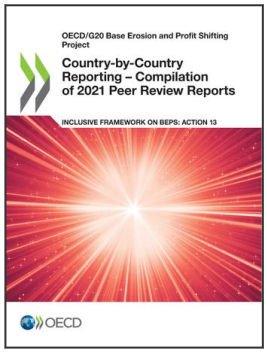
# Abbreviations and acronyms

| | |
|---|---|
| **AEOI** | Automatic Exchange of Information |
| **BEPS** | Base Erosion and Profit Shifting |
| **CAA** | Competent Authority Agreement |
| **CbC** | Country-by-Country |
| **CbCR** | Country-by-Country Reporting |
| **CTS** | Common Transmission System |
| **DTC** | Double Tax Convention |
| **EOI** | Exchange of Information |
| **EU** | European Union |
| **MAAC** | Convention on Mutual Administrative Assistance in Tax Matters |
| **MCAA** | Multilateral Competent Authority Agreement |
| **MNE** | Multinational Enterprise |
| **OECD** | Organisation for Economic Co-operation and Development |
| **PE** | Permanent Establishment |
| **QCAA** | Qualifying Competent Authority Agreement |
| **SPE** | Surrogate Parent Entity |
| **TIEA** | Tax Information Exchange Agreement |
| **TP** | Transfer Pricing |
| **UPE** | Ultimate Parent Entity |
| **XML** | Extensible Mark-up Language |




**From:**

# Country-by-Country Reporting – Compilation of 2021 Peer Review Reports

## Inclusive Framework on BEPS: Action 13

**Access the complete publication at:**
https://doi.org/10.1787/73dc97a6-en

**Please cite this chapter as:**

OECD (2021), "Abbreviations and acronyms", in *Country-by-Country Reporting – Compilation of 2021 Peer Review Reports: Inclusive Framework on BEPS: Action 13* , OECD Publishing, Paris.

DOI: https://doi.org/10.1787/ab9c81c6-en

This work is published under the responsibility of the Secretary-General of the OECD. The opinions expressed and arguments employed herein do not necessarily reflect the official views of OECD member countries.

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area. Extracts from publications may be subject to additional disclaimers, which are set out in the complete version of the publication, available at the link provided.

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at http://www.oecd.org/termsandconditions.