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LIST OF ABBREVIATIONS

| | |
|-------|---|
| AEoI | : <i>Automatic Exchange of Information</i> |
| BEPS | : <i>Base Erosion and Profit Shifting</i> |
| BO | : <i>Beneficial Ownership</i> |
| CARF | : <i>Conselho Administrativo de Recursos Fiscais</i> |
| CFC | : <i>Controlled Foreign Company</i> |
| CTHI | : <i>Corporate Tax Haven Index</i> |
| CbC | : <i>Country-by-Country</i> |
| DTT | : <i>Double Tax Treaty</i> |
| DGT | : <i>Directorate General of Taxes</i> |
| EoIR | : <i>Exchange of Information on Request</i> |
| EU | : <i>European Union</i> |
| FATF | : <i>Financial Action Task Force</i> |
| FATCA | : <i>Foreign Account Tax Compliance Act</i> |
| GAO | : <i>General Accountability Office</i> |
| GDP | : <i>Gross Domestic Product</i> |
| ICJ | : <i>International Court of Justice</i> |
| ICIJ | : <i>International Consortium of Investigative Journalist</i> |
| IMF | : <i>International Monetary Fund</i> |
| IRS | : <i>Internal Revenue Service</i> |
| MAP | : <i>Mutual Agreement Procedure</i> |
| MNC | : <i>Multinational Corporation</i> |

MLAT : *Mutual Legal Assistance Treaty*

OECD : *Organization for Economic Co-operation and Development*

SPV : *Special Purpose Vehicle*

SEC : *Security and Exchange Commission*