

United Nations

E/C.18/2018/4



# Economic and Social Council

Distr.: General  
9 March 2018

Original: English

---

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

**Sixteenth session**

New York, 14–17 May 2018

Item 3 (b) of the provisional agenda\*

**Discussion of substantive issues related to international  
cooperation in tax matters: report of the Subcommittee on  
Updating the United Nations Model Double Taxation Convention  
between Developed and Developing Countries**