

Abbreviations and acronyms

AEOI	Automatic Exchange of Information
ATO	Australian Taxation Office
BEPS	Base Erosion and Profit Shifting
CAA	Competent Authority Agreement
CbC	Country-by-Country
CbCR	Country-by-Country Reporting
CFS	Consolidated Financial Statements
CITA	Corporate Income Tax Act
CRA	Canada Revenue Agency
CRS	Common Reporting Standard
CTS	Common Transmission System
DBG	Federal Direct Tax
DTA	Double Taxation Arrangement
DTC	Double Tax Convention
ECB	European Central Bank
ECF	Tax Accounting Bookkeeping (escrituração contábil fiscal)
ECI	Estimated Chargeable Income
EOI	Exchange of Information
EU	European Union
FAQ	Frequently Asked Questions
FATCA	Foreign Account Taxpayer Compliance Act
FIRSEA	Federal Inland Revenue Service Establishment Act
FRS	Financial Reporting Standard
FTA	Federal Tax Administration
FTS	Federal Tax Service
GAE	Group of Associated Enterprises
GPE	Global Parent Entity
GRS	Georgia Revenue Service

HUF	Hungarian Forint
ICG	International Corporation Group
IDX	Indonesian Stock Exchange
IGOR	Information Gateway Online Reporter
IRAS	Inland Revenue of Singapore
ISK	Iceland Krona
ITA	Income Tax Act
ITL	Income Tax Law
IAPR	Independent Authority for Public Revenue
MAAC	Convention on Mutual Administrative Assistance in Tax Matters
MCAA	Multilateral Competent Authority Agreement
MNE	Multinational Enterprise
NTA	National Tax Agency of Japan
OECD	Organisation for Economic Co-operation and Development
OHADA	Organisation for the Harmonisation of Business Law in Africa
PE	Permanent Establishment
PSAK	Indonesian Financial Accounting Standard
QCAA	Qualifying Competent Authority Agreement
SAARC	South Asian Association for Regional Cooperation
SGE	Significant Global Entity
SME	Small and Medium-sized Enterprise
SPE	Surrogate Parent Entity
STARS	System of Tax Administration and Revenue Services
SUNAT	Superintendencia Nacional de Aduanas y de Administración Tributaria (Peruvian Tax and Customs Administration)
TIEA	Tax Information Exchange Agreement
TEO	Tax Exempt Organisation
TP	Transfer Pricing
TRNC	Turkish Republic of Northern Cyprus
UBTI	Unrelated Business Taxable Income
UIT	Unidad Impositiva Tributaria (tax unit)
UPE	Ultimate Parent Entity
UVT	Tax Value Unit
XML	Extensible Mark-up Language



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