

Acronyms

B2B	Business-to-business
B2C	Business-to-consumer
BEPS	Base erosion and profit shifting
BIAC	Business and Industry Advisory Committee to the OECD
CFA	Committee on Fiscal Affairs
EU	European Union
GST	Goods and Services Tax
ICAO	International Civil Aviation Organization
OECD	Organisation for Economic Co-operation and Development
RST	Retail Sales Tax
RSP	Retail Selling Price (for cigarettes)
VAT	Value Added Tax. In this publication, VAT is used to refer to any national tax that embodies the basic features of a value added tax by whatever name or acronym it is known, e.g. Goods and Services Tax or GST
WHO	World Health Organisation



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