

Decision

2010/257

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

At its 46th plenary meeting, on 23 July 2010, the Economic and Social Council:

(a) Decided that the sixth session of the Committee of Experts on International Cooperation in Tax Matters would be held in Geneva from 18 to 22 October 2010;

(b) Approved the provisional agenda for the sixth session of the Committee as set out below:

Provisional agenda for the sixth session of the Committee of Experts on International Cooperation in Tax Matters

1. 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) Update on the United Nations Model Double Taxation Convention between Developed and Developing Countries;
 - (b) Dispute resolution;
 - (c) Issues related to attribution of profits under article 7 of the United Nations Model Double Taxation Convention between Developed and Developing Countries;
 - (d) Transfer pricing: practical manual for developing countries;
 - (e) Article 13: capital gains;
 - (f) Taxation of development projects;
 - (g) Exchange of information;
 - (h) Tax treatment of services;

(i) Article 14 of the United Nations Model Double Taxation Convention between Developed and Developing Countries;

(j) Definition of permanent establishment: proposed revised article 5 commentary;

(k) Concept of beneficial ownership;

(l) Revision of the Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries;

(m) Capacity-building;

(n) Tax cooperation and its relevance to major environmental issues, particularly climate change;

(o) Tax competition in corporate tax: tax incentives that have worked and tax incentives that have not worked in attracting foreign direct investment.

4. Dates and provisional agenda for the seventh session of the Committee.