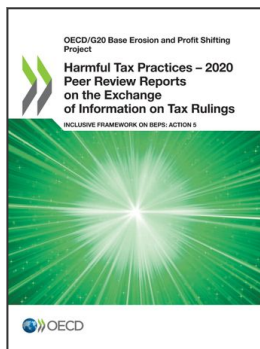


Abbreviations and acronyms

AGT	Angolan Tax Administration
AMPD	Administration Methodology and Procedures Department (Armenia)
APA	Advance pricing arrangement
ATR	Advance tax ruling
BEPS	Base Erosion and Profit Shifting
EOI	Exchange of Information
EU	European Union
FHTP	Forum on Harmful Tax Practice
GDT	General Directorate of Taxation (Albania)
ICD	International Cooperation Department (Armenia)
IP	Intellectual Property
ISTD	Income and Sales Tax Department (Jordan)
IRD	Saint Lucia's Inland Revenue Department
MAP	Mutual Agreement Procedure
MNE	Multinational Enterprise
OECD	Organization for Economic Co-operation and Development
PE	Permanent Establishment
R&D	Research and Development
RMO	Revenue Memorandum Order (Philippines)
SAARC	South Asian Association for Regional Cooperation
SRC	Seychelles Revenue Commission
SRC	State Revenue Committee (Armenia)
STA	Swedish Tax Agency
TAPA	Tax Administration and Procedures Act (Antigua and Barbuda)
ToR	Terms of reference
XML	Extensible Mark-Up Language



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