

# Tax Expenditures Statement

2000

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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
DTA	Double taxation agreement
DWT	Dividend withholding tax
ETM	Economic transaction method
ETP	Eligible termination payments
FBT	Fringe benefits tax
FIF	Foreign investment funds
FBTAA86	<i>Fringe Benefits Tax Assessment Act 1986</i>
FTB	Family Tax Benefit
FTCS	Foreign tax credit system
GST	Goods and services tax
IED	Income equalisation deposit
ITAA36	<i>Income Tax Assessment Act 1936</i>
ITAA97	<i>Income Tax Assessment Act 1997</i>
ITLAA00	<i>Indirect Tax Legislation Amendment Act 2000</i>
IWT	Interest withholding tax

...continued

### **Acronyms continued**

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 funds
RHQ	Regional headquarters
PNG	Papua New Guinea
R&D	Research and development
SHS	Schanz-Haig-Simons
TES	Tax Expenditures Statement
TLM	Tax liability method
UPP	Undeducted purchase price
WET	Wine equalisation tax
Y2K	Year 2000 (compliance)