19th Session of the UN Commit ee of Experts o well as supporting e ective mobilization of others in special situations including small island states and landloc ed oc

The Commit ee is a -person group of tax experts nominated by Membe The Commit ee see sto help prevent double taxat on (the same or relate same pro ts) and non-taxat on (avoidance of taxat on on pro ts in any is relatively simple to understand and feasible to administer. Much of the witts subcommit ees set up to deal with specincissues.

During its 19th Session the Commit ee will review dra chapters for seven developed and expected to be ready in and 1 before it of papers on the topics highlighted below will be the bac bone of the session

Taxat on and SDGs

Tuesday, 15 October, 10:20 - 11:15

The Commit ee will address the role of taxat on in ef ect vely raising domest cropment Goals (SDGs). It will focus on issues related to taxat on of the information will discussinit at ves to collect and widely disseminate relevant information, as to support country ef orts to best deal with such issues. Its discussions will be on International Cooperation in Tax Matiers

August meeting in Brussels of its subcommit ee on environmental taxat on.

Manual on Transfer Pricing

Tuesday, 15 October, 15:00 – 17:00

The Commit ee has developed a pract cal approach to address the complex issu well-accepted "arm's length" principle: comparing actual pricing with what such the Commit ee works now on a new version of the Manual, even more usable financial transactions and profit splits. It will assess the work progress with a rethe relevant subcommit ee in Aberdeen on 20-22 August. The Commit ee will go a view to finalizing it during the 20th Session.