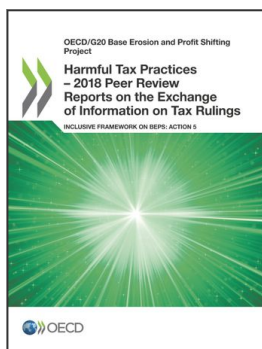


Abbreviations and acronyms

APA	Advance pricing arrangement
ATR	Advance tax ruling
ATO	Australian Taxation Office
BEPS	Base Erosion and Profit Shifting
BRA	Barbados Revenue Authority
CRA	Canada Revenue Agency
DFI	International Tax Department (Uruguay)
DGI	Large Taxpayer Division within the Tax Administration (Uruguay)
EOI	Exchange of Information
EU	European Union
FHTP	Forum on Harmful Tax Practices
FIOT	Fiscal Intelligence and Fraud Team
HMRC	Her Majesty's Revenue and Customs
IFSC	International financial services company
IP	Intellectual Property
IRBM	Inland Revenue Board Malaysia
ITO	International Tax Office (Kenya)
LIAATM	Law on International Administrative Assistance in Tax Matters
MHQ	Multinational Companies Headquarters
MLI	Multilateral Instrument
MNE	Multinational Enterprise
NCTA	National Tax and Customs Administration (Hungary)
NTA	National Tax Agency (Japan)
NTS	National Tax Service (Korea)
OECD	Organization for Economic Co-operation and Development
PE	Permanent Establishment
R&D	Research and Development

RFN	Receita Federal do Brazil (Brazilian Tax Administration)
SAARC	South Asian Association for Regional Cooperation
SRC	Seychelles Revenue Commission
STA	Swedish Tax Agency
TAAO	Tax Administrative Assistance Ordinance
ToR	Terms of reference
TRNC	Turkish Republic of Northern Cyprus
XML	Extensible Mark-Up Language



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