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**Committee of Experts on International  
Cooperation in Tax Matters**  
**Eighth session**  
Geneva, 15-19 October 2012

**Organization of work – informal Secretariat annotated copy as of  
11 October with hyperlinks\***

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**Monday, 15 October 2012**

9:00 – 10:00 a.m.		Registration of participants
10:00 – 10:45 a.m.	1.	Opening of the meeting by the Chairperson of the Committee.
	2.	Adoption of the agenda ( <u>Provisional</u> <u>Organization of</u> <u>work (E/C.18/2012/2)</u> ).
	3.	Discussion of substantive issues related to

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international cooperation in tax matters:

(N.B. general Eighth Annual Session documents website is

<http://www.un.org/esa/ffd/events/eighth-session-tax.html>)

10:45 – 11:45 a.m.

3 (a) United Nations Model Tax  
Convention update (status of the 2011  
update, publication, etc.)

[\(E/C.18/2012/3\)](#)

*Presenters:* Mr. Oliver / Secretariat

11:45 a.m. – 12:00 p.m.

Coffee Break

12:00 – 1:00 p.m.

3 (b) Transfer pricing: practical manual for  
developing countries

[\(E/C.18/2012/CRP.1\)](#)

See also the Chapters etc of the draft  
Manual:

Foreword - (3 October Revision)

Chapter 1 – Introduction

Chapter 2 – The Business Environment

Chapter 3 – The Legal Environment

Chapter 4 – Building Capability

Chapter 5 – Comparability

Chapter 6 – Methods

Chapter 7 - Documentation

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Chapter 8 - Audits

Chapter 9 – Dispute Resolution

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10:00 – 10:30 a.m.		Report of the Rapporteur on items 3 (a), (b), (g)
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10:30 – 11:45 a.m.		3 (d) Revision of the Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries (E/C.18/2012/CRP.3)
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[There are no new documents for 2012 –  
instead the 2011 documents will be  
addressed:

E/C.18/2011/CRP.11 - Introduction to International Double  
Taxation and Tax Evasion and Avoidance

E/C.18/2011/CRP.11/Add.1 - International Tax Evasion  
and Avoidance

E/C.18/2011/CRP.11/Add.2 - Suggestions Relating to the  
Application of the Articles of the UN Model Convention and  
Procedural Aspects of Tax Treaty Negotiations

E/C.18/2011/CRP.11/Add.3 - Basic Approaches to Tax  
Treaty Negotiation

E/C.18/2011/CRP.11/Add.4 - Dispute Resolution Mutual  
Agreement Procedure

E/C.18/2011/CRP.11/Add.5 - Appendix for Special  
Consideration Items

E/C.18/2011/CRP.11/Add.6 - International Tax Websites

E/C.18/2011/CRP.11/Add.7 - Questionnaire on the Manual

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<i>Date</i>	<i>Item No.</i>	<i>Subject Matter</i>
		Convention and climate change mechanisms <b>(E/C.18/2012/CRP.6)</b>
		<i>Presenter:</i> Ms. Devillet
1:00 – 3:00 p.m.		Lunch
3:00 – 4:00 p.m.	3 (f)	The United Nations Model Convention and climate change mechanisms ( <i>continued</i> )
		<i>Presenter:</i> Ms. Devillet
4:00 – 4:15 p.m.		Coffee break
4:15 – 4:45 p.m.	3 (f)	The United Nations Model Convention and climate change mechanisms ( <i>continued</i> )
		<i>Presenter:</i> Ms. Devillet
4:45 – 5:45 p.m.	3 (l)	Classification of hybrid entities <b>(E/C.18/2012/CRP.7)</b>
		<i>Presenter:</i> <b>Mr. Thuronyi</b> [Mr Thuronyi is unfortunately unable to attend the Annual Session – this will very briefly be





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required – there will be a brief  
presentation]

*Presenter:* Mr. Giraudi

1:00 – 3:00 p.m.

Lunch

3:00 – 4:00 p.m.

3 (e) Article 13: capital gains

(E/C.18/2012/CRP.10)

*Presenter:* Ms. Kapur

4:00 – 5:00 p.m.

3 (p) Foreign direct investment issues and  
corporate taxation

(E/C.18/2012/CRP.11) [No paper

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4:45 – 5:45 p.m.	5.	Adoption of the report of the Committee on its eighth session
5:45 – 6:00 p.m.		Closing of the eighth session

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