

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

Ninth session

Geneva, 21-25 October 2013

**Organization of work (final form of unofficial version with
links to presentations)**

<i>Date</i>	<i>Item</i>
Monday, 21 October 2013	
9:00 – 10:00 a.m.	Registration of participants
10:00 – 11:00 a.m.	<ol style="list-style-type: none">1. Opening of the session by the representative of the Secretary-General2. Election of the Chairperson and Vice-Chairpersons (closed meeting)3. Consideration of rules of procedure and other organizational issues (closed meeting)4. Introductory remarks by the Chairperson of the Committee5. Adoption of the agenda (E/C.18/2013/1) and organization of work (E/C.18/2013/2)6. Discussion of substantive issues related to international cooperation in tax matters:
11:00 a.m. – 1:00 p.m.	<p>6(a)(ix) Issues related to updating of the United Nations Model Tax Convention (E/C.18/2013/3):</p> <p>Article 26 (Exchange of information): Note on Automatic Exchange of Information (E/C.18/2013/CRP.20); and Proposal to update Article 26 (E/C.18/2013/CRP.21)</p> <p><i>Presenter:</i> Mr. Armando Lara Yaffar, Mr. Ricardo Carrasco, and Secretariat</p>

<i>Date</i>	<i>Item</i>
2:00 – 3:00 p.m.	Closed session: Discussions of the agenda, the organisation of work and working modalities (Subcommittees)
3:00 – 4:00 p.m.	Presentation and discussion on base erosion and profit shifting (BEPS) as a cross-cutting issue <i>Presenter:</i> Mr. Pascal Saint-Amans; OECD
4:00 – 5:00 p.m.	6(a)(ix) Open discussion on: Note on Automatic Exchange of Information (E/C.18/2013/CRP.20); and Proposal to update Article 26 (E/C.18/2013/CRP.21)
5:00 – 6:00 p.m.	Discussion: on working modalities of the new membership and BEPS (Closed meeting)

Tuesday, 22 October

10:00 – 11:00 a.m.	Results from research carried out by the International Bureau for Fiscal Documentation on the practical implementation of the UN Model (E/C.18/2013/CRP.18) <i>Presenter:</i> Mr. Jan de Goede and Mr. Wim Wijnens, IBFD
11:00 a.m. – 1:00 p.m.	6(a)(x) Issues related to updating of the United Nations Model Tax Convention (E/C.18/2013/3): Taxation of services – provision on taxation of fees for technical services (E/C.18/2013/CRP.5 , E/C.18/2013/CRP.16 and E/C.18/2013/CRP.17) <i>Presenter:</i> Ms. Liselott Kana, Mr. Tizhong Liao, and Secretariat
3:00 – 4:00 p.m.	6(a)(x) Taxation of services – provision on taxation of fees for technical services - Continued (E/C.18/2013/CRP.5 , E/C.18/2013/CRP.16)

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		and E/C.18/2013/CRP.17)
		<i>Presenter:</i> Ms. Liselott Kana, Mr. Tizhong Liao, and Secretariat
4:00 – 5:00 p.m.	6(a)(ii)	Issues related to updating of the United Nations Model Tax Convention (E/C.18/2013/3): Permanent establishment issues in international value-added tax cases <i>Presenter:</i> Mr. Jürg Giraudi, Mr. Thomas Ecker, Mr. Karl-Heinz Haydl
5:00 – 6:00 p.m.	6(a)(i)	Issues related to updating of the United Nations Model Tax Convention (E/C.18/2013/3): Article 4 (Resident) application of treaty rules to hybrid entities (E/C.18/2013/CRP.1) <i>See also</i> 2012 note on Coordination Rules as a Solution to Tax Arbitrage (E/C.18/2013/CRP.7) <i>Presenter:</i> Mr Henry Louie, Mr Victor Thuronyi, and Secretariat
Wednesday, 23 October		
10:00 – 10:30 a.m.	6(a)(iv)	Issues related to updating of the United Nations Model Tax Convention (E/C.18/2013/3): Article 8 (Shipping, inland waterways transport and air transport): the meaning of the term “auxiliary activities” (E/C.18/2013/CRP.4) <i>Presenter:</i> Secretariat (with Comments from USCIB, ICS, IATA)
10:30 a.m. – 11:45 a.m.	6(b)(i)	Article 9 (Associated enterprises): update of its Commentary (E/C.18/2013/4) <i>Presenter:</i> Stig Sollund and Secretariat

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12:00 p.m. – 1:00 p.m.	6(b)(ii) Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries (E/C/18/2013/CRP.7) <i>Presenter:</i> Wolfgang Lasars and Secretariat
3:00 – 4:00 p.m.	6(b)(v) Capacity-building (E/C.18/2013/CRP.17) Presentation on the capacity development programme of the Financing for Development Office <i>Presenter:</i> Secretariat Presentation on tax transaction cost project <i>Presenter:</i> CIAT Secretariat
4:00 – 5:30 p.m.	6(a)(ii) Article 5 (Permanent establishment): The meaning of connected projects (E/C.18/2013/CRP.2) <i>Presenter:</i> Claudine Devillet and Secretariat
Thursday, 24 October	
10:00 a.m. – 1:00 p.m.	6(a)(ii) Article 5 (Permanent establishment): The meaning of connected projects (E/C.18/2013/CRP.2) <i>Presenter:</i> Ms. Claudine Devillet and Secretariat
2:00 – 3:00 p.m.	Closed session: working modalities, mandates and composition of Subcommittees and Working Groups.
3:00 – 4:15 p.m.	6(a)(xi) Issues related to updating of the United Nations Model Tax Convention (E/C.18/2013/3): Various articles: United Nations Model Convention and climate change mechanisms E/C.18/2013/CRP.6 (clean copy ; marked up copy) <i>Presenter:</i> Ms. Claudine Devillet and

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		Secretariat
4:45 – 6:00 p.m.	6(a)(vi)	Issues related to updating of the United Nations Model Tax Convention (E/C.18/2013/3): Article 12 (Royalties): general consideration, including of equipment-related issues <i>Presenter:</i> Secretariat and others
Friday, 25 October		
10:30 – 12:30 p.m.	6(b)(iii)	Foreign direct investment issues and corporate taxation, including resource taxation issues for developing countries (E/C.18/2013/5 and E/C.18/2013/CRP.13) <i>continued</i> <i>Presenter:</i> Secretariat and others
12:30 – 1:30 p.m.		Discussion on: Subcommittees and membership
1:30 – 3:15 p.m.	7	Dates and provisional agenda for the tenth session of the Committee; Adoption of the report of the Committee on its ninth session
3:15 – 3:45 p.m.	8	Closing of the ninth session