

**Decision adopted by ECOSOC at its Substantive
Session of 2000
E/2000/INF/2/add.2
15 August 2000**

**E/DEC/2000/232
Recommendations made by the Ad Hoc Group of
Experts on International Cooperation in Tax Matters at
its ninth meeting**

At its 42nd plenary meeting, on 27 July 2000, the Economic and Social Council endorsed the following recommendations made by the Ad Hoc Group of Experts on International Cooperation in Tax Matters at its ninth meeting:

1. The Ad Hoc Group of Experts on International Cooperation in Tax Matters recommends that the Secretariat publish as soon as possible the United Nations Model Double Taxation Convention between Developed and Developing Countries. The Group of Experts also decides to keep the United Nations Model Double Taxation Convention under a biennial revision process.
2. The Group of Experts has suggested the following items for its review during its forthcoming meetings:
 - (a) Transfer pricing;
 - (i) Advance pricing agreements;
 - (ii) Arbitration as a means of dispute resolution;
 - (b) Innovative financial instruments;
 - (c) Tax implications of electronic commerce, including the scope of the permanent establishment concept;
 - (d) Exchange of information;
 - (e) Mutual assistance in collection of tax debts;
 - (f) Pensions;
 - (g) Alternative dispute resolution procedure;
 - (h) Tracking changes in the Model Tax Convention on Income and on Capital of the Organisation for Economic Cooperation and Development;¹
 - (i) Examining the revisions of regional model conventions.
3. On the basis of the decision of the Group of Experts,² the Council may wish to take note of the revised United Nations Model Double Taxation Convention between Developed and Developing Countries, and to approve the holding of the tenth meeting of the Group of Experts in the first half of 2001.

¹ See Organisation for Economic Cooperation and Development, Paris 1997, *Model Tax Convention on Income and on Capital*, vol. I.

² See E/1999/84 and Corr.1, para. 40.

