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11 October 2012

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**Committee of Experts on International
Cooperation in Tax Matters**
Eighth session
Geneva, 15-19 October 2012

**Organization of work – informal Secretariat annotated copy as of
11 October with hyperlinks***

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Monday, 15 October 2012

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|--------------------|----|---|
| 9:00 – 10:00 a.m. | | Registration of participants |
| 10:00 – 10:45 a.m. | 1. | Opening of the meeting by the Chairperson of the Committee. |
| | 2. | Adoption of the agenda (<u>Provisional</u>
<u>Organization of work (E/C.18/2012/2)</u>). |
| | 3. | Discussion of substantive issues related to |

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international cooperation in tax matters:

(N.B. general Eighth Annual Session documents website is

<http://www.un.org/esa/ffd/events/eighth-session-tax.html>)

10:45 – 11:45 a.m.

3 (a) United Nations Model Tax
Convention update (status of the 2011
update, publication, etc.)

(E/C.18/2012/3)

Presenters: Mr. Oliver / Secretariat

11:45 a.m. – 12:00 p.m.

Coffee Break

12:00 – 1:00 p.m.

3 (b) Transfer pricing: practical manual for
developing countries

(E/C.18/2012/CRP.1)

**See also the Chapters etc of the draft
Manual:**

Foreword - (3 October Revision)

Chapter 1 – Introduction

Chapter 2 – The Business Environment

Chapter 3 – The Legal Environment

Chapter 4 – Building Capability

Chapter 5 – Comparability

Chapter 6 – Methods

Chapter 7 - Documentation

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Chapter 8 - Audits

Chapter 9 – Dispute Resolution

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10:00 – 10:30 a.m.		Report of the Rapporteur on items 3 (a), (b), (g)
10:30 – 11:45 a.m.	3 (d)	Revision of the Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries (<u>E/C.18/2012/CRP.3</u>) [There are no new documents for 2012 – instead the 2011 documents will be addressed: E/C.18/2011/CRP.11 - Introduction to International Double Taxation and Tax Evasion and Avoidance E/C.18/2011/CRP.11/Add.1 - International Tax Evasion and Avoidance 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 E/C.18/2011/CRP.11/Add.3 - Basic Approaches to Tax Treaty Negotiation E/C.18/2011/CRP.11/Add.4 - Dispute Resolution Mutual Agreement Procedure E/C.18/2011/CRP.11/Add.5 - Appendix for Special Consideration Items E/C.18/2011/CRP.11/Add.6 - International Tax Websites E/C.18/2011/CRP.11/Add.7 - Questionnaire on the Manual

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		Convention and climate change mechanisms (E/C.18/2012/CRP.6)
		<i>Presenter:</i> Ms. Devillet
1:00 – 3:00 p.m.		Lunch
3:00 – 4:00 p.m.	3 (f)	The United Nations Model Convention and climate change mechanisms (<i>continued</i>)
		<i>Presenter:</i> Ms. Devillet
4:00 – 4:15 p.m.		Coffee break
4:15 – 4:45 p.m.	3 (f)	The United Nations Model Convention and climate change mechanisms (<i>continued</i>)
		<i>Presenter:</i> Ms. Devillet
4:45 – 5:45 p.m.	3 (l)	Classification of hybrid entities (E/C.18/2012/CRP.7)
		<i>Presenter:</i> Mr. Thuronyi [Mr Thuronyi is unfortunately unable to attend the Annual Session – this will very briefly be

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required – there will be a brief
presentation]

Presenter: Mr. Giraudi

1:00 – 3:00 p.m.

Lunch

3:00 – 4:00 p.m.

3 (e) Article 13: capital gains

(E/C.18/2012/CRP.10)

Presenter: Ms. Kapur

4:00 – 5:00 p.m.

3 (p) Foreign direct investment issues and
corporate taxation

(E/C.18/2012/CRP.11) [No paper

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4:45 – 5:45 p.m.	5.	Adoption of the report of the Committee on its eighth session
5:45 – 6:00 p.m.		Closing of the eighth session
