



## Glossary

<b>Administrative Penalties</b>	Civil sanction imposed on the violation of an act, regulation or the law which is not considered a crime, and is designed to secure compliance.
<b>Desk audits</b>	Intervention usually resulting from an in-office review of information returned by the taxpayer and normally takes the form of further written or telephonic enquiries.
<b>Full Time Equivalent (FTE)</b>	An FTE of 100% means resources equal to one staff member available for one full year working full time (regardless of role).

## Abbreviations

<b>CBCR</b>	Country-by-Country Reporting
<b>CIT</b>	Corporate Income Tax
<b>CRS</b>	Common Reporting Standard
<b>FTE</b>	Full Time Equivalent
<b>HNWIs</b>	High Net Wealth Individuals
<b>LTO</b>	Large Tax Office/Programme
<b>PIT</b>	Personal Income Tax
<b>VAT</b>	Value Added Tax



The project has received funding from the European Union's Horizon 2020 research and innovation programme under grant agreement No 727145.