

# International Cooperation in Tax Matters



Virtual informal meetings, 22 - 26 June 2020

20<sup>th</sup> Session of the UN Committee of Experts  
on International Cooperation in Tax Matters

\*All times are New York time (EDT)

## Monday, 22 June

|               |      |  |
|---------------|------|--|
| 08:00 - 08:10 | 1    | <b>Opening of the 20<sup>th</sup> Session</b> by the Co-Chairs   |
| 08:10 - 08:20 | 2    | <b>Agenda</b> and organization of work - adoption***   |
| 08:20 - 09:30 | 3(d) | <b>Transfer pricing</b> – Updating of the UN Practical Manual on Transfer Pricing for Developing Countries |
| 09:30 - 09:45 |      | <i>Coffee break</i>  |
| 09:45 - 11:00 | 3(a) | <b>Procedural issues</b>   |

## Tuesday, 23 June

|               |      |   |
|---------------|------|---|
| 08:00 - 09:30 | 3(b) | <b>UN Model</b> - updating the UN Model Double Taxation Convention between Developed and Developing Countries |
| 09:30 - 09:45 |      | <i>Coffee break</i>   |
| 09:45 - 11:00 | 3(b) | <b>UN Model</b> (cont.)   |

## Wednesday, 24 June

|               |      |  |
|---------------|------|--|
| 08:00 - 09:00 | 3(h) | <b>Environmental tax issues</b>  |
| 09:00 - 09:30 | 3(e) | <b>Extractive industries</b> – Updating of the Handbook on Selected Issues for Taxation of the Extractive Industries by Developing Countries |
| 09:30 - 09:45 |      | <i>Coffee break</i>  |
| 09:45 - 10:15 | 3(e) | <b>Extractive industries</b> (cont.)   |
| 10:15 - 11:00 | 3(f) | <b>Dispute avoidance and resolution</b>  |

## Thursday, 25 June

|               |      |  |
|---------------|------|--|
| 08:00 - 08:30 | 3(f) | <b>Dispute avoidance and resolution</b> (cont.)    |
| 08:30 - 09:15 | 3(j) | <b>Tax treatment of ODA projects</b>               |
| 09:15 - 09:30 |      | <i>Coffee break</i>                                |
| 09:30 - 11:00 | 3(i) | <b>Tax consequences of the digitalized economy</b> |

## Friday, 26 June

|               |      |  |
|---------------|------|--|
| 08:00 - 09:00 | 3(c) | <b>Capacity-building</b>   |
| 09:00 - 09:50 | 3(g) | <b>Tax and the Sustainable Development Goals;</b>  |
| 09:50 - 10:05 |      | <i>Coffee break</i>  |
| 10:05 - 10:40 | 3(l) | <b>Other matters</b>   |
| 10:40 - 11:00 | 4    | <b>Arrangements for closing of 20<sup>th</sup> Session and Provisional agenda for 21<sup>st</sup> Session.</b> |

\*\*\* Note: Item 3(k) on Trade and Investment Agreements will not be considered at this session