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Transfer Pricing in SMEs

Critical Analysis and Practical Solutions

 Springer

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List of Abbreviations

APA	Advance Pricing Agreements
AT	Austria
ATAD	Directive Against Tax Avoidance
BE	Belgium
BEPS	Base Erosion and Profit Shifting
BG	Bulgaria
CbCR	Country-by-Country Reports
CCCTB	Common Consolidated Corporate Tax Base
CCTB	Common Corporate Tax Base
CFC	Controlled Foreign Company Legislation
COST+	Cost Plus Method
CUP	Comparable Uncontrolled Price Method
CY	Cyprus
CZ	Czech Republic
DE	Germany
DK	Denmark
EBIT	Earnings Before Interest and Tax
EBITDA	Earnings Before Interest, Tax, Depreciation and Amortization
EC	European Commission
EE	Estonia
EL	Greece
ES	Spain
EU	European Union
EU JTPF	EU Joint Transfer Pricing Forum
EU TPD	Transfer Pricing Documentation for Associated Enterprises in the EU
EUCIT	European Union Company Tax
FI	Finland
FR	France

G20	Group of Twenty
GAAR	General Anti-Abuse Rule
HR	Croatia
HTS	Home State Taxation
HU	Hungary
IE	Ireland
IT	Italy
LEs	Large Enterprises
LT	Lithuania
LU	Luxembourg
LV	Latvia
MAP	Mutual Agreement Procedure
MF	Ministry of Finance
MNEs	Multinational Enterprises
MT	Malta
NL	Netherlands
OECD	Organisation for Economic Co-operation and Development
OECD	OECD Model Tax Convention on Income and Capital
Model Convention	
PL	Poland
PT	Portugal
R&D	Research and Development
RO	Romania
RPM	Resale Price Method
SE	Sweden
SI	Slovenia
SK	Slovak Republic
SMEs	Small and Medium-Sized Enterprises
TNMM	Transactional Net Margin Method
TP Guidelines	Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations
UK	United Kingdom
UN	United Nations
UN TP Manual	Manual on Transfer Pricing for Developing Countries