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**Committee of Experts on International
Cooperation in Tax Matters**
Eighth session
Geneva, 15-19 October 2012

**Organization of work – informal Secretariat annotated copy as of
11 October with hyperlinks***

<i>Date</i>	<i>Item No.</i>	<i>Subject Matter</i>
Monday, 15 October 2012		
9:00 – 10:00 a.m.		Registration of participants
10:00 – 10:45 a.m.	1.	Opening of the meeting by the Chairperson of the Committee.
	2.	Adoption of the agenda (Provisional agenda (E/C.18/2012/1)) and organization of work (Organization of work (E/C.18/2012/2)).
	3.	Discussion of substantive issues related to

* The original time scheduling has been retained – although clearly some items will require less time for discussion than provisioned for and some may require more. “Additional Documents” on the website (comments by stakeholders and the like) are not included.

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international cooperation in tax matters:

(N.B. general Eighth Annual Session documents website is

<http://www.un.org/esa/ffd/events/eighth-session-tax.html>)

10:45 – 11:45 a.m.

3 (a) United Nations Model Tax
Convention update (status of the 2011
update, publication, etc.)

(E/C.18/2012/3)

Presenters: Mr. Oliver / Secretariat

11:45 a.m. – 12:00 p.m.

Coffee Break

12:00 – 1:00 p.m.

3 (b) Transfer pricing: practical manual for
developing countries

(E/C.18/2012/CRP.1)

**See also the Chapters etc of the draft
Manual:**

Foreword - (3 October Revision)

Chapter 1 – Introduction

Chapter 2 – The Business Environment

Chapter 3 – The Legal Environment

Chapter 4 – Building Capability

Chapter 5 – Comparability

Chapter 6 – Methods

Chapter 7 - Documentation

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		Chapter 8 - Audits
		Chapter 9 – Dispute Resolution
		Chapter 10 - Country Practices: Preamble, Brazil, China, India, South Africa
		Appendix I - Comparability examples
		Appendix II - Documentation
		<i>Presenter:</i> Mr. Sollund
1:00 – 3:00 p.m.		Lunch
3:00 – 4:30 p.m.		3 (b) Transfer pricing: practical manual for developing countries (<i>continued</i>)
		<i>Presenter:</i> Mr. Sollund
4:30 – 4:45 p.m.		Coffee Break
4:45 – 5:15 p.m.		3 (b) Transfer pricing: practical manual for developing countries (<i>continued</i>)
		<i>Presenter:</i> Mr. Sollund
5:15 – 6:00 p.m.		3 (g) Exchange of information
		(E/C.18/2012/CRP.2) [Not needed – Update only]
		<i>Presenter:</i> Mr. Oliver

Tuesday, 16 October 2012

<i>Date</i>	<i>Item No.</i>	<i>Subject Matter</i>
10:00 – 10:30 a.m.		Report of the Rapporteur on items 3 (a), (b), (g)
10:30 – 11:45 a.m.		3 (d) Revision of the Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries (E/C.18/2012/CRP.3) [There are no new documents for 2012 – instead the 2011 documents will be addressed: E/C.18/2011/CRP.11 - Introduction to International Double Taxation and Tax Evasion and Avoidance E/C.18/2011/CRP.11/Add.1 - International Tax Evasion and Avoidance E/C.18/2011/CRP.11/Add.2 - Suggestions Relating to the Application of the Articles of the UN Model Convention and Procedural Aspects of Tax Treaty Negotiations E/C.18/2011/CRP.11/Add.3 - Basic Approaches to Tax Treaty Negotiation E/C.18/2011/CRP.11/Add.4 - Dispute Resolution Mutual Agreement Procedure E/C.18/2011/CRP.11/Add.5 - Appendix for Special Consideration Items E/C.18/2011/CRP.11/Add.6 - International Tax Websites E/C.18/2011/CRP.11/Add.7 - Questionnaire on the Manual for Negotiation of Bilateral Tax Treaties]

<i>Date</i>	<i>Item No.</i>	<i>Subject Matter</i>
		<i>Presenter: Mr. Arrindell</i>
11:45 a.m. – 12:00 p.m.		Coffee Break
12:00 – 1:00 p.m.	3 (d)	Revision of the Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries (<i>continued</i>)
		<i>Presenter: Mr. Arrindell</i>
1:00 – 3:00 p.m.		Lunch
3:00 – 3:45 p.m.	3 (d)	Revision of the Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries (<i>continued</i>)
		<i>Presenter: Mr. Arrindell</i>
3:45 – 4:45 p.m.	3 (c)	Tax Treatment of Services (E/C.18/2012/4 and E/C.18/2012/CRP.4)
		<i>Presenter: Ms. Kana</i>
4:45 – 5:00 p.m.		Coffee Break

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5:00 – 5:50 p.m.	3 (c)	Tax Treatment of Services
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(continued)

Presenter: Ms. Kana

Reception

The Government of Switzerland has kindly offered to host a cocktail party for the UN Tax Committee Members and Observers to the Annual Session on Tuesday, October 16, 18:15 - 19:45, at the UN Restaurant DSR. The reception will be preceded by a short welcoming address of Mr Carlos Orjales of the State Secretariat for Economic Affairs in Room XIX at 17:50, just prior to the end of the day's proceedings.

Wednesday, 17 October 2012

10:00 – 10.30 a.m.		Report of the Rapporteur on item 3 (d)
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10:30 – 11:30 a.m.	3 (c)	Tax Treatment of Services
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(continued)

Presenter: Ms. Kana

11:30 – 11:45 a.m.		Coffee break
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11:45 a.m. – 12:15 p.m.	3 (m)	Article 5: the meaning of “connected projects” (E/C.18/2012/CRP.5)
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Presenter: Ms. Devillet

12:15 – 1:00 p.m.	3 (f)	The United Nations Model
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<i>Date</i>	<i>Item No.</i>	<i>Subject Matter</i>
		Convention and climate change mechanisms (E/C.18/2012/CRP.6)
		<i>Presenter:</i> Ms. Devillet
1:00 – 3:00 p.m.		Lunch
3:00 – 4:00 p.m.	3 (f)	The United Nations Model Convention and climate change mechanisms (<i>continued</i>)
		<i>Presenter:</i> Ms. Devillet
4:00 – 4:15 p.m.		Coffee break
4:15 – 4:45 p.m.	3 (f)	The United Nations Model Convention and climate change mechanisms (<i>continued</i>)
		<i>Presenter:</i> Ms. Devillet
4:45 – 5:45 p.m.	3 (l)	Classification of hybrid entities (E/C.18/2012/CRP.7)
		<i>Presenter:</i> Mr. Thuronyi [Mr Thuronyi is unfortunately unable to attend the Annual Session – this will very briefly be

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introduced by the Secretariat.]

5:45 – 6:00 p.m.

3 (k) Taxation of development projects
update

Presenters: Mr. Sasseville & Mr. Thuronyi

[Brief Update – no paper required]

Thursday, 18 October 2012

10:00 – 10:30 a.m.

Report of the Rapporteur on items 3 (c),
(m), (f), (l), (k)

10:30 – 11:30 a.m.

3 (h) Dispute resolution: proposed mutual
agreement procedure guide

~~(E/C.18/2012/CRP.8)~~ [No comments

since 2011 paper – therefore that will

be addressed: E/C.18/2011/CRP.4]

Presenter: Ms. Devillet

11:30 – 11:45 a.m.

Coffee break

11:45 a.m. – 1:00 p.m.

3 (n) Permanent establishment issues in
international value-added tax cases;

~~(E/C.18/2012/CRP.9)~~ [No paper

<i>Date</i>	<i>Item No.</i>	<i>Subject Matter</i>
		required – there will be a brief presentation]
		<i>Presenter:</i> Mr. Giraudi
1:00 – 3:00 p.m.		Lunch
3:00 – 4:00 p.m.	3 (e)	Article 13: capital gains (E/C.18/2012/CRP.10)
		<i>Presenter:</i> Ms. Kapur
4:00 – 5:00 p.m.	3 (p)	Foreign direct investment issues and corporate taxation (E/C.18/2012/CRP.11) [No paper required – there will be a brief presentation]
		<i>Presenter:</i> Mr. Oliver
5:00 – 5:15 p.m.		Coffee break
5:15 – 6:00 p.m.	3 (o)	Article 8: transportation issues (E/C.18/2012/5)
		<i>Presenters:</i> Mr. Van der Merwe / Secretariat

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Friday, 19 October 2012

10:00 – 10:30 a.m.		Report of the Rapporteur on items 3 (h), (n), (e), (p), (o)
10:30 – 11:30 a.m.		3 (i) Capacity building (E/C.18/2012/CRP.12) <i>Presenter:</i> Ms. Omoigui-Okauru
11:30 – 11:45 a.m.		Coffee break
11:45 a.m. – 12:15 p.m.		3 (i) Capacity building (<i>continued</i>) <i>Presenter:</i> Ms. Omoigui-Okauru
12:15 – 1:00 p.m.		3 (j) Taxation and use of mobile technology (E/C.18/2012/CRP.13) <i>Presenter:</i> Ms. Omoigui-Okauru [
1:00 – 3:00 p.m.		Lunch
3:00 – 4:30 p.m.	4.	Dates and agenda for the ninth session of the Committee
4:30 – 4:45 p.m.		Coffee break

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4:45 – 5:45 p.m.	5.	Adoption of the report of the Committee on its eighth session
5:45 – 6:00 p.m.		Closing of the eighth session
