Delegates will find attached the Draft Agenda of the Third Meeting of Working Party No. 9 on Consumption Taxes. This meeting will be held at OECD Headquarters in Paris, and will commence at 9.30 on 9 June 2000.

Delegates will please note that in the spirit of paper saving and environmental protection, extra copies of the documents listed on the Draft Agenda and sent through OLIS two weeks before the meeting will not be available in the meeting room. Delegates are invited to bring the copies they receive through OLIS with them to the meeting, or to obtain further copies from their respective National Delegations to the OECD.

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# Third Meeting of Working Party No. 9 on Consumption Taxes

## Draft Agenda

9 June 2000, starting at 9.30

| I. | Adoption of the Draft Agenda of the Third Meeting (5 minutes) | DAFFE/CFA/WP9/A(2000)1 |
| II. | Approval of the Draft Summary Record of the Second Meeting (5 minutes) | DAFFE/CFA/WP9/M(99)2 |

### III. Electronic Commerce: Overview of General Issues

**A. Update on developments in the European Union (30 minutes)**

- Oral report by the European Commission

**B. Update on developments in the United States, including the Advisory Commission on Electronic Commerce (20 minutes)**

- Oral report by the United States

**C. Update on work of other Working Parties and TAGs (20 minutes)**

- Oral report by the Secretariat

*For information*

- Draft Report to Ministers: E-commerce: Implementing the Ottawa Taxation Framework Conditions

### IV. Electronic Commerce: Specific Consumption Tax Issues

**A. Overview of work of WP9 Sub-group on Electronic Commerce and of Consumption Tax TAG, since December 1999 (30 minutes)**

- Oral reports (as appropriate) by the Chair of the Sub-group, by the Government Co-Chair of the CT TAG, and by the Secretariat

*For information*

- Progress Report by the Secretariat

DAFFE/CFA/WP9(2000)1
B. Place of consumption principle (30 minutes)

- Oral report by the Chair of the Sub-group

*For discussion*

- First Draft of Possible “Guidelines” on Principle of Taxation in the Place of Consumption

*For information/reference*

- Policy Issues - Place of Consumption (Working Document, January 2000)

C. Tax collection mechanisms (30 minutes)

- Oral report by the Chair of the Sub-group

*For information/reference*


D. Simplification issues (30 minutes)

- Oral report by the Vice-Chair of the Sub-group

E. Sharing of documents with TAGs, and publication of drafts for comment (20 minutes)

V. EXCHANGE OF INFORMATION (30 minutes)

- Oral report by the Chair of the Steering Group on International Co-operation and Information Exchange

*For information*

- Progress Report from the Steering Group on International Co-operation and Information Exchange

VI. OTHER ISSUES

A. Gambling and the Internet (15 minutes)

- Oral report by the United Kingdom on the initial work of the Informal Working Group

B. Financial services (30 minutes)

- Oral report by the European Commission

- Oral report by Canada on the initial work of the Informal Working Group
C. Taxation and the environment (30 minutes)

- Oral presentation by Denmark

For discussion

- Draft Paper on Environmental Taxation (Note by Denmark and Norway)  

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VII. OTHER BUSINESS

A. Self-evaluation questionnaire

For information

- Analysis of Replies to the Self-Evaluation Questionnaire in relation to the Second Meeting of Working Party No. 9 on Consumption Taxes  


B. Update of Consumption Tax Trends

For information

- Revision and Update of “Consumption Tax Trends”: Commissioning Letter  

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C. Future meetings

- 30 November - 1 December 2000
- 9-10 May 2001
- 6-7 December 2001