

Informal Secretariat Update of Organization of Work
(E/C.18/2015/1) for Tax Committee Annual Session 19-23
October: As of 14 October

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

Eleventh session

Geneva, 19-23 October 2015

Provisional organization of work

Note: As it is up to the Committee how much time it spends on any item, there is no guarantee of these estimated timings and projected discussion times. If the clickable links do not work for your browser, the papers (translated papers) that do not have a “CRP” designation at the end, can be found at: <http://www.un.org/esa/ffd/events/event/eleventh-session-tax.html> under “substantive matters”, while “CRP” (Conference Room Papers) can be found at the same web address under “Background”.

<i>Date</i>		<i>Item</i>
Monday, 19 October 2015		
9-10 a.m.		Registration of participants
10-10.45 a.m.	1	Opening statement by Director, Financing for Development Office, UN-DESA
		Opening of the session by the Chair of the Committee
	2	Adoption of the agenda and organization of work
	3	Discussion of substantive issues related to international cooperation in tax matters:
		(a) Issues related to the updating of the United Nations Model Tax Convention:
10.45-11.45 a.m.	3 (a) (i)	Article 1 (Persons covered): application of treaty rules to hybrid entities;
		-Note by the Secretariat on “New provision for the United Nations Model Double Taxation Convention between Developed and Developing Countries to address the application of tax treaties to payments made through hybrid entities” (E/C.18/2015/3)
11.45 a.m.-12 p.m.		Coffee break

<i>Date</i>	<i>Item</i>
12-1 p.m.	3 (a) (ii) Article 5 (Permanent establishment): the meaning of “connected projects” (Presentation Viktoria Wöhler) Article 5: the meaning of “the same or a connected project” (E/C.18/2015/CRP.9) (clean copy; marked up copy) (Presentation Viktoria Wöhler)
1-3 p.m.	Lunch break
2.20-3 p.m.	Lunchtime Presentation by UNCTAD: International Tax and Investment Policy Coherence-Presentation of UNCTAD's World Investment Report 2015.
3-3.45 p.m.	3 (a) (iii) Article 8 (Shipping, inland waterways transport and air transport): a. The meaning and coverage of the term “auxiliary activities”; b. The application of the article to cruise shipping; c. Other commentary issues (Presentation Cezary Krysiak)
3.45-4 p.m.	Coffee break
4-4.30 p.m.	Presentation on BEPS and other Relevant Developments by Pascal Saint-Amans, Director, Centre for Tax Policy and Administration, OECD.
4.30-6 p.m.	3 (a) (iii) Article 8 (Shipping, inland waterways transport and air transport) (continued)
Tuesday, 20 October	
10-11.45 a.m.	3 (a) (vii) Taxation of services: a. Article on technical services; b. Other issues - Revised Draft Article and Commentary UN Model Tax Convention – Fees for Technical and Other Services E/C.18/2015/CRP.5 (Presentation Brain Arnold)
11.45 a.m.-12 p.m.	Coffee break
12-1 p.m.	3 (a) (vii) Taxation of services (continued)
1-3 p.m.	Lunch break
3-4 p.m.	3 (a) (vii) Taxation of services (continued)

<i>Date</i>	<i>Item</i>
4-4.45 p.m.	3 (b) (v) Capacity-building <ul style="list-style-type: none"> - Note by the Secretariat on “Capacity development programme in international tax cooperation” (E/C.18/2015/4) - Note by the Secretariat on “Capacity development programme in international tax cooperation” (E/C.18/2015/5) - United Nations Capacity Development Programme on International Tax Cooperation, Progress Report (E/C.18/2015/CRP.10) (Presentation Dominika Halka and Harry Tonino)
4.45-5 p.m.	Coffee break
5-6 p.m.	3 (b) (v) Capacity-building (continued)
6.00-8.00	<i>Reception (Hosted by Switzerland – Delegates’ Restaurant)</i>
Wednesday, 21 October	
10-11.30 a.m.	3 (a) (iv) Base erosion and profit-shifting Subcommittee on Base Erosion and Profit Shifting for Developing Countries (E/C.18/2015/CRP.11) (Presentation Alexander Trepelkov) (Presentation Brian Arnold and Hugh Ault)
11.30-11.45 a.m.	Coffee break
11.45 a.m.-1 p.m.	3 (b) (vi) Dispute settlement: arbitration issues for developing countries and possible ways forward Secretariat Paper on Alternative Dispute Resolution in Taxation (E/C.18/2015/CRP.8) (Presentation Jan de Goede)
1-3 p.m.	Lunch break
2.20-3 p.m.	<i>Lunchtime Presentation by Committee Member Henry Louie on the New US Model Tax Convention</i>
3-3.45 p.m.	3 (b) (vi) Dispute settlement: arbitration issues for developing countries and possible ways forward (continued)
3.45-4 p.m.	Coffee break
4-6 p.m.	3 (a) (v) Article 12 (Royalties): a. The meaning of “industrial, commercial and scientific equipment”; (Presentation J. Scott Wilkie)

Date

Item

b. Software payment-related issues (Presentation [Anna Binder](#))

Thursday, 22 October

10-11.45 a.m.

3 (b) (i)

Issues for the next update of the Practical Manual on Transfer Pricing for Developing Countries

- Subcommittee on Article 9 (Associated Enterprises): Transfer Pricing ([E/C.18/2015/CRP.1](#))

- Possible Joint Actions by the Subcommittee on Article 9 (Associated Enterprises): Transfer Pricing and the Subcommittee on Extractives Industries Taxation Issues for Developing Countries ([E/C.18/2015/CRP.3](#))

11.45-12 p.m.

Coffee break

12-1 p.m.

3 (b) (iii)

Taxation of the extractive industries

Report of Coordinator: Subcommittee on Extractive Industries Taxation Issues for Developing Countries([E/C.18/2015/CRP.2](#)) (Presentation [Eric Mensah](#))

- [Attachment 1](#): Overview Note on Extractive Industries Taxation Issues

- [Attachment 2](#): Indirect Transfers (available circa 14.10.2015 on <http://www.un.org/esa/ffd/events/event/eleventh-session-tax.html> under the “Background” tab)

- [Attachment 3](#): Note on Selected Treaty Issues in Relation to the Extractive Industries (Presentation [Tomas Balco](#))

- [Attachment 4](#): Guidance Note on the Tax Treatment of Decommissioning for the Extractive Industries (Presentation [Olav Fjellså and Chris Sanger](#))

- [Attachment 5](#): Overview Note on Value-Added Tax in the Extractive Industries

- [Attachment 6](#): Draft Outline of Guidance Note on Negotiation and Renegotiation of Contracts

- Possible Joint Actions by the Subcommittee on Article 9 (Associated Enterprises): Transfer Pricing and the Subcommittee on Extractives Industries Taxation Issues for Developing Countries ([E/C.18/2015/CRP.3](#)) (Presentation [Tomas Balco](#))

1-3 p.m.

Lunch break

3-4.15 p.m.

3 (b) (iii)

Taxation of the extractive industries (continued)

4.15-4.30 p.m.

Coffee break

<i>Date</i>	<i>Item</i>	
4.30-6 p.m.	3 (a) (vi)	Article 26 (Exchange of information): proposed Code of Conduct United Nations Code of Conduct on Cooperation in Combating International Tax Evasion (E/C.18/2015/CRP.4) (clean copy ; marked up copy)
Friday, 23 October		
10-11.45 a.m.	3 (b) (ii)	Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries Practical Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries (Presentation Wolfgang Lasars)
11.45 a.m.-12 p.m.		Coffee break
12-1 p.m.	3 (b) (iv)	Taxation of development projects
1-3 p.m.		Lunch break
3-4.30 p.m.	3 (b) (vii)	International trade in goods — tax issues
4.30-5.30 p.m.	4	Dates and provisional agenda for the twelfth session of the Committee
5.30-6 p.m.	5	Adoption of the report of the Committee on its eleventh session; closing of the session

Other documents:

- [Slides for UN-Tax-Treaty Dataset](#)
- [Treaty Dataset introductory note](#)
- [Dispute Resolution in International Taxation](#)