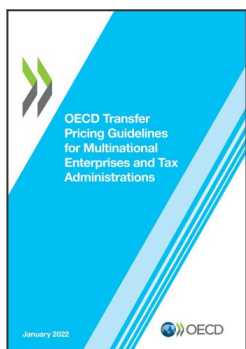


Abbreviations and acronyms

APA	Advance price arrangements
BEPS	Base erosion and profit shifting
CCA	Cost contribution arrangement
CbC	Country-by-Country
CFC	Controlled foreign company
CUP	Comparable uncontrolled price
DTC	Double taxation convention
G20	Group of twenty
HTVI	Hard-to-value intangibles
MAP	Mutual agreement procedure
MAP APA	Advance pricing arrangement under the mutual agreement procedure
MNE	Multinational enterprise
MOU	Memorandum of understanding
OECD	Organisation for Economic Co-operation and Development
Report on BEPS Action 14	2015 BEPS Report on Action 14 <i>Making Dispute Resolution Mechanisms More Effective</i>
R&D	Research and development
TIEA	Tax Information Exchange Agreement
TNMM	Transactional net margin method



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