



ABBREVIATIONS

AEOI	Automatic Exchange of Financial Account Information
CRS	Common Reporting Standard
FATCA	Foreign Account Tax Compliance Act
FATF	Financial Action Task Force
IRD	Inland Revenue Department
IRO	Inland Revenue Ordinance (Cap. 112)
NFE	Non-Financial Entity
OECD	Organisation for Economic Co-operation and Development
TIN	Taxpayer Identification Number