

## GLOSSARY

ATO	Australian Taxation Office
ANAO	Australian National Audit Office
CFC	Controlled foreign company
CGT	Capital gains tax
CPRS	Carbon Pollution Reduction Scheme
CSS	Commonwealth Superannuation Scheme
ETM	Economic Transactions Method
FBT	Fringe benefits tax
FMD	Farm management deposit
FTB	Family Tax Benefit
GDP	Gross domestic product
GFC	Global Financial Crisis
GST	Goods and services tax
HECS	Higher Education Contribution Scheme
HELP	Higher Education Loans Program
JCPAA	Joint Committee of Public Accounts and Audit
MYEFO	Mid-Year Economic and Fiscal Outlook
OECD	Organisation for Economic Co-operation and Development
PEFO	Pre-election Economic and Fiscal Outlook
PRRT	Petroleum resource rent tax
PSS	Public service superannuation
R&D	Research and development
SATO	Senior Australians' Tax Offset
TES	Tax Expenditures Statement
TLM	Tax Liability Method
WET	Wine equalisation tax



# INDEX

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