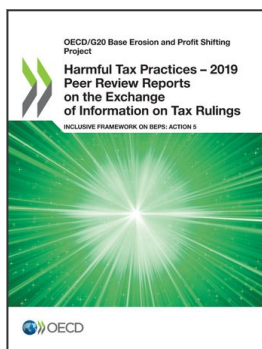


# Abbreviations and acronyms

<b>AMPD</b>	Administration Methodology and Procedures Department (Armenia)
<b>APA</b>	Advance pricing arrangement
<b>ATR</b>	Advance tax ruling
<b>BEPS</b>	Base Erosion and Profit Shifting
<b>CLO</b>	Central Liaison Office (San Marino)
<b>EOI</b>	Exchange of Information
<b>ETA</b>	Egyptian tax administration
<b>EU</b>	European Union
<b>FHTP</b>	Forum on Harmful Tax Practice
<b>ICD</b>	International Cooperation Department (Armenia)
<b>IP</b>	Intellectual Property
<b>ISTD</b>	Income and Sales Tax Department (Jordan)
<b>IRD</b>	Inland Revenue Department (Antigua and Barbuda)
<b>JIC</b>	Jordan Investment Commission
<b>MNE</b>	Multinational Enterprise
<b>OECD</b>	Organization for Economic Co-operation and Development
<b>PE</b>	Permanent Establishment
<b>R&amp;D</b>	Research and Development
<b>SAARC</b>	South Asian Association for Regional Cooperation
<b>SRC</b>	Seychelles Revenue Commission
<b>SRC</b>	State Revenue Committee (Armenia)
<b>STA</b>	Swedish Tax Agency
<b>TAPA</b>	Tax Administration and Procedures Act (Antigua and Barbuda)
<b>ToR</b>	Terms of reference
<b>TRNC</b>	Turkish Republic of Northern Cyprus
<b>XML</b>	Extensible Mark-Up Language



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