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Anatomy of the EU tax list: a case-study on EU external tax policy

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Anatomy of the EU tax list

Anatomy of the EU tax list

A case-study on EU external tax policy

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A Tommaso

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List of abbreviations

1997 Code	Code of Conduct for Business Taxation adopted in 1997
2022 Code	Reformed Code of Conduct for Business Taxation adopted in 2022
AEOI	Automatic exchange of information
AML	Anti-money laundering
AMLD	Anti-money laundering Directive
ATAD	Anti-Tax Abuse Directive
CBCR	Country-by-Country Reporting
CFC	Controlled foreign company
CIT	Corporate income tax
CIV	Collective investments vehicles
CJEU	Court of Justice of the European Union
COCG	Code of Conduct Group
Coreper	Comité des Représentants Permanents (Council of the EU)
CRS	Common Reporting Standards
CJEU	Court of Justice of the EU
DACEU	Directive on Administrative Cooperation
DG DEVCO	Directorate-General for International Cooperation and Development (European Commission)
DG TAXUD	Directorate-General for Taxation and Customs Union (European Commission)
DTC	Double Tax Convention
ECOFIN	Economic and Financial Affairs (Council of the EU)
EIOR	Exchange of information on request
EU	European Union
EU tax list	EU list of non-cooperative jurisdictions for tax purposes
FDI	Financial direct investment
FHTP	(OECD) Forum on Harmful Tax Practices
FISC	Permanent Tax Sub-committee (European Parliament)
FOI	Freedom of information
FSIE	Foreign source income exception (regime)
G20	Argentina, Australia, Brazil, Canada, China, France, Germany, India, Indonesia, Italy, Japan, Mexico, Russia, Saudi Arabia, South Africa, South Korea, Turkey, the UK, the USA, the European Union
G8	Canada, France, Germany, Italy, Japan, Russia, the USA, the UK
GAAR	General Anti-Abuse Rule
Global Forum	(OECD) Global Forum on Transparency and Exchange of Information for Tax Purposes
HLWP	High Level Working Party (Council of the EU)
IP	Intellectual property

MCAA	(OECD) Multilateral Competent Authority Agreement
MCMAA	(OECD) Multilateral Convention on Mutual Administrative Assistance in Tax Matters
MNE	Multinational enterprise
MTC	Model Tax Convention
OECD	Organization for Economic Cooperation and Development
OECD IF	OECD Inclusive Framework
PCBCR	Public Country-by-Country Report
SDGs	Sustainable Development Goals (UN)
SME	Small and medium enterprise
TJN	Tax Justice Network (NGO)
TP	Transfer Pricing
UAE	United Arab Emirates
UK	United Kingdom
UN	United Nations
USA	United States of America