



## ABBREVIATIONS

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