

## *Abbreviations and acronyms*

<b>3-D</b>	Three-Dimensional
<b>AEOI</b>	Automatic Exchange of (financial account) Information
<b>ALP</b>	Arm's Length Principle
<b>APA</b>	Advance Pricing Arrangement
<b>ARPU</b>	Average Revenue Per User
<b>ATAD</b>	Anti-Tax Avoidance Directive
<b>BEAT</b>	Base Erosion and Anti-Abuse Tax
<b>BEPS</b>	Base Erosion and Profit Shifting
<b>B2B</b>	Business-to-Business
<b>B2C</b>	Business-to-Consumer
<b>CbC</b>	Country-by-Country
<b>CbCR</b>	Country-by-Country Report
<b>CFA</b>	Committee on Fiscal Affairs
<b>CFC</b>	Controlled Foreign Company
<b>COGS</b>	Cost of Goods Sold
<b>CRA</b>	Canada Revenue Agency
<b>CRS</b>	Common Reporting Standard
<b>DEMPE</b>	Development, Enhancement, Maintenance, Protection and Exploitation
<b>DPT</b>	Diverted Profits Tax
<b>DTC</b>	Double Tax Convention
<b>ECI</b>	Effectively Connected Income
<b>EEA</b>	European Economic Area
<b>EL</b>	Equalisation Levy
<b>ETCB</b>	Estonian Tax and Customs Board
<b>EU</b>	European Union
<b>FTA</b>	Forum on Tax Administration
<b>G20</b>	Group of Twenty
<b>GAAR</b>	General Anti Avoidance Rule
<b>GILTI</b>	Global Intangible Low-Taxed Income
<b>GST</b>	Goods and Services Tax
<b>GVC</b>	Global Value Chain
<b>HST</b>	Harmonised Sales Tax
<b>IaaS</b>	Infrastructure-as-a-Service
<b>ICT</b>	Information and Communication Technology

<b>IMF</b>	International Monetary Fund
<b>IP</b>	Intellectual Property
<b>ISP</b>	Internet Service Provider
<b>IT</b>	Information Technology
<b>KBC</b>	Knowledge-Based Capital
<b>LDT</b>	Levy on Digital Transactions
<b>MAAL</b>	Multinational Anti-Avoidance Law
<b>MCAA</b>	Multilateral Competent Authority Agreement
<b>MLI</b>	Multilateral Instrument to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting
<b>MNE</b>	Multinational Enterprise
<b>MOSS</b>	Mini One-Stop-Shop
<b>MTC</b>	Model Tax Convention
<b>OECD</b>	Organisation for Economic Cooperation and Development
<b>OTT</b>	Over-the-Top
<b>OURdata</b>	Open, Useful, Reusable Government Data
<b>P2P</b>	Peer-to-Peer
<b>PaaS</b>	Platform-as-a-Service
<b>PE</b>	Permanent Establishment
<b>PPT</b>	Principal Purpose Test
<b>R&amp;D</b>	Research and Development
<b>SaaS</b>	Software-as-a-Service
<b>SAS</b>	US Census Bureau's Services Annual Survey
<b>SEP</b>	Significant Economic Presence
<b>SME</b>	Small and Medium-sized Enterprise
<b>TFDE</b>	Task Force on the Digital Economy
<b>TCJA</b>	Tax Cuts and Jobs Act
<b>TIEA</b>	Tax Information Exchange Agreement
<b>UN</b>	United Nations
<b>UNCTAD</b>	United Nations Conference on Trade and Development
<b>VAT</b>	Value Added Tax
<b>VAT/GST</b>	Value Added Tax/Goods and Services Tax
<b>WIPO</b>	World Intellectual Property Organization
<b>WTO</b>	World Trade Organization



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