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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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