

Abbreviations and acronyms

(EU) AIFMD	European Union Alternative Investment Fund Managers Directive
BEAT	Base Erosion and Anti-abuse Tax
BEPS	Base Erosion and Profit Shifting
BIAC	Business at OECD
CbC	Country-by-Country
CbCR	Country-by-Country Reporting
CFC	Controlled foreign company
GAAP	General accepted accounting principles
G20	Group of Twenty
GILTI	Global Intangible Low-Taxed Income
ETR	Effective tax rate
EU	European Union
GloBE	Global Anti-Base Erosion
IFRS	International Financial Reporting Standards
IIR	Income Inclusion Rule
IMF	International Monetary Fund
JVs	Joint Ventures
MNE	Multinational Enterprise
NFE	Non-Financial Entity
PE	Permanent Establishment
PoW	Programme of Work
OCI	Other Comprehensive Income
OECD	Organization for Economic Co-operation and Development
ORIP	Offshore receipts of intangible property
TFDE	Task Force on the Digital Economy
R&D	Research and Development
SME	Small and Medium enterprises

SOR	Switch-Over Rule
STTR	Subject to Tax Rule
UN	United Nations
UPE	Ultimate Parent Entity
UTPR	Undertaxed Payments Rule
US	United States
WB	World Bank
WHT	Withholding tax



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