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Provisional organization of work

Date	Item	
Tuesday, 11 October 2016		
9-10 a.m.		Registration of participants
10-10.45 a.m.	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:
10.45-11.45 a.m.	3 (a) (i)	Article 1 (Persons covered): application of treaty rules to hybrid entities
11.45 a.m.-12 p.m.		Coffee break
12-1 p.m.	3 (a) (v)	Article 26 (Exchange of information): proposed Code of Conduct
1-3 p.m.		Lunch break
		NB Between 2.30 and 3.00 there will be a special presentation on the findings of a joint tax treaties research project of ActionAid and Mr. Martin Hearson.
3-3.45 p.m.	3 (a) (ii)	Article 8 (Shipping, inland waterways transport and air transport): the meaning and coverage of the term "profits from the operation of ships or aircraft in international

Date	Item	
10-11.45 a.m.	3 (b) (i)	<p data-bbox="803 289 1477 367">Update of the United Nations Practical Manual on Transfer Pricing for Developing Countries</p> <p data-bbox="803 367 1477 598">(Other items will be discussed in this slot, because of unavailability of key participants including a brief presentation and discussion of (E/C.18/2016/CRP.1) Additional paper on taxpayer rights). Transfer pricing will be dealt with some time on Thursday.</p>
11.45 a.m.-12 p.m.		Coffeebreak
12-1 p.m.	3 (b) (ii)	Taxation of the extractive industries
1-3 p.m.		Lunch break
3-3.45 p.m.	3 (b) (ii)	Taxation of the extractive industries (continued)
3.45-4 p.m.		Coffee break
4-6 p.m.	3 (a) (vi)	Taxation of services:
6.30 pm	Reception	Hosted by the Swiss Government

a. Commentary on the article on technical services;

Date	Item	
1-3 p.m.		Lunch break
3-3.45 p.m.	3 (a) (vii)	Base erosion and profit shifting (continued)
3.45-4.15 p.m.	3 (a) (iv)	Article 23 A (Exemption method): minority view on inclusion of paragraph 4
4.15-4.45 p.m.	3 (b) (iv)	Capacity building
4.45-5 p.m.		Coffee break
5-6 p.m.	3 (b) (iv)	Capacity building (continued)
Friday, 14 October		
<p>Note: Capacity Building – Item 3 (b) (iv) will be addressed at some time on Friday</p>		
10-11.30 a.m.	3 (a) (iii)	Article 12 (Royalties): possible amendments to the commentary on article 12 in relation to: <ul style="list-style-type: none"> a. Industrial, commercial or scientific equipment; b. Software related payments
11.30-11.45 a.m.		Coffee break
11.45 a.m.-12.15 p.m.	3 (b) (vi)	International trade in goods tax issues
12.15-1 p.m.	3 (b) (v)	Mutual agreement procedure dispute avoidance and resolution
1-3 p.m.		Lunch break
3-3.45 p.m.	3 (b) (v)	Mutual agreement procedure (continued)
3.45-4.30 p.m.	3 (b) (vii)	Tax incentives— presentation by delegate from the International Monetary Fund
4.30-4.45 p.m.		Coffee break
4.45-5.45 p.m.	4	Dates and provisional agenda for the thirteenth session of the Committee
5.45-6 p.m.	5	Adoption of the / (I) 6.8 (003 Tw 0.361 0 Td [(4.) 2.9 (3)-12.2 (0 2