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List of Abbreviations

ACAP	Accelerated Competent Authority Procedure
ACCI	Associate Chief Counsel International
ADIRF(s)	Federal Revenue Service Tax/Customs Auditors Overseas
AERR	Actually Experienced Return Ratios
AFIP	Administración Federal de Ingresos Públicos
AFN	Applicable Federal Rate
APA	Advance Pricing Agreement
APMA	Advanced Pricing and Mutual Agreement
ARS	Argentine Revenue Service
ASC 740	Accounting Standards Codification
ASIC	Australian Securities and Investment Commission
ATCA	Advance Thin Capitalisation Agreement
ATO	Australian Taxation Office
AUDIN	International Auditing System
BACEN	Central Bank of Brazil
BAPA	Bilateral Advance Price Agreement
BFH	Bundesfinanzhof (German Federal Tax Court)
BGBI	Bundesgesetzblatt
BMF	Bundesministerium der Finanzen (German Federal Ministry of Finance)
BStBl	Bundessteuerblatt
BVCI	Brigades de Vérification des Comptabilités Informatisées
CAD	Canadian Dollar
CAP	Purchasing or Production Cost Plus Taxes and Profit Method
CAPM	Capital Asset Pricing Model
CARF	Administrative Council of Tax Appeals
CASD	Competent Authority Services Division
CBSA	Canada Border Services Agency
CCA	Cost Contribution Arrangements
CFC Rules	Rules governing the taxation in Brazil of profits of