

# Abbreviations and acronyms

ADB	Asian Development Bank
AEAT	Agencia Estatal de Administración Tributaria (Spain)
AEOI	Automatic Exchange of Information
AFIP	Administración Federal de Ingresos Públicos (Argentina)
AI	Artificial Intelligence
AIS	Annual Information Statement
APA	Advance Pricing Agreement
API	Application Programming Interface
AT	Autoridade Tributária e Aduaneira (Portugal)
ATO	Australian Taxation Office
ATR	Additional Tax Revenue
AUD	Australian Dollar
BAS	Business Activity Statement
BC	British Columbia
BEPS	Base Erosion and Profit Shifting
BMF	Bundesministerium für Finanzen (Austria)
BNRA	Bulgarian National Revenue Agency
BRL	Brazilian Reals
CAD	Canadian Dollar
CIAT	Inter-American Center of Tax Administrations
CIT	Corporate Income Tax
COP	Colombian Peso
COTS	Commercial-Off-The-Shelf
CRA	Canada Revenue Agency
CRS	Common Reporting Standard
CSP	Credential Service Provider
CTC	Child Tax Credit

DFA	Digital Financial Asset
DGFIP	Direction Générale des Finances Publiques (France)
DGT	Directorate General of Taxes (Indonesia)
DIAN	Dirección de Impuestos y Aduanas Nacionales (Colombia)
DSP	Digital Service Provider
ED	Department of Education (United States)
eIDAS	Electronic Identification Authentication and Trust Services
ETCB	Estonian Tax and Customs Board
EU	European Union
EUR	Euro
FATCA	Foreign Account Tax Compliance Act
FEDR	Fixed Expenses Deduction Ratio
FTA	Forum on Tax Administration
FTE	Full Time Equivalent
FY	Fiscal Year
GBP	Great Britain Pound
GDP	Gross Domestic Product
GRS	Georgia Revenue Service
GST/HST	Goods and Services Tax / Harmonized Sales Tax
HMRC	Her Majesty's Revenue and Customs (United Kingdom)
HNWI	High Net Wealth Individual
ICAP	International Compliance Assurance Programme
ICT	Information and Communication Technology
IEC	Integrated E-Filing and Centralized Processing Centre
IGN	Institut national de l'information géographique et forestière (France)
IMF	International Monetary Fund
IOTA	Intra-European Organisation of Tax Administrations
IRA	Italian Revenue Agency
IRS	Internal Revenue Service (United States)
IRAS	Inland Revenue Authority of Singapore
IRBM	Inland Revenue Board of Malaysia
ISORA	International Survey on Revenue Administration
IT	Information Technology
ITA	Israel Tax Authority
ITTI	Inventory of Tax Technology Initiatives

KRA	Kenya Revenue Authority
LB&I	Large Business and International
LTO/P	Large Taxpayer Office/Programme
MAP	Mutual Agreement Procedure
MBR	Modernising Business Registers
MFA	Multi-factor Authentication
MNE	Multinational Enterprise
MTD	Making Tax Digital
MVP	Minimum Viable Products
NAFA	National Agency for Fiscal Administration (Romania)
NFS	No-Filing Service
NRC	Número de Referencia completo (Full Reference Number)
NTA	National Tax Agency (Japan)
NTA	Norwegian Tax Administration
NTA	Netherlands Tax Administration
NTCA	National Tax and Customs Administration (Hungary)
NZD	New Zealand Dollar
ODSS	Optimising Disputes through Self-Service
OECD	Organisation for Economic Co-operation and Development
PAYE	Pay-As-You-Earn
PCG	Passcode Grid
PIT	Personal Income Tax
RA-FIT	Revenue Administration Fiscal Information Tool
RFB	Receita Federal do Brasil
RPA	Robotic Process Automation
SA	Self Assessment
SADI	Secure Access Digital Identity
SEK	Swedish krona
SII	Servicio de Impuestos Internos (Chile)
SMS	Short Message Service
SSC	Social Security Contribution
SPID	Sistema Pubblico di Identità Digitale (Public Digital Identity System)
SSI	Self Sovereign Identity
STA	State Taxation Administration (People's Republic of China)
STA	Swedish Tax Administration

STI	State Tax Inspectorate (Lithuania)
SUNAT	Superintendencia Nacional de Aduanas y de Administración Tributaria (Peru)
TAS	Tax Administration Series
UK	United Kingdom
US	United States
USD	United States Dollar
VAT	Value Added Tax
VICA	Virtual Intelligent Chat Assistant
WHT	Withholding Tax



**From:**

## **Tax Administration 2022**

Comparative Information on OECD and other Advanced and Emerging Economies

**Access the complete publication at:**

<https://doi.org/10.1787/1e797131-en>

### **Please cite this chapter as:**

OECD (2022), "Abbreviations and acronyms", in *Tax Administration 2022: Comparative Information on OECD and other Advanced and Emerging Economies*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/c77109c1-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>.