

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

Ninth session

Geneva, 21-25 October 2013

Informal Annotated Agenda

*This document draws upon E/C.18/2013/2 (Organisation of Work) and will be regularly updated. This version indicates the latest proposed order of discussions as at 15 October 2013, subject to the same cautions as for [E/C.18/2013/2](#)**

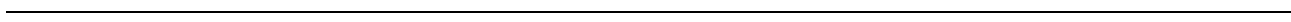
<i>Date</i>	<i>Item</i>
Monday, 21 October 2013	
9:00 – 10:00 a.m.	Registration of participants
10:00 – 11:00 a.m.	<ol style="list-style-type: none">1. Opening of the session by the representative of the Secretary-General2. Election of the Chairperson and Vice-Chairpersons (closed meeting)3. Consideration of rules of procedure and other organizational issues (closed meeting)4. Introductory remarks by the Chairperson of the Committee5. Adoption of the agenda (E/C.18/2013/1) and organization of work (E/C.18/2013/2)*6. Discussion of substantive issues related to international cooperation in tax matters:¹
11:00 a.m. – 12:00 p.m.	(various) Results from research carried out by the International Bureau for Fiscal Documentation on the practical implementation of the UN Model (E/C.18/2013/CRP.18) <i>Presenter</i>

Informal Annotated Agenda as of

Informal Annotated Agenda as of 15 October 2013

<i>Date</i>	<i>Item</i>	
1:00 – 4:00 p.m.	6(a)(ii)	Issues related to updating of the United Nations Model Tax Convention (E/C.18/2013/3): Article 5 (Permanent establishment): <ul style="list-style-type: none">a) The meaning of connected projects (E/C.18/2013/CRP.2)b) Whether a satellite in geostationary orbit could constitute a permanent establishmentc) Permanent establishment issues in international value-added tax cases (E/C.18/2013/CRP.3) [<i>Pending</i>] <i>Presenter: Secretariat and others [Ms. Claudine Devillet and Mr. Juerg Giraudi are likely to lead discussion on items (a) and (c) respectively]</i>
4:00 – 6:00 p.m.	6(a)(v)	Issues related to updating of the United Nations Model Tax Convention (E/C.18/2013/3): Article 9 (Associated enterprises): update of its Commentary (E/C.18/2013/4) <i>Presenter: Secretariat and others</i>
Wednesday, 23 October		
10:00 – 10.30 a.m.]	6(a)(v)	Article 9 (Associated enterprises): update of its Commentary (E/C.18/2013/4) <i>continued</i>
10:30 a.m. – 12.30 p.m.	6(a)(iv)	Issues related to updating of the United Nations Model Tax Convention (E/C.18/2013/3): Article 8 (Shipping, inland waterways transport and air transport): the meaning of the term “auxiliary activities” (E/C.18/2013/CRP.4) [<i>There is also a paper from the air transport group IATA which will be on the website Wednesday</i>] <i>Presenter: Secretariat and others</i>
12:30 – 1.00 p.m.	6(b)(iv)	Issues related to updating of the United Nations Model Tax Convention (E/C.18/2013/3): Taxation of development projects

Informal Annotated Agenda as of 15 October 2013



[Redacted]

Item



[Redacted]

<i>Date</i>	<i>Item</i>
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Presenter: CIAT Secretariat

6:00 – 9:00 p.m.

Visit to the International Red Cross and Red Crescent Museum (6:00 – 7:00 p.m.) and Welcome Cocktail at the Vieux-Bois restaurant (7:00 – 9:00 p.m.)

Thursday 24 October

10:00 – 11:00 a.m.

6(a)(viii)

Issues related to updating of the United Nations Model Tax Convention ([E/C.18/2013/3](#)):

Article 23 (Methods for the elimination of double taxation): conflicts of qualification and conflicts of interpretation

Presenter: Secretariat and others

11:00 a.m. – 12:15 p.m.

6(a)(vii)

Issues related to updating of the United Nations Model Tax Convention ([E/C.18/2013/3](#)):

Article 13 (Capital gains); the practical implications of paragraph 4

Presenter: Secretariat, Mr. Tizhong Liao and others

12:15 – 1:00 p.m.

6(b)(iii)

Foreign direct investment issues and corporate taxation, including resource taxation issues for developing countries ([E/C.18/2013/5](#)) ([E/C.18/2013/CRP.13](#))

Presenter: Secretariat and others

3:00 – 4:30 p.m.

6(b)(iii)

Foreign direct investment issues and corporate taxation, including resource taxation issues for developing countries ([E/C.18/2013/5](#)) ([E/C.18/2013/CRP.13](#)) *continued*

4:15 – 5:15 p.m.

6(a)(i)

Issues related to updating of the United Nations Model Tax Convention ([E/C.18/2013/3](#)):

Article 4 (Resident) application of treaty rules to

Informal Annotated Agenda as of 15 October 2013

Date

Item

hybrid entities (E/C.18/2013/CRP.1) [***Pending***]

See also

Informal Annotated Agenda as of 15 October 2013

<i>Date</i>	<i>Item</i>	
4:00 – 5:45 p.m.	8	Adoption of the report of the Committee on its ninth session
5:45 – 6:00 p.m.		Closing of the ninth session
