

## ACRONYMS

AFIP	The Federal Agency for Public Income
BP	Balance of payments
CAG	Comptroller and Auditor General of India
CBDT	Central Board of Direct Taxes
CED	Customs and Excise Department
CenVAT	Central VAT
CIDA	Canadian International Development Agency
CIDE	Fuel Tax
CIS	Commonwealth of Independent States
CIT	Corporate Income Tax
COFINS	Turnover Tax (later a VAT) to Finance Social Security
CPMF	Provisional Contribution on Financial Transactions
CSLL	Federal social contribution on net profits
CST	Central Sales Tax
DGA	General Customs Bureau
DGI	General Tax Bureau
DTAA	Double Taxation Avoidance Agreement
DTD	Domestic Tax Department
EET	Exempt-Exempt-Tax
FGTS	Workers' Retirement Contribution
FINSOCIAL	Contribution to Social Investment Fund
GDP	Gross domestic product
GST	Goods and Services Tax
ICEGATE	Customs e-commerce gateway
ICES	Customs Electronic Data Interchange System
ICMS	Tax on the Circulation of Goods and Services
IMFL	Indian Made Foreign Liquor

IOF	Tax on Loans, Purchase of Foreign Exchange, and Insurance Premiums
IPI	Tax on industrialized products
IPTU	Urban property tax
IPVA	Tax on ownership of vehicles
ISS	Municipal tax on certain services
ITCD	Inheritance and donation tax
KRA	Kenya Revenue Authority
KSh	Kenyan Shilling
KTF	Kelkar task force
LTO	Large Taxpayer Office
MANVAT	Manufacturing stage value-added tax
MAT	Minimum alternate tax
NSDL	National Securities Depository Ltd.
OECD	Organisation for Economic Co-operation and Development
OLTAS	Online Tax Accounting System
PAN	Permanent account numbers
PAYE	Pay As You Earn
PIS	Turnover Tax (later a VAT) to Finance Social Security
R&D	Research and Development
SEZs	Special economic zones
STT	Tax on Sale of Financial Securities
TDS	Tax deduction at source
TIN	Tax Information Network
TMP	Tax Modernization Programme
TRC	Tax Reform Committee
UTS	Unified Tax System
VAT	Value-added tax

# TAXATION IN DEVELOPING COUNTRIES

---

