

Abbreviations and acronyms

AML	Anti-Money Laundering
API	Application Programming Interface
ATM	Automated Teller Machine
CARF	Crypto-Asset Reporting Framework
CARF MCAA	Multilateral Competent Authority Agreement on Automatic Exchange of Information pursuant to the Crypto-Asset Reporting Framework
CBDC	Central Bank Digital Currency
CBI	Citizenship by Investment
CRS	Common Reporting Standard
CRS MCAA	Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information
FATCA	Foreign Account Tax Compliance Act
FATF	Financial Action Task Force
IT	Information Technology
KYC	Know Your Customer
LEI	Legal Entity Identifier
NFE	Non-Financial Entity
NFT	Non-Fungible Token
OECD	Organisation for Economic Co-operation and Development
RBI	Residence by Investment
TIN	Taxpayer Identification Number
XML	Extensible Mark-up Language



From:

International Standards for Automatic Exchange of Information in Tax Matters

Crypto-Asset Reporting Framework and 2023 update to the Common Reporting Standard

Access the complete publication at:

<https://doi.org/10.1787/896d79d1-en>

Please cite this chapter as:

OECD (2023), “Abbreviations and acronyms”, in *International Standards for Automatic Exchange of Information in Tax Matters: Crypto-Asset Reporting Framework and 2023 update to the Common Reporting Standard*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/96ea5824-en>

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area. Extracts from publications may be subject to additional disclaimers, which are set out in the complete version of the publication, available at the link provided.

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at <http://www.oecd.org/termsandconditions>.