

## **Decision 2019/207**

### **Venue and dates of and provisional agenda for the eighteenth session of the Committee of Experts on International Cooperation in Tax Matters**

At its 7th plenary meeting, on 14 February 2019, the Economic and Social Council:

(a) Decided that the eighteenth session of the Committee of Experts on International Cooperation in Tax Matters will be held in New York from 23 to 26 April 2019;

(b) Approved the following provisional agenda for the eighteenth session of the Committee:

1. Opening of the session by the Co-Chairs.
2. Adoption of the agenda and organization of work.
3. Discussion of substantive issues related to international cooperation in tax matters:
  - (a) Procedural issues for the Committee;
  - (b) Report of the Subcommittee on Updating the United Nations Model Double Taxation Convention between Developed and Developing Countries, including:
    - (i) Taxation of royalties;
    - (ii) Taxation of collective investment vehicles.
  - (c) Tax and the Sustainable Development Goals: follow-up report;
  - (d) Update of the United Nations Practical Manual on Transfer Pricing for Developing Countries;
  - (e) Update of the Handbook on Selected Issues for Taxation of the Extractive Industries by Developing Countries;
  - (f) Update of the Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries;
  - (g) Dispute avoidance and resolution;
  - (h) Capacity-building;
  - (i) Environmental tax issues;
  - (j) Tax consequences of the digitalized economy — issues of relevance for developing countries;
  - (k) Taxation of development projects;
  - (l) Relationship of tax treaties with trade and investment treaties;
  - (m) Other matters for consideration.

[See E/2019/45, chapter IV, and E/2019/SR.7]

*The final edited text of this decision will be contained in the official records of the Council for 2019 (E/2019/99 (Supplement No. 1)) after editorial review.*