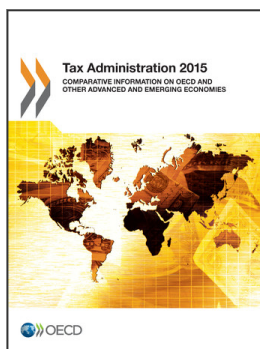


## *Abbreviations and Acronyms*

<b>ACSI</b>	American Customer Satisfaction Index
<b>AE</b>	Agenzia Entrate (Italy’s revenue body)
<b>AFIP</b>	Administración Federal Ingresos Publicos (Argentina’s revenue body)
<b>AN</b>	Alpha-numeric
<b>ATO</b>	Australian Taxation Office
<b>ATP</b>	Aggressive Tax Planning
<b>BEPS</b>	Base Erosion and Profit Shifting
<b>CFA</b>	Committee on Fiscal Affairs (OECD)
<b>CIT</b>	Corporate income tax
<b>CIAT</b>	Inter-American Center of Tax Administration
<b>CRA</b>	Canada Revenue Agency
<b>CRS</b>	Common Reporting Standard
<b>CTPA</b>	Centre for Tax Policy and Administration (OECD)
<b>DFID</b>	Department for International Development
<b>DGFfP</b>	Directorate Générale des Finances Publiques (France’s Public Finance Administration)
<b>DIAN</b>	Dirección de Impuestos y Aduanas Nacionales (Colombia’s tax and customs administration)
<b>DPC</b>	Data processing centres
<b>DT</b>	Direct Taxes
<b>DZIT</b>	Department of Zakat and Income Tax (Saudi Arabia)
<b>EA</b>	Enforcement Authority (Sweden)
<b>EC</b>	European Commission
<b>EISS</b>	European Institute of Social Security
<b>EOI</b>	Exchange of Information
<b>ETCB</b>	Estonian Tax and Customs Board
<b>EU</b>	European Union
<b>FDSR</b>	Financial Directorate of the Slovak Republic (Slovakia’s revenue body)
<b>FTA</b>	Forum on Tax Administration (OECD)

<b>FTE</b>	Full-time equivalent
<b>FTS</b>	Federal Tax Service (Russian Federation)
<b>GDP</b>	Gross domestic product
<b>GST</b>	Goods and Services Tax
<b>HMRC</b>	Her Majesty's Revenue and Customs (United Kingdom)
<b>HNWI</b>	High Net Wealth Individuals
<b>HRD</b>	Human Resource Development
<b>HRM</b>	Human Resource Management
<b>HST</b>	Harmonised Sales Tax
<b>ICT</b>	Information and communications technology
<b>IGT</b>	Inspector-General of Taxation
<b>IMF</b>	International Monetary Fund
<b>IOTA</b>	Intra-European Organisation of Tax Administrations
<b>IRAS</b>	Inland Revenue Authority of Singapore
<b>IRBM</b>	Inland Revenue Board of Malaysia (the direct taxes administration)
<b>IR</b>	Inland Revenue (New Zealand's revenue body)
<b>IRS</b>	Internal Revenue Service (United States)
<b>IT</b>	Information technology
<b>IVR</b>	Interactive voice response
<b>LB&amp;I</b>	Large Business and International (of the IRS)
<b>LTU</b>	Large Taxpayer Unit
<b>MDMOF</b>	Multiple directorates in Ministry of Finance
<b>MOF</b>	Ministry of Finance
<b>NAFA</b>	National Agency for Fiscal Administration (Romania)
<b>NAO</b>	National Audit Office (United Kingdom)
<b>NRA</b>	National Revenue Agency (Bulgaria)
<b>NRP</b>	National Research Programme
<b>NTA</b>	National Tax Agency (Japan's revenue body)
<b>NTCA</b>	Netherlands Tax and Customs Administration
<b>NTS</b>	National Tax Service (Korea's revenue body)
<b>OCS</b>	Organisational Climate Survey (of IRAS)
<b>OECD</b>	Organisation for Economic Co-operation and Development
<b>OPR</b>	Office of Professional Responsibility
<b>PAYE</b>	Pay-as-you-earn

<b>PIT</b>	Personal income tax
<b>ROS</b>	Revenue On-Line Service (Ireland)
<b>RTI</b>	Real Time Information
<b>RTO</b>	Return Preparer Office
<b>RTPP</b>	Registration of Tax Preparers' Programme
<b>SARS</b>	South Africa Revenue Service
<b>SAT</b>	Servicio de Administración Tributaria (Mexico's tax and customs administration)
<b>SDMOF</b>	Single directorate in Ministry of Finance
<b>SKAT</b>	Denmark's tax and customs administration
<b>SME</b>	Small and medium-sized enterprises
<b>SRS</b>	State Revenue Service (Latvia's revenue and customs body)
<b>SSC</b>	Social security contributions
<b>STA</b>	Swedish Tax Agency
<b>STI</b>	State Tax Inspectorate (Lithuania)
<b>TA</b>	Tax Academy
<b>TAS</b>	Taxpayer Advocate Service (United States)
<b>TAS</b>	Tax Agent Services
<b>TBS</b>	Treasury Board Secretariat
<b>TIGTA</b>	Treasury Inspector General for Tax Administration (United States)
<b>TIN</b>	Taxpayer Identification Number
<b>TO</b>	Taxpayers' Ombudsman
<b>TRP</b>	Tax Return Preparer
<b>USB</b>	Unified semi-autonomous body
<b>USBB</b>	Unified semi-autonomous body with a board
<b>VAT</b>	Value added tax
<b>VDP</b>	Voluntary Disclosure Programme
<b>VERO</b>	Finnish Tax Administration
<b>WB</b>	World Bank



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