

Abbreviations and acronyms

ACAP	Accelerated Competent Authority Procedure
AEOI	Automatic exchange of information
APA	Advanced Pricing Agreement
BEPS	Base Erosion and Profit Shifting
CA-EOI	Competent Authority for EOI
CA-MAP	Competent Authority for MAP
CAP	Compliance Assurance Process of the United States
CbC	Country by Country
CRS	Common Reporting Standard
CTS	Common Transmission System
EOI	Exchange of information
EOIR	Exchange of information on request
EU	European Union
ICAP	International Compliance Assurance Programme
IMF	International Monetary Fund
MAP	Mutual Agreement Procedure
MNE	Multinational enterprises
MoU	Memorandum of Understanding
SPOC	Single points of contact
STE	Simultaneous tax examinations
TIEA	Model Tax Information Exchange Agreement
TIWB	Tax Inspectors Without Borders
UN	United Nations



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