

**INSIDE THE EU CODE OF CONDUCT  
GROUP: 20 YEARS OF TACKLING  
HARMFUL TAX COMPETITION**

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# **INSIDE THE EU CODE OF CONDUCT GROUP: 20 YEARS OF TACKLING HARMFUL TAX COMPETITION**

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## LIST OF ABBREVIATIONS

ACE	Allowance for Corporate Equity
APA	Advance Pricing Agreement
Art.	Article
ATAD	Anti-tax Avoidance Directive
ATR	Advance Tax Ruling
BEPS	Base Erosion and Profit Shifting
CbC	Country-by-Country Reporting
CCCTB	Common Consolidated Corporate Tax Base
CCTB	Common Corporate Tax Base
CFC	Controlled Foreign Corporation
CJEU	Court of Justice of the European Union
Code	Code of Conduct for Business Taxation
Coreper	<i>Comité des Représentants Permanents</i>
CRP	Council Rules of Procedure
DAC	Directive on Administrative Cooperation in Tax Matters
EC	European Commission/European Communities
Ecofin	Economic and Financial Affairs Council
EEA	European Economic Area
EEC	European Economic Community
EFTA	European Free Trade Associations
EMU	Economic Monetary Union
EP	European Parliament
ESC	European and Social Committee
EU	European Union
FACTA	Foreign Account Tax Compliance Act
GAAR	General anti-avoidance rule
GDP	Gross Domestic Product
Group	Code of Conduct Group (business taxation)
G5 Member States	France, Germany, Italy, Spain and the United Kingdom
HMRC	Her Majesty's Revenue and Customs (UK)
IBFD	International Bureau of Fiscal Documentation
IFA	International Fiscal Association
IP	Intellectual Property
IRD	Interest and Royalty Directive
IMG	International Monetary Fund
JTPF	EU Joint Transfer Pricing Forum
LOB	Limitation on Benefits
NOB	Nederlandse Orde van Belastingadviseurs
MLI	Multilateral instrument
MNE's	Multinational enterprises
NID	Notional interest deduction
OCT	Overseas Countries and Territories
OECD	Organisation for Economic Cooperation and Development
OJ	Official Journal of the European Union
OMC	Open Method of Coordination

OMR	Outermost Regions
Plc	Public Limited Company
PSD	Parent Subsidiary Directive
SAAR	Specific anti-avoidance rule
SME	Small and medium sized enterprises
TEU	Treaty on European Union
TFEU	Treaty on the functioning of the European Union
UN	United Nations
UK	United Kingdom
USA	United States of America
VAT	Value Added Tax
WPTQ	Working Party on Tax Questions
WTO	World Trade Organization