

The Future of Indirect Taxation

Recent Trends in VAT and GST Systems Around the World

Edited by

Thomas Ecker, Michael Lang & Ine Lejeune



Wolters Kluwer
Law & Business

EUCOTAX Series on European Taxation

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EUCOTAX Series on European Taxation

The Future of Indirect Taxation

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1. Council Directive 2001/115/EC of 20 December 2001; Council Directive 2010/45/EU of 13 July 2010.

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List of Abbreviations

AAT	Administrative Appeals Tribunal (Australia)
ABN	Australian Business Number
AS-9	Accounting Standard-9
ACD	Additional Customs Duty in lieu of sales tax/VAT
CVD	Additional Customs Duty or Countervailing Duty
adjustment	an increase or decrease in the net amount of GST payable, to correct for output tax previously paid or input tax previously credited (Australia)
ADR	Alternative Dispute Resolution
Art.	Article
ATO	Australian Taxation Office
B2B	Business to Business
B2C	Business to Consumer
BCD	Basic Customs Duty
BRIC	Brazil, Russia, India and China
BT	Business Tax
CA	The Customs Act, 1962
C-efficiency ratio	Collection efficiency ratio
CENVAT	Central Value-Added Tax
CFA	Committee on Fiscal Affairs
CGST	Central Goods and Services Tax
CHF	Swiss Franc
CST	Central Sales Tax
CENVAT	Central Value Added Tax
CEO	Chief Executive Officer
CFF	Código Fiscal de la Federación, Federal Fiscal Code

List of Abbreviations

Commission connected with Australia	European Commission one step in the Australian place of taxation rules; similar to 'place of supply' as used in GST laws following the New Zealand model
Council	Council of the European Union
CPT	Corporate Profit Tax
CTA	The Customs Tariff Act, 1975
decreasing adjustment	a decrease to the net amount of GST payable (Australia)
DoR	Department of Revenue
DIOT	Declaraciones Informativas de Operaciones con Terceros, Informative Declaration of Operations with third parties
e.g.	for example
E-audits	electronic audits
EC	European Community
ECJ	European Court of Justice
ECOFIN	Economic and Financial Affairs Council
E-invoicing	electronic invoicing
Empowered Committee	Empowered Committee of State Finance Ministers
enterprise	Australian equivalent of 'economic activity'
entity	Australian equivalent of 'person', widely defined
etc.	et cetera
EU	European Union
EUR	Euro
FTS	Federal Tax Service of Russia
GAAR	General Anti-Avoidance rule
GDP	Gross Domestic Product
G8	Group of eight
GST	Goods and Services Tax (Australia)
GST-free	exempt with credit (Australia)
HST	Harmonized Sales Tax
increasing adjustment	an increase to the net amount of GST payable (Australia)
IMF	International Monetary Fund
INR	Indian Rupees
input taxed	exempt without credit (Australia)
ICAI	Institute of Chartered Accountants of India
IGST	Integrated Goods and Services Tax
IRS	Chilean Internal Revenue Service
IT	Information technology
ITL	Chilean Income Tax Law
IVA	Impuesto al Valor Agregado, Value Added Tax
JCT	Japanese Consumption Tax
JPY	Japanese Yen