



Economic and Social Council

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Geneva, 1-26 July 2013

Agenda item 13 (h)

Economic and environmental questions: international cooperation in tax matters

**Draft decision submitted by the Vice-President of the Council,
Martin Sajdik (Austria)**

Dates and provisional agenda for the ninth session of the Committee of Experts on International Cooperation in Tax Matters

The Economic and Social Council:

(a) Decides that the ninth session of the Committee of Experts on International Cooperation in Tax Matters will be held in Geneva from 21 to 25 October 2013;

(b) Approves the following draft agenda for the ninth session of the Committee:

1. Opening of the session by the representative of the Secretary-General.
2. Election of the Chair and other officers (closed meeting).
3. Consideration of rules of procedure and other organizational issues (closed meeting).
4. Introductory remarks by the Chair of the Committee.
5. Adoption of the agenda and organization of work.
6. Discussion of substantive issues related to international cooperation in tax matters:
 - (a) Issues related to updating of the United Nations Model Tax Convention:
 - (i) Article 4 (Resident): application of treaty rules to hybrid entities;
 - (ii) Article 5 (Permanent establishment):



- a. The meaning of “connected projects”;
 - b. Whether a satellite in geostationary orbit could constitute a permanent establishment;
 - c. Permanent establishment issues in international value-added tax cases;
- (iii) Article 7 (Business profits): “force of attraction” — consideration and explanation of its operation;
 - (iv) Article 8 (Shipping, inland waterways transport and air transport): the meaning and coverage of the term “auxiliary activities”;
 - (v) Article 9 (Associated enterprises): update of its Commentary;
 - (vi) Article 12 (Royalties): general consideration, including of equipment-related issues;
 - (vii) Article 13 (Capital gains): the practical implications of paragraph 4;
 - (viii) Article 23 (Methods for the elimination of double taxation): conflicts of qualification and conflicts of interpretation in 2012 in the context of the discussion on climate change;
 - (ix) Article 26 (Exchange of information);
 - (x) Various articles: taxation of services — provision on taxation of fees for technical services;
 - (xi) Various articles: United Nations Model Convention and climate change mechanisms;
- (b) Other issues:
 - (i) Issues for the next update of the Practical Transfer Pricing Manual for Developing Countries;
 - (ii) Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries;
 - (iii) Foreign direct investment issues and corporate taxation, including resource taxation issues for developing countries;
 - (iv) Taxation of development projects;
 - (v) Capacity-building.
- 7. Dates and provisional agenda for the tenth session of the Committee.
 - 8. Adoption of the report of the Committee on its ninth session.
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