

## *Abbreviations and acronyms*

<b>AAT</b>	Administrative Appeals Tribunal
<b>ACRA</b>	Accounting Compliance and Regulatory Authority
<b>ADB</b>	Asian Development Bank
<b>AEAT</b>	Agencia Estatal de Administración Tributaria (Spain)
<b>AEOI</b>	Automatic Exchange of Information
<b>AI</b>	Artificial Intelligence
<b>AIM</b>	Accounting Income Method
<b>ANAO</b>	Australian National Audit Office
<b>APA</b>	Advance Pricing Agreement
<b>API</b>	Application Programming Interface
<b>APS</b>	Australian Public Service
<b>AT</b>	Autoridade Tributária e Aduaneira (Portugal)
<b>ATO</b>	Australian Tax Office
<b>BEPS</b>	Base Erosion and Profit Shifting
<b>BI</b>	Behavioural Insights
<b>BMF</b>	Bundesministerium für Finanzen (Austria)
<b>B2B</b>	Business-to-Business
<b>B2C</b>	Business-to-Consumer
<b>CIAT</b>	Inter-American Center of Tax Administrations
<b>CIT</b>	Corporate Income Tax
<b>CMS</b>	Content Management System
<b>COG</b>	Commissioners on the Ground
<b>COTS</b>	Commercial-Off-The-Shelf
<b>CPC</b>	Canada Post Corporation
<b>CRA</b>	Canada Revenue Agency
<b>CRM</b>	Customer Relationship Management
<b>CRS</b>	Common Reporting Standard
<b>CSO</b>	Chief Service Officer
<b>DFA</b>	Digital Financial Assets

<b>DGFIP</b>	Directorate Générale des Finances Publique (France)
<b>DLT</b>	Distributed Ledger Technology
<b>DRM</b>	Debt Relationship Management
<b>eIDAS</b>	Electronic Identification Authentication and Trust Services
<b>ETCB</b>	Estonian Tax and Customs Board
<b>EU</b>	European Union
<b>FAQ</b>	Frequently Asked Questions
<b>FATCA</b>	Foreign Account Tax Compliance Act
<b>FTA</b>	Forum on Tax Administration
<b>FTA</b>	Finnish Tax Administration
<b>FTE</b>	Full Time Equivalent
<b>FTS</b>	Federal Tax Service (Russia)
<b>GDP</b>	Gross Domestic Product
<b>GDPR</b>	General Data Protection Regulation
<b>GRS</b>	Georgia Revenue Service
<b>GST</b>	Goods and Services Tax
<b>HMRC</b>	Her Majesty's Revenue and Customs (United Kingdom)
<b>HNWI</b>	High Net Wealth Individual
<b>HR</b>	Human Resource
<b>HST</b>	Harmonized Sales Tax
<b>ICAP</b>	International Compliance Assurance Programme
<b>ICO</b>	Initial Coin Offerings
<b>ICT</b>	Information and communication technology
<b>IMF</b>	International Monetary Fund
<b>IOTA</b>	Intra-European Organisation of Tax Administrations
<b>IRAS</b>	Inland Revenue Authority of Singapore
<b>IRD</b>	Inland Revenue Department (New Zealand)
<b>IRM</b>	Integrated Risk Management
<b>IRS</b>	Internal Revenue Service (United States)
<b>ISORA</b>	International Survey on Revenue Administration
<b>ITD</b>	Income Tax Department (India)
<b>KPI</b>	Key Performance Indicator
<b>KRA</b>	Kenya Revenue Authority
<b>LBD</b>	Large Business Department
<b>LTO/P</b>	Large Taxpayer Office/Programme

<b>MEXT</b>	Ministry of Education, Culture, Sports, Science and Technology (Japan)
<b>MIN</b>	Ministry
<b>MNE</b>	Multinational Enterprise
<b>MOF</b>	Ministry of Finance
<b>NTA</b>	National Tax Agency (Japan)
<b>NTA</b>	Norwegian Tax Administration
<b>NTCA</b>	National Tax and Customs Administration (Hungary)
<b>NTCA</b>	Netherlands Tax and Customs Administration
<b>OCR</b>	Online Cash Registers
<b>OECD</b>	Organisation for Economic Co-operation and Development
<b>PAYE</b>	Pay-As-You-Earn
<b>PIT</b>	Personal Income Tax
<b>PRSI</b>	Pay-related Social Insurance
<b>PSR</b>	Purchase and Sales Registry
<b>QR</b>	Quick Response
<b>RA-FIT</b>	Revenue Administration Fiscal Information Tool
<b>RAFT</b>	Risk Acceptance Form and Tool
<b>RDR</b>	Review and Dispute Resolution
<b>RFB</b>	Federal Revenue Service of Brazil
<b>RPA</b>	Robotic Process Automation
<b>SAT</b>	Servicio de Administración Tributaria (Mexico)
<b>SCM</b>	Standard Cost Model
<b>SII</b>	Servicio de Impuestos Internos (Chile)
<b>SII</b>	Suministro Inmediato de Información (in English: Immediate Provision of Information)
<b>SME</b>	Small and Medium Enterprises
<b>SMS</b>	Short Message Service
<b>SSC</b>	Social Security Contribution
<b>STA</b>	State Taxation Administration (China)
<b>TAS</b>	Tax Administration Series
<b>TCTS</b>	Total Cost to Serve
<b>USB</b>	Unified Semi-autonomous Body
<b>VAT</b>	Value Added Tax
<b>WITB</b>	Working Income Tax Benefit
<b>WHT</b>	Withholding Tax



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