

Acronyms and abbreviations

ABARE/ABARES	Australian Bureau of Agricultural and Resource Economics and Sciences (previously the Australian Bureau of Agricultural and Resource Economics)
ABS	Australian Bureau of Statistics
ACCI	Australian Chamber of Commerce and Industry
ACOSS	Australian Council of Social Service
ACTU	Australian Council of Trade Unions
AFTS Review	Australia's Future Tax System Review (commonly known as the Henry Review); a review of Australia's tax and transfer system conducted over 2008 and 2009 chaired by Dr Ken Henry AC
AMEC	Association of Mining and Exploration Companies
APRA	Australian Prudential Regulation Authority
ASFA	Association of Superannuation Funds of Australia
ATO	Australian Taxation Office
BDO	BDO Corporate Tax (WA) Pty Ltd
CFMEU	Construction, Forestry, Mining and Energy Union
CME	Chamber of Minerals and Energy of Western Australia
dmt	dry metric tonne
ETO	entrepreneurs' tax offset; a tax offset equal to 25 per cent of the income tax payable by certain small businesses (those with an aggregated turnover of \$50,000 or less, but phased-out when the annual turnover is greater than \$50,000 but less than \$75,000)
FSC	Financial Services Council
Henry Review	see AFTS Review
IPA	Institute of Public Affairs
ITAA 1997	<i>Income Tax Assessment Act 1997</i>
MagNet	Magnetite Network

MCA	Minerals Council of Australia
MRRT	Minerals Resource Rent Tax
MRRT Bill	Minerals Resource Rent Tax Bill 2011
MRRT Bills	refers to the MRRT Bill and the four other bills introduced with it that will impose or are associated with the MRRT
mmbbl	million barrels
mtpa	million tonnes per annum
NATSEM	National Centre for Social and Economic Modelling
NFF	National Farmers' Federation
OECD Guidelines	the Organisation for Economic Cooperation and Development's publication <i>Transfer pricing guidelines for multinational enterprises and tax administrations</i>
PJ	petajoules
PRRT	Petroleum Resource Rent Tax
PRRT Bill	Petroleum Resource Rent Tax Assessment Amendment Bill 2011
PRRT Bills	refers to the PRRT Bill and the PRRT Imposition Bills
PRRT Imposition Bills	refers collectively to the Petroleum Resource Rent Tax (Imposition—General) Bill 2011; Petroleum Resource Rent Tax (Imposition—Customs) Bill 2011; and Petroleum Resource Rent Tax (Imposition—Excise) Bill 2011
PRRTA Act	<i>Petroleum Resource Rent Tax Assessment Act 1987</i>
PTG	Policy Transition Group
SG	superannuation guarantee
SGAA Bill	Superannuation Guarantee (Administration) Amendment Bill 2011
Stronger, Fairer, Simpler Bill	Tax Laws Amendment (Stronger, Fairer, Simpler and Other Measures) Bill 2011