

Abbreviations and acronyms

ACE	Allowance For Corporate Equity
BEPS	Base Erosion and Profit Shifting
BERD	Business Expenditure On R&D
CbCR	Country-By-Country Reporting
CIT	Corporate Income Tax
ETR	Effective Tax Rate
EATR	Effective Average Tax Rate
EMTR	Effective Marginal Tax Rate
FDI	Foreign Direct Investment
FHTP	Forum On Harmful Tax Practices
GDP	Gross Domestic Product
GTARD	Government Tax Relief for Business R&D
ICAP	International Compliance Assurance Programme
IF	Inclusive Framework On BEPS
IP	Intellectual Property
LAC	Latin American and The Caribbean
MNE	Multinational Enterprise
NPV	Net Present Value
R&D	Research And Development
RPR	Related Party Revenues

SMEs	Small And Medium-Sized Enterprises
STR	Statutory Tax Rate
TREAT	CbCR Tax Risk Evaluation and Assessment Tool
UPE	Ultimate Parent Entity
UPR	Unrelated Party Revenues
WHTs	Withholding Taxes

Table 1.1. Names and ISO codes of jurisdictions covered

ISO Code	Name	Iso Code	Name	ISO Code	Name
ALB	Albania	GAB	Gabon	NZL	New Zealand
AND	Andorra	GEO	Georgia	NIC	Nicaragua
AGO	Angola	DEU	Germany	NER	Niger
AIA	Anguilla	GHA	Ghana	NGA	Nigeria
ATG	Antigua And Barbuda	GIB	Gibraltar	MKD	North Macedonia
ARG	Argentina	GRC	Greece	NOR	Norway
ARM	Armenia	GRL	Greenland	OMN	Oman
ABW	Aruba	GRD	Grenada	PAK	Pakistan
AUS	Australia	GTM	Guatemala	PAN	Panama
AUT	Austria	GGY	Guernsey	PNG	Papua New Guinea
AZE	Azerbaijan	GUY	Guyana	PRY	Paraguay
BHS	Bahamas	HTI	Haiti	PER	Peru
BHR	Bahrain	HND	Honduras	PHL	Philippines
BGD	Bangladesh	HKG	Hong Kong, China	BOL	Plurinational State of Bolivia
BRB	Barbados	HUN	Hungary	POL	Poland
BEL	Belgium	ISL	Iceland	PRT	Portugal
BLZ	Belize	IND	India	QAT	Qatar
BEN	Benin	IDN	Indonesia	COG	Republic of the Congo
BMU	Bermuda	IRL	Ireland	ROU	Romania
BTN	Bhutan	IMN	Isle Of Man	RWA	Rwanda
BIH	Bosnia And Herzegovina	ISR	Israel	KNA	Saint Kitts And Nevis
BWA	Botswana	ITA	Italy	LCA	Saint Lucia
BRA	Brazil	JAM	Jamaica	VCT	Saint Vincent and the Grenadines
VGB	British Virgin Islands	JPN	Japan	WSM	Samoa
BRN	Brunei Darussalam	JEY	Jersey	SMR	San Marino
BGR	Bulgaria	JOR	Jordan	SAU	Saudi Arabia
BFA	Burkina Faso	KAZ	Kazakhstan	SEN	Senegal
CPV	Cabo Verde	KEN	Kenya	SRB	Serbia
KHM	Cambodia	SWZ	Eswatini, Kingdom of	SYC	Seychelles
CMR	Cameroon	KOR	Korea	SLE	Sierra Leone
CAN	Canada	KGZ	Kyrgyzstan	SGP	Singapore
CYM	Cayman Islands	LAO	Lao People's Democratic Republic	SVK	Slovak Republic
TCD	Chad	LVA	Latvia	SVN	Slovenia
CHL	Chile	LSO	Lesotho	SLB	Solomon Islands
CHN	China	LBR	Liberia	ZAF	South Africa
COL	Colombia	LIE	Liechtenstein	ESP	Spain
COK	Cook Islands	LTU	Lithuania	LKA	Sri Lanka
CRI	Costa Rica	LUX	Luxembourg	SWE	Sweden
CIV	Côte D'Ivoire	MAC	Macau, China	CHE	Switzerland

HRV	Croatia	MDG	Madagascar	THA	Thailand
CUB	Cuba	MWI	Malawi	TGO	Togo
CUW	Curaçao	MYS	Malaysia	TKL	Tokelau
CZE	Czechia	MDV	Maldives	TTO	Trinidad And Tobago
COD	Democratic Republic of The Congo	MLI	Mali	TUN	Tunisia
DNK	Denmark	MLT	Malta	TUR	Türkiye
DJI	Djibouti	MRT	Mauritania	TCA	Turks And Caicos Islands
DMA	Dominica	MUS	Mauritius	UGA	Uganda
DOM	Dominican Republic	MEX	Mexico	UKR	Ukraine
EGY	Egypt	MCO	Monaco	ARE	United Arab Emirates
SLV	El Salvador	MNG	Mongolia	GBR	United Kingdom
GNQ	Equatorial Guinea	MNE	Montenegro	USA	United States
EST	Estonia	MSR	Montserrat	URY	Uruguay
FRO	Faroe Islands	MAR	Morocco	UZB	Uzbekistan
FJI	Fiji	NAM	Namibia	VUT	Vanuatu
FIN	Finland	NRU	Nauru	VNM	Viet Nam
FRA	France	NLD	Netherlands	ZMB	Zambia



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