

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

Tenth session

Geneva, 27-31 October 2014

Informal Annotated Agenda

*This document draws upon [E/C.18/2014/1](#) (Provisional agenda and organisation of work) and will be regularly updated. The timing and order of items in that document is not altered, but likely changes are noted. This version indicates the latest situation, as understood by the Secretariat, as at 23 October 2014**

<i>Date</i>	<i>Item</i>
Monday, 27 October 2014	
9:00 – 10:00 a.m.	Registration of participants
10:00 – 10:45 a.m.	1 Opening of the session by the Chair of the Committee
	2 Adoption of the agenda and organization of work (E/C.18/2014/1)*
	3 Discussion of substantive issues related to international cooperation in tax matters: ¹
	(a) Issues related to the updating of the United Nations Model Tax Convention
10:45 – 11:45 a.m.	3 (a) (i) Article 4 (Resident): application of treaty rules to hybrid entities (E/C.18/2014/CRP.14)
	<i>Presenter:</i> Mr. Henry Louie, Secretariat and others
11:45 a.m. – 12:00 p.m.	Coffee break
12:00 – 1:00 p.m.	3 (a) (ii) Article 5 (Permanent establishment):
	a. The meaning of “connected projects” (E/C.18/2014/CRP.11)

* The proposed timings remain tentative, and will depend upon the time taken to discuss individual items.

¹ In this and other agenda items, it is expected that some presentational roles would be played by the Committee members.

Informal Annotated Agenda as of 23 October 2014

<i>Date</i>	<i>Item</i>	
		<i>Presenter:</i> Mr. Andrew Dawson and others
1:00 – 3:00 p.m.		Lunch break
3:00 – 4:00 p.m.	3 (a) (ii)	Article 5 (Permanent establishment): b. Physical presence issue (This issue is also addressed in E/C.18/2014/CRP.11 at paragraph 2 and following) <i>Presenter:</i> Mr. Andrew Dawson and others
4:00 – 4:15 p.m.		Coffee break
4:15 – 6:00 p.m.	3 (a) (iii)	Article 8 (Shipping, inland waterways transport and air transport): a. The meaning and coverage of the term “auxiliary activities” (E/C.18/2014/CRP.1); b. The application of the article to cruise shipping (E/C.18/2014/CRP.2 , Attachment A and Appendix to Attachment A) <i>Presenter:</i> Mr. Enrico Martino, Secretariat and others
Tuesday, 28 October		
10:00 – 11:45 a.m.	3 (a) (x)	Taxation of services: a. Taxation of services — general discussion; b. Article on technical services (E/C.18/2014/CRP.8) (Presentation Brian Arnold 1, Follow-up Presentation Brian Arnold); <i>Presenter:</i> Ms. Liselott Kana, Mr. Brian Arnold and others c. Other issues (E/C.18/2014/CRP.9) (Presentation Yansheng Zhu); <i>Presenter:</i> Mr. Yansheng Zhu, Secretariat and others

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<i>Date</i>	<i>Item</i>	
11:45 a.m. – 12:00 p.m.		Coffee break
12:00 – 1:00 p.m.	3 (a) (x)	Taxation of services (<i>continued</i>):
1:00 – 3:00 p.m.		Lunch break
3:00 – 3:30 p.m.	3 (a) (x)	Taxation of services (<i>continued</i>):
3:30 – 4:45 p.m.	3 (b) (v)	Capacity-building (E/C.18/2014/5 and E/C.18/2014/CRP.7) (Secretariat Presentation) Presentation on the capacity development programme of the Financing for Development Office <i>Presenter:</i> Secretariat (Ms. Dominika Halka, Mr. Harry Tonino) and others
4:45 – 5:00 p.m.		Coffee break
5:00 – 6:00 p.m.	3 (a) (viii)	Article 23 (Methods for the elimination of double taxation): conflicts of qualification and conflicts of interpretation (E/C.18/2014/CRP.10 and E/C.18/2014/CRP.16) <i>Presenter:</i> Mr. Andrew Dawson, Ms. Pragya Saksena, Secretariat and others

[Note that a Reception will be hosted by Switzerland at the close of the meeting on Tuesday at the Palais des Nations Delegates Restaurant.]

Wednesday, 29 October

10:00 – 11:30 a.m.	3 (a) (v)	Base erosion and profit-shifting (E/C.18/2014/CRP.12) (Presentation Carmel Peters) (Presentation Marlies de Ruiter) <i>Presenter:</i> Ms. Carmel Peters and others
11:30 – 11:45 a.m.		Coffee break
11:45 a.m. – 1:00 p.m.	3 (a) (iv)	Article 9 (Associated enterprises): update of its commentary and transfer pricing issues (E/C.18/2014/4) (Presentation Stig Sollund)

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<i>Date</i>	<i>Item</i>	
		<i>Presenter: Mr. Stig Sollund and others</i>
1:00 – 3:00 p.m.		Lunch break
3:00 – 4:30 p.m.	3 (a) (iv)	Article 9 (Associated enterprises): update of its commentary and transfer pricing issues (<i>continued</i>)
4:30 – 4:45 p.m.		Coffee break
4:45 – 6:00 p.m.	3 (b) (i)	Issues for the next update of the Practical Manual on Transfer Pricing for Developing Countries (E/C.18/2014/CRP.15) (Presentation Stig Sollund , Presentation Michael Kobetsky)
		<i>Presenter: Mr. Stig Sollund and others</i>
Thursday, 30 October		
10:00 – 11:30 a.m.	3 (a) (vi)	Article 12 (Royalties): general considerations, including equipment-related issues (E/C.18/2014/3)
		<i>Presenter: Secretariat and others</i>
11:30 – 11:45 a.m.		Coffee break
11:45 a.m. – 1:00 p.m.	3 (b) (iii)	Taxation of the extractive industries (E/C.18/2014/2 , and E/C.18/2014/CRP.3 including Attachments A , B , C , D and E) (Presentation Eric Mensah , Presentation Charles Bajungu , Presentation Olav Fjellsa and Brian Twomey , Presentation Tomas Balco , Presentation Isaac G. Arias Esteban , Presentation Monique van Herksen)
		<i>Presenter: Mr. Eric Nii Yarboi Mensah, Secretariat and others</i>
1:00 – 3:00 p.m.		Lunch break
3:00 – 4:00 p.m.	3 (b) (iii)	Taxation of the extractive industries (<i>continued</i>)
4:00 – 5:00 p.m.	3 (a) (ix)	Article 26 (Exchange of information) (E/C.18/2014/CRP.4 and E/C.18/2014/CRP.5) (Presentation Armando Lara Yaffar)

Date	Item	
		<p><i>Presenter:</i> Secretariat, Mr. Armando Lara Yaffar and others</p> <p><i>[Note that this item is likely to require significantly more discussion and may continue into Friday.]</i></p>
5:00 – 5:15 p.m.		Coffee break
5:15 – 6:00 p.m.	3 (b) (iv)	<p>Taxation of development projects</p> <p><i>Presenter:</i> Secretariat and others</p>
Friday, 31 October		
10:00 – 11:00 a.m.	3 (a) (vii)	<p>Article 13 (Capital gains): the practical implications of paragraph 4 (E/C.18/2014/CRP.13) (Presentation Pragya Saksena)</p> <p><i>Presenter:</i> Ms. Pragya Saksena and others</p>
11:00 – 11:45 a.m.	3 (b) (ii)	<p>Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries (E/C.18/2014/CRP.6) (Presentation Wolfgang Lasars)</p> <p><i>Presenter:</i> Mr. Wolfgang Karl Lasars, Secretariat (Ms. Dominika Halka, Mr. Harry Tonino) and others</p> <p><i>[Note that this item is likely to be moved to earlier in the week.]</i></p>
11:45 a.m. – 12:00 p.m.		Coffee break
12:00 – 1:00 p.m.	3 (b) (ii)	<p>Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries (<i>continued</i>)</p>
1:00 – 3:00 p.m.		Lunch break
3:00 – 3:45 p.m.	3 (b) (vii)	<p>International trade in goods — tax issues (Presentation Enrico Martino)</p> <p><i>Presenter:</i> Mr. Enrico Martino and others</p>

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<i>Date</i>	<i>Item</i>	
3:45 – 4:45 p.m.	3 (b) (vi)	Cooperative compliance and corporate governance in tax matters <i>[Note that this item is expected to be deferred to the eleventh session of the Committee.]</i>
4:45 – 5:30 p.m.	4	Dates and provisional agenda for the eleventh session of the Committee <i>Presenter:</i> Chairperson, Secretariat and others
5:30 – 6:00 p.m.	5	Adoption of the report of the Committee on its tenth session
6:00 – 6:15 p.m.	5	Closing of the tenth session
