

## ABBREVIATIONS

AAT	Administrative Appeals Tribunal
ADR	Alternative Dispute Resolution
AGPS	Australian Government Publishing Service
ANAO	Australian National Audit Office
ATD	Australian Taxation Decision
ATOID	Australian Taxation Office Interpretative Decision
CLR	Commonwealth Law Reports
Commissioner	Commissioner of Taxation
CRA	Canada Revenue Authority
ELS	Electronic Lodgement System
EM	Explanatory Memorandum
ESC	Extra-Statutory Concession
FOI Act	<i>Freedom of Information Act 1982</i>
GIC	General Interest Charge
GST	Goods and Services Tax
HECS	Higher Education Contribution Scheme
HST	Harmonised Sales Tax
IRD	Inland Revenue Department (NZ)
IRS	Internal Revenue Service (US)
ITAA36	<i>Income Tax Assessment Act 1936</i>
ITAA97	<i>Income Tax Assessment Act 1997</i>
JCPA	Joint Committee of Public Accounts

## Review of Self Assessment

LCT	Luxury Car Tax
NTLG	National Tax Liaison Group
NZ	New Zealand
Part IVA	Part IVA <i>Income Tax Assessment Act 1936</i>
PAYE	Pay As You Earn
PAYG	Pay As You Go
PBR	Private Binding Ruling
Ralph Review	Review of Business Taxation
Review	Review of self assessment
SPOR	Shorter Period of Review
STS	Simplified Tax System
TAA	<i>Taxation Administration Act 1953</i>
Tax Office	Australian Taxation Office
UK	United Kingdom
US	United States of America
WET	Wine Equalisation Tax