Delegates will find attached the Draft Agenda of Joint Session of the WP9 Sub-group on Electronic Commerce and the Consumption Tax TAG (with the Co-Chairs of the Technology TAG). This meeting will be held at OECD Headquarters in Paris, and will commence at 10.00 on 18 October 2000.

Delegates are invited to bring the copies of the relevant meeting documents they receive through the EDG and/or OLIS with them to the meeting, or to obtain further copies from the Secretariat in advance of the meeting.

Contact person: Simon Woodside, Tel: (33 1) 45 24 95 91
Fax: (33 1) 44 30 61 36, E-mail: simon.woodside@oecd.org
http://www.oecd.org/subject/e_commerce/
JOINT SESSION OF THE WORKING PARTY NO. 9 SUB-GROUP ON ELECTRONIC COMMERCE AND THE CONSUMPTION TAX TAG (with the Co-Chairs of the Technology TAG)

DRAFT AGENDA

18 October 2000, starting at 10.00 and ending at 18.00

<table>
<thead>
<tr>
<th>Time</th>
<th>Activity</th>
<th>Reference</th>
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<tbody>
<tr>
<td>10.05-10.30</td>
<td>II. FOLLOW-UP TO THE JUNE 2000 JOINT SESSION OF THE WORKING PARTY NO. 9 SUB-GROUP ON ELECTRONIC COMMERCE AND THE CONSUMPTION TAX TAG</td>
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<td>For information</td>
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<td></td>
<td>• Feedback letter from the Chair of the Working Party No. 9 Sub-group on Electronic Commerce to the Consumption Tax TAG (16 August 2000)</td>
<td>DAFFE/CFA/WP9/EC(2000)3 Posted to the CT TAG and Tech TAG EDGs on 6 October 2000</td>
</tr>
<tr>
<td>10.30-11.15</td>
<td>III. DISCUSSION OF THE WP9 REPORT TO THE COMMITTEE ON FISCAL AFFAIRS</td>
<td></td>
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<tr>
<td></td>
<td>• Introduction by the Chair of the WP9 Sub-group</td>
<td></td>
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<tr>
<td></td>
<td>For discussion</td>
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<tr>
<td></td>
<td>• Working Party No. 9 Report to the Committee on Fiscal Affairs: “Consumption Tax Aspects of Electronic Commerce” (Third Draft)</td>
<td>DAFFE/CFA/WP9(2000)8/REV2* To be distributed to the CT TAG and Tech TAG via e-mail on 11 October 2000</td>
</tr>
<tr>
<td>11.15-11.45</td>
<td>Coffee break</td>
<td></td>
</tr>
</tbody>
</table>

*Outstanding: will be posted on the relevant EDGs and/or OLIS the week of 9 October.
### ITEMS FOR DISCUSSION IN RELATION TO THE RELEVANT PARTS OF THE WP9 REPORT

**A. Place of Consumption Principle**

*For information/discussion*

- CT TAG Response to January 2000 Place of Consumption Working Document submitted by Working Party No. 9 Sub-group on Electronic Commerce

**WP9SGEC/EDG(2000)1**
*Posted to the CT TAG EDG on 26 April 2000*

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**B. Tax Collection Mechanisms**

*For discussion*


  **WP9SGEC/EDG(2000)2/FINAL***
  *To be simultaneously posted to the CT TAG EDG*

- Summary and Update of the Technology TAG’s earlier paper, “Technological Perspectives on Consumption Tax Collection Models for Cross Border Electronic Commerce Trade”

  **TECHTAG/EDG(2000)15***
  *To be simultaneously posted to the WP9 Sub-Group and the CT TAG EDGs*

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**C. Simplified Interim Approach**

*For discussion*

- Amplification of CT TAG Ideas for a “Simplified Interim Approach” to Registration

  **CTTAG/EDG(2000)8***
  *To be simultaneously posted to the WP9 Sub-group EDG*

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**IV. FUTURE WORK**

- Identifying priorities
- Strengthening dialogue and co-operation
- Future working relations

*Outstanding; will be posted on the relevant EDGs and/or OLIS the week of 9 October.*