

*This document draws upon [E/C.18/2014/1](#) (Provisional agenda and organisation of work) and will be regularly updated. The timing and order of items in that document is not altered, but likely changes are noted. This version indicates the latest situation, as understood by the Secretariat, as at 23 October 2014\**

<i>Date</i>	<i>Item</i>
<b>Monday, 27 October 2014</b>	
9:00 – 10:00 a.m.	Registration of participants
10:00 – 10:45 a.m.	1 Opening of the session by the Chair of the Committee
	2 Adoption of the agenda and organization of work ( <a href="#">E/C.18/2014/1</a> )*
	3 Discussion of substantive issues related to international cooperation in tax matters: <sup>1</sup> (a) Issues related to the updating of the United Nations Model Tax Convention
10:45 – 11:45 a.m.	3 (a) (i) Article 4 (Resident): application of treaty rules to hybrid entities ( <a href="#">E/C.18/2014/CRP.14</a> ) <i>Presenter:</i> Mr. Henry Louie, Secretariat and others
11:45 a.m. – 12:00 p.m.	Coffee break
12:00 – 1:00 p.m.	3 (a) (ii) Art94 184j.92 T006lTw 11.3384 -0 0 11.04184 Ar

*Informal Annotated Agenda as of 23 October 2014*

---

<i>Date</i>	<i>Item</i>	
		<i>Presenter: Mr. Andrew Dawson and others</i>
1:00 – 3:00 p.m.		Lunch break
3:00 – 4:00 p.m.	3 (a) (ii)	Article 5 (Permanent establishment):  b. Physical presence issue (This issue is also addressed in <a href="#">E/C.18/2014/CRP.11</a> at paragraph 2 and following)  <i>Presenter: Mr. Andrew Dawson and others</i>
4:00 – 4:15 p.m.		Coffee break
4:15 – 6:00 p.m.	3 (a) (iii)	Article 8 (Shipping, inland waterways transport and air transport):  a. The meaning and coverage of the term “auxiliary activities” ( <a href="#">E/C.18/2014/CRP.1</a> );  b. The application of the article to cruise shipping ( <a href="#">E/C.18/2014/CRP.2</a> , <a href="#">Attachment A</a> and <a href="#">Appendix to Attachment A</a> )  <i>Presenter: Mr. Enrico Martino</i>

*Informal Annotated Agenda as of 23 October 2014*

---

---

<i>Date</i>	<i>Item</i>
11:45 a.m. – 12:00 p.m.	Coffee break
12:00 – 1:00 p.m.	3 (a) (x) Taxation of services (

*Informal Annotated Agenda as of 23 October 2014*

---

---

*Date*

*Item*

*Presenter: Mr. Stig Sollund and others*

1:00 –

*Informal Annotated Agenda as of 23 October 2014*

---

---

*Date*

*Item*

*Presenter*

*Informal Annotated Agenda as of 23 October 2014*

---

---

<i>Date</i>	<i>Item</i>	
3:45 – 4:45 p.m.	3 (b) (vi)	Cooperative compliance and corporate governance in tax matters  [Note that this item is expected to be deferred to the eleventh session of the Committee]