

Abbreviations

ACAMS	Association of Certified Anti-Money Laundering Specialists
AML	anti-money laundering
ATO	Australian Taxation Office
BEPS	base erosion and profit shifting
BIAC	Business and Industry Advisory Committee
CbC	country-by-country
CbCR	country-by-country reporting
CPI	Corruption Perceptions Index
CRD	Capital Requirements Directive
CRS	Common Reporting Standard
CSO	civil society organisation
CSR	corporate social responsibility
CTJ	Citizens for Tax Justice
CTPA	Centre for Tax Policy and Administration
DPT	diverted profits tax
DRC	Democratic Republic of the Congo
DTA	double tax agreement
EC	European Commission
ECJ	European Court of Justice
EITI	Extractive Industries Transparency Initiative
EU	European Union
Eurodad	European Network on Debt and Development
EY	Ernst & Young
FASB	Financial Accounting Standards Board
FATCA	Foreign Account Tax Compliance Act
FATF	Financial Action Task Force
FC	Financial Crisis
FDI	foreign direct investment
FI	Fairtrade International
FoE-UK	Friends of the Earth UK
FSC	Forest Stewardship Council
FSI	Financial Secrecy Index
FTEPR	Fair Trade, Employment and Poverty Reduction
FTM	Fair Tax Mark

GAA	Global Accounting Alliance
GAAP	Generally Accepted Accounting Principles
GATJ	Global Alliance for Tax Justice
GDP	gross domestic product
GHEITI	Ghanaian Extractive Industries Transparency Initiative
GSO	global standards organisation
GVC	global value chain
GWC	global wealth chain
HDI	Human Development Index
HMRC	Her Majesty's Revenue and Customs
HTC	Harmful Tax Competition
IASB	International Accounting Standards Board
IBFD	International Bureau of Fiscal Documentation
IBFed	International Banking Federation
ICAEW	Institute of Chartered Accountants in England and Wales
ICC	International Chamber of Commerce
ICIJ	International Consortium of Investigative Journalists
ICMM	International Council on Mining and Metals
ICRICT	Independent Commission for the Reform of International Corporate Taxation
IFAC	International Federation of Accountants
IFOAM	International Federation of Organic Agriculture Movements
IFRS	International Financial Reporting Standards
IIED	International Institute for Environment and Development
IIF	Institute of International Finance
IIROC	Investment Industry Regulatory Organization of Canada
IMF	International Monetary Fund
INGO	international non-government organisation
IRS	United States Internal Revenue Service
ISEAL	International Social and Environmental Accreditation and Labelling Alliance
ISO	International Organization for Standardization
ITTO	International Tropical Timber Organization
LNG	liquefied natural gas
M&A	mergers and acquisitions
MAAL	Australia's Multinational Anti-Avoidance Law
MMSD	Mining, Minerals and Sustainable Development
MNC	multinational corporation
MNE	multinational enterprise
MSC	Marine Stewardship Council
MSG	multi-stakeholder group
NEITI	Nigerian Extractive Industries Transparency Initiative

NGO	non-government organisation
NRGI	Natural Resource Governance Institute
ODA	Overseas Development Administration
OECD	Organisation for Economic Co-operation and Development
OEEC	Organisation for European Economic Co-operation
PAC	UK Public Accounts Committee
PEFC	Programme for the Endorsement of Forest Certification
PSI	US Permanent Subcommittee on Investigations
PTR	preferential tax regime
PwC	PricewaterhouseCoopers
PWYP	Publish What You Pay
RSB	Roundtable on Sustainable Biomaterials
RSPO	Roundtable on Sustainable Palm Oil
RTRS	Roundtable on Responsible Soy
SEC	United States Securities and Exchange Commission
SGE	significant global entity
TFEU	Treaty on the Functioning of the European Union
TI	Transparency International
TIEA	tax information exchange agreement
TJN	Tax Justice Network
TNI	Transnationality Index
TRI	United States Toxic Release Inventory
UNCED	United Nations Conference on Environment and Development
UNCTAD	United Nations Conference on Trade and Development
UNECA	United Nations Economic Commission for Africa
UT + FA	unitary taxation plus formula apportionment
WB	World Bank
WTO	World Trade Organization
ZEITI	Zambian Extractive Industries Transparency Initiative

