paper. See page 36ff of 2017/CRP.7 from the Committee’s 14th Session (http://www.un.org/esa/ffd/wp-content/uploads/2017/02/14STM_CRP7_BEPS.pdf) and the record of discussions at paras 52ff of the Report of that session (http://www.un.org/ga/search/view_doc.asp?symbol=E/2017/45)

Agenda item 5(b)(1)(a)(ii)

- **“Other issues related to permanent establishments”** - there is no paper. This is the opportunity to raise other base erosion and profit shifting aspects of PEs encountered by Committee members, where the Committee might provide useful guidance).

Agenda item 5(b)(1)(b)

- **“Article 13 (Capital Gains): the application of paragraphs 4 and 5”** - there is no separate paper. See the record of discussions at paras 57-61 of the Report of the 14th session (http://www.un.org/ga/search/view_doc.asp?symbol=E/2017/45)

Agenda item 5(b)(ii)

- **“Article 12 (Royalties): possible amendments to the commentary on article 12 in relation to software-related payments.”** See the secretariat paper on software royalties ([E/C.18/2017/CRP.25](#))

NB: On the *general issue of the 2017 update of the UN Model Tax Convention*, see the Note by the Secretariat on “Update on selected current and expected publications of the Committee of Experts” ([E/C.18/2017/7](#)). *Note however*, that some editing issues mean the text will not be available for launch at the 15th session. It is hoped that sometime during the session a version as finalised by the previous Membership of the committee will be available for information, with a view to completing the editing and publishing it at least electronically, in final edited form in 2017. A paper version would then follow. Approval is not sought on

the 2017 update, as it was finalised, subject to editing, by the previous Committee Membership.

The issue for this membership will be whether

Agenda item 5(c) - Other issues:

- **(i) Possible update of the United Nations Practical Manual on Transfer Pricing for Developing Countries.** See: Note by the Secretariat on “Update on selected current and expected publications of the Committee of Experts” ([E/C.18/2017/7](#)).

The Manual will be officially launched in paper form at the session. The issue will be whether to re-convene a Transfer Pricing Subcommittee and, if so, who should coordinate it and what its mandate should be, including what issues any 3rd edition of the Manual could improve or bring added focus to.

The then Coordinators presentation to the 13th session is relevant:

http://www.un.org/esa/ffd/wp-content/uploads/2016/12/13STM_Presentation_Sollund_5Dec16.pdf

- **(ii) Possible update of the Extractive Industries Handbook** See Note by the Secretariat on “Update on selected current and expected publications of the Committee of Experts” ([E/C.18/2017/7](#)). A short update note will be provided on Friday 12 October. **A finalised but subject to editing text on the Handbook itself will be put on the website before the session begins**, with a view to completing the editing and publishing it at least electronically, in final edited form in 2017. Approval is not sought on that document, as it was finalised, subject to editing, by the previous Committee Membership.
- The issue for *this* membership will be whether to re-convene an Extractives Subcommittee and, if so, who should coordinate it and what its mandate should be, including what issues any 2nd edition of the Handbook could improve or bring added focus to.
- **(iii) Possible update of the Manual for the Negotiation of Bilateral Tax Treaties.** There is no paper: there will be a presentation and then a discussion of a possible update.
- **(iv) Treatment of collective investment vehicles.** See the record of discussions at paras 66-67 of the Report of the 14th session (http://www.un.org/ga/search/view_doc.asp?symbol=E/2017/45)
- **(v) Mutual agreement procedure** — dispute avoidance and resolution, including possible updates to the United Nations Model Double Taxation Convention and its commentaries and the guide on the mutual agreement procedure, as well as further work on the handbook on dispute resolution. See Mutual Agreement Procedure – ([E/C.18/2017/CRP.26](#))
- **(vi) Hybrid entities.** See “Treaty Rules for Hybrid Entities” ([E/C.18/2017/CRP.28](#))

- **(vii) Capacity-building.** See Note by the Secretariat on “Capacity development programme in international tax cooperation” ([E/C.18/2017/8](#))

- **(viii) Environmental tax issues of relevance to developing countries -** See Note by the secretariat on “Update on environmental taxation” ([E/C.18/2017/5](#)) and, from the 13th session: “Carbon taxation – an instrument for developing countries to raise revenues and support national climate policies” ([E/C.18/2017/CRP.6](#))

- **(ix) Tax consequences of the digitalized economy** — issues of relevance for developing countries. See:
 - “Overview of Digital Economy Tax Issues” ([E/C.18/2017/CRP.21](#));
 - “Tax Challenges in the Digitalized Economy” ([E/C.18/2017/CRP.22](#));
 - “The taxation of Fees for Technical, Managerial and Consultancy Services” in the digital economy ([E/C.18/2017/CRP.23](#));
 - “The digitalized economy: selected issues of potential relevance to developing countries” ([E/C.18/2017/6](#));
 - Information note on “blockchains” –document will be on the 15th session site as a background document on 13 October 2017.

- **(x) Taxation of development projects.** See “Taxation of Development projects”: ([E/C.18/2017/CRP.24](#))

- **(xi) Other matters for consideration.** *This is a broad category for Members to raise other issues for discussion and inclusion in the work plan, and for observers to suggest items for consideration.*

6. Provisional agenda for the sixteenth session of the Committee. *To be determined at the end of the session. The 16th session will be held from 14th-17th May 2018 in New York.*

7. Adoption of the report of the Committee on its fifteenth session. *This is a formality – it is nowadays settled after the session, with a Rapporteur from among the Members.*