

Tax Expenditures Statement

2001

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Acronyms

ABARE	Australian Bureau of Agricultural and Resource Economics
ADF	Australian Defence Force <i>or</i> Approved Deposit Fund
CDEP	Community Development Employment Project
CFC	Controlled foreign companies
CGT	Capital gains tax
CRAFT	Commonwealth Rebate for Apprentice Full-time Training
DEP	Dairy Exit Program
DTA	Double taxation agreement
DWT	Dividend withholding tax
ETM	Economic transaction method
ETP	Eligible termination payment
FBT	Fringe benefits tax
FIF	Foreign investment fund
FBTAA86	<i>Fringe Benefits Tax Assessment Act 1986</i>
FTB	Family Tax Benefit
FTCS	Foreign tax credit system
GDP	Gross domestic product
GST	Goods and services tax
IED	Income equalisation deposits
ITAA36	<i>Income Tax Assessment Act 1936</i>
ITAA97	<i>Income Tax Assessment Act 1997</i>

...continued

Acronyms continued

ITLAA00	<i>Indirect Tax Legislation Amendment Act 2000</i>
IWT	Interest withholding tax
LICs	Listed investment companies
LPG	Liquefied petroleum gas
MYEFO	Mid-Year Economic and Fiscal Outlook
na	Not available
nec	not elsewhere classified
OECD	Organisation for Economic Co-operation and Development
PBI	Public benevolent institution
PDF	Pooled development fund
RHQ	Regional headquarters
PNG	Papua New Guinea
R&D	Research and development
SHS	Schanz-Haig-Simons
STS	Simplified Tax System
TES	Tax Expenditures Statement
TLM	Tax liability method
UPP	Undeducted purchase price
WET	Wine equalisation tax
Y2K	Year 2000 (compliance)