

## Acronyms

AAT	Administrative Appeals Tribunal
ABS	Australian Bureau of Statistics
ACE	allowance for corporate equity
AG	Australian Government
ATO	Australian Taxation Office
AWOTE	average weekly ordinary time earnings
CBIT	comprehensive business income tax
CCB	Child Care Benefit
CCTR	Child Care Tax Rebate
CGT	capital gains tax
COAG	Council of Australian Governments
COE	crude oil excise
CPI	consumer price index
CTR	corporate tax rate
DEEWR	Department of Education, Employment and Workplace Relations
DGR	Deductible gift recipient
DHS	Department of Human Services
DSP	Disability Support Pension
DVA	Department of Veterans' Affairs
EATRs	effective average tax rates
EMTRs	effective marginal tax rates
FaHCSIA	Department of Families, Housing, Community Services and Indigenous Affairs
FAO	Family Assistance Office
FDI	foreign direct investment

## Acronyms (continued)

FBT	fringe benefits tax
FTB	Family Tax Benefit
GDP	gross domestic product
GST	goods and services tax
GSTAS	GST Administration Sub-committee
HELP	Higher Education Loan Program
HFE	horizontal fiscal equalisation
IGOT	Inspector-General of Taxation
IGR	Intergenerational Report
LITO	low income tax offset
MTAWE	male total average weekly earnings
NTLG	National Tax Liaison Group
OECD	Organisation for Economic Co-operation and Development
PAYG	pay as you go
PBI	public benevolent institution
PRRT	petroleum resource rent tax
PTR	participation tax rate
R&D	research and development
SATO	senior Australians tax offset
SFSS	Student Financial Supplement Scheme
SG	superannuation guarantee
SPPs	specific purpose payments
SRO	State Revenue Office
SSAT	Social Security Appeals Tribunal
VFI	vertical fiscal imbalance