

Abbreviations and acronyms

ANBPPI	Association des Bureaux pour la Protection de la Propriété Industrielle
API	Application programming interface
ASP	Application service provider
BEPS	Base erosion and profit shifting
BIAC	Business and Industry Advisory Committee to the OECD
BP	Business profit
B2B	Business-to-business
B2C	Business-to-consumer
CFA	Committee on Fiscal Affairs
CFC	Controlled foreign company
CIT	Corporate income tax
CPA	Cost-per-action
CPC	Cost-per-click
CPM	Cost-per-mille
C2C	Consumer-to-consumer
DDME	Data-Driven Marketing Economy
EC	European Community
HTML	Hypertext Markup Language
HTTP	Hypertext Transfer Protocol
IaaS	Infrastructure as a service
ICT	Information and communication technology

IMAP	Internet Message Access Protocol
IP	Internet Protocol
ISP	Internet service provider
MLE	Multi-location enterprise
MNE	Multinational enterprise
NIST	National Institute of Standards and Technology
OECD	Organisation for Economic Co-operation and Development
OTT	Over-the-top
PE	Permanent establishment
POP	Post Office Protocol
SDK	Software development kits
SME	Small and medium enterprise
SMTP	Simple Mail Transfer Protocol
TAG	Technical Advisory Group
TFDE	Task Force on the Digital Economy
UCC	User created content
VAT	Value added tax
VAT/GST	Value added tax/Goods and services tax
VLAN	Virtual local area network
WTO	World Trade Organisation
XaaS	X-as-a Service
XML	Extensible Markup Language



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