Using the *IBFD International Tax Glossary*

**Cross-references**

Cross-references are used in the following ways:

– “See also:” indicates other terms which are related to the term in question (or which superficially appear related but are in fact unrelated);

– “See:” indicates that the term is dealt with under another entry or that it is a synonym for (or at least broadly similar to) another entry; and

– “Compare:” indicates a term which is conceptually the opposite or (more commonly) to be distinguished in some way from the current term.

**Country usage**

In most cases the reference indicates a country or countries in which the term is used. The concept itself will often be found in more countries. As a result, most references are to English-speaking countries. Terms noted as used in the United Kingdom may often also be found in other countries whose legal system is based on English common law. Where a non-English-speaking country is referred to, this generally indicates that the term is used either in its English form or, more commonly, in its direct translation equivalent. The countries mentioned are generally illustrative only. For terms in general use, no countries have been indicated (although it should not be assumed in every case where no country is indicated that the term is in general use).

**Synonyms**

It is common to find that the same concept is defined using different terminology from country to country. In practice, while the underlying concept may be similar, it is rare that it is identical (certainly not when it comes down to detailed rules and their application). For the sake of practicality, however, where terms are sufficiently close this has been indicated by way of a cross-reference as described above as well as, after the “main” entry, placing synonyms in square brackets.

**Appendices**

In addition to the terms included in the main body, the Glossary also contains the following four appendices:

– Appendix I: International organizations, treaties and tax-related bodies;

– Appendix II: Tax courts and their location;

– Appendix III: Business entities; and

– Appendix IV: Multilingual list of tax terms

*International organizations, treaties and tax-related bodies.* A list of international organizations, treaties and similar phenomena that directly or indirectly relate to international taxation is provided in the first appendix. As a result, these terms have been removed from the main section of the Glossary. Therefore, any cross-reference to such a term in the main body can be located in Appendix I.

*Tax courts and their location.* The second appendix lists the various levels and locations of tax courts in 42 countries including the OECD member countries, the EU Member States and the BRICS countries. The court names of all instances are included in their original language and English equivalent. As far as the number of first instance courts permits, also the locations of these courts are included.
Business entities. The third appendix is a separate listing of business forms in some 40 countries, including OECD Member countries. Commonly encountered abbreviations and acronyms for these forms are also provided.

Multilingual list of tax terms. As already indicated, the Glossary primarily makes use of English-language terms. However, the terms themselves often relate to concepts encountered in non-English-speaking countries. To assist the user in identifying an equivalent non-English term, a list of certain key terms is included as a fourth appendix at the end of the Glossary. This covers the following languages: Chinese, Dutch, French, German, Polish, Portuguese, Russian and Spanish, as well as their English counterparts.