**DRAFT AGENDA**

**SUBCOMMITTEE ON INDIRECT TAXATION (VAT/GST)**

**30 August to 1 September 2023 from 8 to 11 AM New York time.**

**Wednesday 30 August 2023, 08:00 a.m. – 11:00 a.m. (New York time)**

08:00 a.m. –08:05 a.m. Introduction

08:05 a.m. – 9:30 a.m. Discussions on the draft of the workstream on Small and Medium size Enterprises (SME)

9:30 a.m. – 9:45 a.m. Break

9:45 a.m.– 11:00 a.m. Discussions on the draft of the workstream on Overview paper on VAT

**Tuesday 31 August 2023, 08:00 a.m. – 11:00 a.m. (New York time)**

08:00 a.m. –08:05 a.m. Introduction

08:05 a.m. – 9:30 a.m. Discussions of the outline of workstreams on use of new technologies to improve VAT compliance (IT systems, E-invoices/big data) (session to be held jointly with the Small Group on Digitalization and Improvement of Tax Administration)

9:30 a.m. – 9:45 a.m. Break

9:45 a.m.– 11:00 a.m. Discussions on the draft of the workstream on VAT refunds

**Friday 1 September 2023, 08:00 a.m. – 11:00 a.m. (New York time)**

08:05 a.m. – 9:30 a.m. Discussions of pending issues

9:30 a.m. – 9:45 a.m. Break

9:45 a.m.– 11:00 a.m. Discussions of the way forward