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Or. Eng.

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**Working Party No. 8 on Tax Avoidance and Evasion
Co-ordinating Body of the Joint Council of Europe/OECD Convention**

**AGENDA OF THE FOURTH MEETING OF THE CO-ORDINATING BODY
OF THE JOINT COUNCIL OF EUROPE/OECD CONVENTION ON MUTUAL
ADMINISTRATIVE ASSISTANCE IN TAX MATTERS**

to be held on 3 February 2000, starting at 9.30 and ending at 13.00.

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Or. Eng.

**AGENDA OF THE FOURTH MEETING OF THE CO-ORDINATING BODY OF THE JOINT
COUNCIL OF EUROPE/OECD CONVENTION ON MUTUAL ADMINISTRATIVE
ASSISTANCE IN TAX MATTERS¹**

which is to be held on 3 February starting at 9.30 a.m. and ending at 1 p.m.

I. APPROVAL OF THE AGENDA OF THE 4TH MEETING **DAFFE/CFA/WP8/CB/A(2000)1**

II. APPROVAL OF THE SUMMARY RECORD OF THE 3RD MEETING **DAFFE/CFA/WP8/CB/M(99)1**

III. UPDATE ON THE STATUS OF THE CONVENTION

a) Update on ratification

– Oral report by Belgium

b) Update on reservations :

– Oral report by the Netherlands

c) Developments in Canada and France, interest in the Convention from Baltic countries

– Oral report by the Secretariat

IV. ORAL REPORT ON ACHIEVEMENTS AND ACTION TAKEN BY PARTIES TO THE CONVENTION AND THEIR RECENT EXPERIENCES IN USING THE CONVENTION

Oral presentation by Delegates:

– Progress report by Denmark on the on going multilateral simultaneous examination under the Convention

– Other²

1. Open to signatories to the Convention.
Financing: equal contribution by signatories.

2. Delegates wishing to report on achievements are asked to submit a short note

V. INCREASING THE VISIBILITY OF THE CONVENTION

Decision on the content of the publication of the Convention in a loose leaf format (inclusion or not of latest version of annexes or all annexes provided through time)

- Oral report by the Secretariat

VI. UPDATING ANNEXES A TO THE CONVENTION: TAXES TO WHICH THE CONVENTION WOULD APPLY

Guidance on the drafting of revisions to Annexes A to the Convention to ensure the continuity of application of the Convention to taxes which are repealed until the statute of limitation expires

For discussion and approval

Note by the Secretariat

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For information

Note including revisions of annexes A from Belgium, Finland, Norway and Sweden

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VII. UPDATING ANNEXES B TO THE CONVENTION:

Guidance on degree of detail needed for Annexe B on Competent Authorities

Discussion of a proposal from Norway

VIII. OPINION OF THE CO-ORDINATING BODY ON THE AUTHORITY TO ENTER AGREEMENTS CONCERNING THE CONVENTION

For discussion and approval

Proposal by the Secretariat concerning agreements, which need to be concluded by the Parties to the Convention and agreements which, can be concluded by the Competent Authorities.

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For discussion

Note by the Netherlands on the draft of agreements under the Convention

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IX. UPDATE ON THE NORDIC COUNTRIES' PROPOSAL TO APPLY THE CEO/OECD CONVENTION TO TAXES NOT COVERED BY THE NORDIC CONVENTION ON MUTUAL ASSISTANCE

Update by Finland on the proposed Nordic agreement for settling the rules and procedures referred to in Article 24 § 1 of the CEO/OECD Convention (§237 of the Commentary)

For information

Proposed agreement

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X. OPINIONS OF THE CO-ORDINATING BODY ON THE INTERPRETATION OF THE CONVENTION (ARTICLE 24§4)

For discussion

Binding or non binding nature of the opinions by the Co-ordinated Body under Article 24§4 for new Parties to the Convention

Proposal by the Netherlands to issue the opinions in a commentary and to ask new Parties whether they subscribe to the opinions and if not to make observations

XI. REQUEST FROM THE COUNCIL OF EUROPE

Oral report by the Secretariat on proposed closer co-operation with the Council of Europe and request for advice on its request to attend the meetings of the Co-ordinating Body

- For information

Letter from Donald Johnston to the Secretary General of the Council of Europe

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XII. OTHER BUSINESS

Oral report by the Secretariat on the EDG of the Co-ordination Body and on the FSM knowledge website

Evaluation of the meeting

Date of next meeting: 6 November 2000