

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

**Ninth session**

Geneva, 21-25 October 2013

**Informal Annotated Agenda**

*This document draws upon E/C.18/2013/2 (Organisation of Work) and will be regularly updated. This version indicates the latest proposed order of discussions as at 15 October 2013, subject to the same cautions as for [E/C.18/2013/2](#)\**

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<i>Date</i>	<i>Item</i>
<b>Monday, 21 October 2013</b>	
9:00 – 10:00 a.m.	Registration of participants
10:00 – 11:00 a.m.	<ol style="list-style-type: none"><li>1. Opening of the session by the representative of the Secretary-General</li><li>2. Election of the Chairperson and Vice-Chairpersons (closed meeting)</li><li>3. Consideration of rules of procedure and other organizational issues (closed meeting)</li><li>4. Introductory remarks by the Chairperson of the Committee</li><li>5. Adoption of the agenda (<a href="#">E/C.18/2013/1</a>) and organization of work (<a href="#">E/C.18/2013/2</a>)*</li><li>6. Discussion of substantive issues related to international cooperation in tax matters:<sup>1</sup></li></ol>
11:00 a.m. – 12:00 p.m.	(various) Results from research carried out by the International Bureau for Fiscal Documentation on the practical implementation of the UN Model ( <a href="#">E/C.18/2013/CRP.18</a> ) <i>Presenter: IBFD Secretariat</i>

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\* The proposed timings remain tentative. As noted in the report on the eight annual session of the Committee (E/2012/45 / E/C.18/2012/6, para. 105), the new membership should decide on the prioritization of the issues under discussion. This will affect timings and means there can be no expectation of particular substantive agenda items being discussed at a specific time.

<sup>1</sup> In this and other agenda items, it is expected that some presentational roles would be played by those current members of the Committee and some others that have previously been involved in addressing such issues.

Informal Annotated Agenda as of 15 October 2013

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<i>Date</i>	<i>Item</i>	
12:00 – 1:00 p.m.	6(a)(ix)	Issues related to updating of the United Nations Model Tax Convention ( <a href="#">E/C.18/2013/3</a> ):  Article 26 (Exchange of information)  <i>Presenter:</i> Secretariat, Mr. Armando Lara Yaffar and others <b><i>[There will be a note or presentation available shortly]</i></b>
3:00 – 4:00 p.m.	(various)	Additional presentation and discussion on base erosion and profit shifting (BEPS) as a cross-cutting issue  <i>Presenter:</i> Mr. Pascal Saint-Amans, OECD Secretariat
4:00 – 6:00 p.m.	6(a)(x)	Issues related to updating of the United Nations Model Tax Convention ( <a href="#">E/C.18/2013/3</a> ):  Taxation of services – including provision on taxation of fees for technical services ( <a href="#">E/C.18/2013/CRP.5</a> , <a href="#">E/C.18/2013/CRP.16</a> and <a href="#">E/C.18/2013/CRP.17</a> )  <i>Presenter:</i> Secretariat, Ms. Liselott Kana, Mr. Tizhong Liao.
<b>Tuesday 22 October</b>		
10:00 – 10.30 a.m.	6(a)(x)	Taxation of services – including provision on taxation of fees for technical services ( <a href="#">E/C.18/2013/CRP.5</a> , <a href="#">E/C.18/2013/CRP.16</a> and <a href="#">E/C.18/2013/CRP.17</a> )
10:30 a.m. – 1:00 p.m.	6(b)(i)	Issues for the next update of the United Nations Practical Manual on Transfer Pricing ( <a href="#">E/C.18/2013/4</a> and <a href="#">E/C.18/2013/CRP.15</a> <b><i>[now with members – on the website Wednesday]</i></b> )  <i>Presenter:</i> Secretariat, Mr. Stig Sollund and others

Informal Annotated Agenda as of 15 October 2013

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<i>Date</i>	<i>Item</i>	
1:00 – 4:00 p.m.	6(a)(ii)	Issues related to updating of the United Nations Model Tax Convention ( <a href="#">E/C.18/2013/3</a> ):  Article 5 (Permanent establishment): <ul style="list-style-type: none"><li>a) The meaning of connected projects (<a href="#">E/C.18/2013/CRP.2</a>)</li><li>b) Whether a satellite in geostationary orbit could constitute a permanent establishment</li><li>c) Permanent establishment issues in international value-added tax cases (<a href="#">E/C.18/2013/CRP.3</a>) [<i>Pending</i>]</li></ul> <i>Presenter: Secretariat and others [Ms. Claudine Devillet and Mr. Juerg Giraudi are likely to lead discussion on items (a) and (c) respectively]</i>
4:00 – 6:00 p.m.	6(a)(v)	Issues related to updating of the United Nations Model Tax Convention ( <a href="#">E/C.18/2013/3</a> ):  Article 9 (Associated enterprises): update of its Commentary ( <a href="#">E/C.18/2013/4</a> )  <i>Presenter: Secretariat and others</i>
<b>Wednesday, 23 October</b>		
10:00 – 10.30 a.m.]	6(a)(v)	Article 9 (Associated enterprises): update of its Commentary ( <a href="#">E/C.18/2013/4</a> ) <i>continued</i>
10:30 a.m. – 12.30 p.m.	6(a)(iv)	Issues related to updating of the United Nations Model Tax Convention ( <a href="#">E/C.18/2013/3</a> ):  Article 8 (Shipping, inland waterways transport and air transport): the meaning of the term “auxiliary activities” ( <a href="#">E/C.18/2013/CRP.4</a> ) [ <i>There is also a paper from the air transport group IATA which will be on the website Wednesday</i> ]  <i>Presenter: Secretariat and others</i>
12:30 – 1.00 p.m.	6(b)(iv)	Issues related to updating of the United Nations Model Tax Convention ( <a href="#">E/C.18/2013/3</a> ):  Taxation of development projects

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<i>Date</i>	<i>Item</i>	
3:00 p.m. – 4:10 p.m.	6(b)(ii)	<p><i>Presenter:</i> Mr. Jacques Sasseville, Mr. Victor Thuronyi.</p> <p>Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries (E/C.18/2013/CRP.7-12)</p> <p><i>Presenter:</i> Secretariat and others</p> <p><b>[We now do not expect new papers on the Manual, expect possibly for one – CRP.7 – the other papers CRP.8-12 are vacated. For those lacking background on this issue, the 2012 papers are relevant:</b></p> <ul style="list-style-type: none"><li>• <b>Note on the Revision of the Manual for Negotiation of Bilateral Tax Treaties:</b><ul style="list-style-type: none"><li>○ <b>Manual for Negotiation of Bilateral Tax Treaties Between Developed and Developing Countries (Presentation)</b></li><li>○ <b>E/C.18/2011/CRP.11 - Introduction to International Double Taxation and Tax Evasion and Avoidance</b></li><li>○ <b>E/C.18/2011/CRP.11/Add.1 - International Tax Evasion and Avoidance</b></li><li>○ <b>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</b></li><li>○ <b>E/C.18/2011/CRP.11/Add.3 - Basic Approaches to Tax Treaty Negotiation</b></li><li>○ <b>E/C.18/2011/CRP.11/Add.4 - Dispute Resolution Mutual Agreement Procedure</b></li><li>○ <b>E/C.18/2011/CRP.11/Add.5 - Appendix for Special Consideration Items</b></li><li>○ <b>E/C.18/2011/CRP.11/Add.6 - International Tax Websites</b></li><li>○ <b>E/C.18/2011/CRP.11/Add.7 - Questionnaire on the Manual for Negotiation of Bilateral Tax Treaties</b></li></ul></li></ul>
4:10 – 5:30 p.m.	6(b)(v)	<p>Capacity-building (E/C.18/2013/CRP.14) [<i>Pending</i>]</p> <p>(a) Presentation on the capacity development programme of the Financing for Development Office</p> <p><i>Presenter:</i> Secretariat (Ms. Dominika Halka, Mr. Harry Tonino) and others</p> <p>(b) Presentation on tax transaction cost project</p>

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Date

Item

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*Presenter:* CIAT Secretariat

6:00 – 9:00 p.m.

*Visit to the International Red Cross and Red Crescent Museum (6:00 – 7:00 p.m.) and Welcome Cocktail at the Vieux-Bois restaurant (7:00 – 9:00 p.m.)*

**Thursday 24 October**

10:00 – 11:00 a.m.

6(a)(viii)

Issues related to updating of the United Nations Model Tax Convention ([E/C.18/2013/3](#)):

Article 23 (Methods for the elimination of double taxation): conflicts of qualification and conflicts of interpretation

*Presenter:* Secretariat and others

11:00 a.m. – 12:15 p.m.

6(a)(vii)

Issues related to updating of the United Nations Model Tax Convention ([E/C.18/2013/3](#)):

Article 13 (Capital gains); the practical implications of paragraph 4

*Presenter:* Secretariat, Mr. Tizhong Liao and others

12:15 – 1:00 p.m.

6(b)(iii)

Foreign direct investment issues and corporate taxation, including resource taxation issues for developing countries ([E/C.18/2013/5](#)) ([E/C.18/2013/CRP.13](#))

*Presenter:* Secretariat and others

3:00 – 4:30 p.m.

6(b)(iii)

Foreign direct investment issues and corporate taxation, including resource taxation issues for developing countries ([E/C.18/2013/5](#)) ([E/C.18/2013/CRP.13](#)) *continued*

4:15 – 5:15 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

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<i>Date</i>	<i>Item</i>	
		hybrid entities (E/C.18/2013/CRP.1) [ <b>Pending</b> ]
		<i>See also</i> 2012 note on Coordination Rules as a Solution to Tax Arbitrage ( <a href="#">E/C.18/2012/CRP.7</a> )
		<i>Presenter:</i> Secretariat, Mr Henry Louie, Mr Victor Thuronyi.
5:15 – 6:00 p.m.	6(a)(iii)	Issues related to updating of the United Nations Model Tax Convention ( <a href="#">E/C.18/2013/3</a> ):
		Article 7 (Business profits): “force of attraction” – consideration and explanation of its operation
		<i>Presenter:</i> Secretariat and others
<b>Friday, 25 October</b>		
10:00 – 11:30 a.m.	6(a)(vi)	Issues related to updating of the United Nations Model Tax Convention ( <a href="#">E/C.18/2013/3</a> ):
		Article 12 (Royalties): general consideration, including of equipment-related issues
		<i>Presenter:</i> Secretariat and others
11:30 a.m. – 12:30 p.m.	6(a)(xi)	Issues related to updating of the United Nations Model Tax Convention ( <a href="#">E/C.18/2013/3</a> ):
		Various articles: United Nations Model Convention and climate change mechanisms ( <a href="#">E/C.18/2013/CRP.6</a> )
		<b><i>[Note that this topic will probably have to be first introduced earlier in the week, so that any drafting issues can be resolved by Friday]</i></b>
		<i>Presenter:</i> Secretariat and others
12:30 – 1:00 p.m.	7	Dates and provisional agenda for the tenth session of the Committee
3:00 – 4:00 p.m.	7	Dates and provisional agenda for the tenth session of the Committee <i>continued</i>

*Informal Annotated Agenda as of 15 October 2013*

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<i>Date</i>	<i>Item</i>	
4:00 – 5:45 p.m.	8	Adoption of the report of the Committee on its ninth session
5:45 – 6:00 p.m.		Closing of the ninth session

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