Committee of Experts on International

Cooperation in Tax Matters

Twenty-sixth session

, 27–30 March 2023

Provisional agenda

1. Opening of the session by the Co-Chairs.

2. Adoption of the agenda and organization of work.

3. Discussion of issues related to international cooperation in tax matters:

(a) Procedural issues for the Committee;

(b) Taxation and the Sustainable Development Goals;

(c) Issues related to the United Nations Model Double Taxation Convention between Developed and Developing Countries;

(d) Update of the United Nations Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries;

(e) Transfer pricing;

(f) Taxation of the extractive industries;

(g) Environmental taxation;

(h) Dispute avoidance and resolution;

(i) Taxation issues related to the digitalized and globalized economy;

(j) Taxation of cryptoassets;

(k) Digitalization and other opportunities to improve tax administration;

(l) Increasing tax transparency;

(m) Wealth and solidarity taxes;

(n) Indirect taxes;

(o) Health taxes;

(p) Relationship of tax, trade and investment agreements;

(q) Capacity-building;

(r) Other matters for consideration, including taxation and foreign

exchange.

4. Provisional agenda of the twenty-seventh session of the Committee.

5. Arrangements for adopting the report of the Committee on its twenty-sixth session.