

Abbreviations

ACT	Advance Corporation Tax
APCLCG	European Commission Action Plan on Company Law and Corporate Governance
CCBT	Common Consolidated Base Taxation
CCBTWG	Common Consolidated Base Taxation Working Group
CEN	capital export neutrality
CIN	capital import neutrality
Commission	the European Commission
Council	the Council of Ministers of the European Community
DTC	Double Tax Convention
EC	European Community
ECJ/the Court	European Court of Justice
ECR	European Court Report
ECS	European Company Statute
EEC	European Economic Community
EEIG	European Economic Interest Grouping
EPC	European Private Company
ESC	European Economic and Social Committee
EP	European Parliament
EUCIT	European Union Company Income Tax
EU	European Union
FFC	formally foreign companies
HST	Home State Taxation
HTB	Harmonised Tax Base
IBFD	International Bureau of Fiscal Documentation
OECD	Organisation for Economic Co-operation and Development
OECD Model	OECD Articles of the Model Convention with respect to taxes on income and capital
OJEC	Official Journal of the European Communities
PE	permanent establishment
SE	European Company
SCE	European Cooperative Society
SMEs	small and medium-sized enterprises
SNB	special negotiation body
Treaty	Treaty of Rome (as subsequently amended) establishing the EEC (and the EC)