

Abbreviations

BRICS	Brazil, Russia, India, China and South Africa
CBCR	country-by-country reporting
CFC	controlled foreign company
DTA	Double Taxation Agreement
ECJ	European Court of Justice
EITI	Extractive Industries Transparency Initiative
FDI	foreign direct investment
FRBM	Fiscal Responsibility and Budget Management Act (India)
FTA	Free Trade Agreement
GDP	gross domestic product
GII	Gender Inequality Index
HDI	Human Development Index
IBP	International Budget Project
LATC	Law on the Administration of Tax Collection (China)
LOB	limitation on benefits
MCRS	management contract responsibility system
MDG	Millennium Development Goal
MNE	multinational enterprise
NEPAD	New Partnership for Africa's Development
NGO	non-governmental organization

OECD	Organisation for Economic Co-operation and Development
OHADA	Organization for the Harmonization of Business Law in Africa
PRC	People's Republic of China
PWYP	Publish What You Pay
SADC	South African Development Community
SOE	state-owned enterprise
TIEA	Tax Information Exchange Agreement