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Combatting tax avoidance, the OECD way? The impact of the BEPS Project on developing and emerging countries' approach to international tax avoidance

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Combatting tax avoidance, the OECD way?

The impact of the BEPS Project on developing and emerging countries' approach to international tax avoidance

Combatting tax avoidance, the OECD way?

*The impact of the BEPS Project on developing
and emerging countries' approach to
international tax avoidance*

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Acronyms

| | |
|--------|---|
| AAR | Authority for Advance Rulings (India) |
| AOA | Authorized OECD Approach |
| APA | Advance Pricing Agreement |
| ATAF | African Tax Administration Forum |
| BEPS | Base Erosion and Profit Shifting |
| CA | Competent Authority |
| CbCR | Country by Country Report(ing) |
| CBDT | Central Board for Direct Taxes (Indian direct tax policy making authority) |
| CDIS | Coordinated Direct Investment Survey |
| CFC | Controlled Foreign Company |
| CIAT | Centro Interamericano de Administración Tributaria (Inter-American Tax Administration Center) |
| CIT | Corporate Income Tax |
| DGID | Direction Général des Impôts et Domaines (Senegalese tax administration) |
| DIAN | Dirección de Impuestos y Aduanas Nacionales (Colombian tax administration) |
| EITI | Extractive Industries Transparency Initiative |
| EU | European Union |
| FHTP | Forum for Harmful Tax Practices |
| FIRS | Federal Inland Revenue Service (Federal tax authority of Nigeria) |
| G20 | Group of 20 |
| GAAR | General Anti-Avoidance Rule |
| GDP | Gross Domestic Product |
| GloBE | Global Anti-Base Erosion |
| GNI | Gross National Income |
| IBFD | International Bureau for Fiscal Documentation |
| ICDT | Instituto Colombiano de Derecho Tributario (Colombian Tax Law Institute) |
| ICRICT | Independent Commission for the Reform of International Corporate Taxation |
| ICTD | International Centre for Tax and Development |
| IFA | International Fiscal Association |
| IGF | Inter-Governmental Forum on Mining |
| IMF | International Monetary Fund |
| LOB | Limitation on Benefits clause |

| | |
|--------|---|
| MAP | Mutual Agreement Procedure |
| MCAA | Multilateral Competent Authority Agreement |
| MFN | Most-Favored Nation |
| MLI | Multilateral Instrument |
| MNE | Multinational Enterprise |
| MoF | Ministry of Finance |
| NGO | Non-Governmental Organization |
| OECD | Organisation for Economic Cooperation and Development |
| PE | Permanent Establishment |
| PPT | Principal Purpose Test |
| SAAR | Specific Anti-Avoidance Rule |
| SPE | Special Purpose Entity |
| TIEA | Tax Information Exchange Agreement |
| TP | Transfer Pricing |
| TPG | Transfer Pricing Guidelines |
| UK | United Kingdom |
| US | United States |
| USD | United States Dollar |
| UN | United Nations |
| UNCTAD | United Nations Conference on Trade and Development |
| UNCTC | United Nations Centre on Transnational Corporations |
| VAT | Value Added Tax |
| WTO | World Trade Organization |

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