

GLOSSARY

ATO	Australian Taxation Office
CFC	Controlled foreign company
CGT	Capital gains tax
CSS	Commonwealth Superannuation Scheme
FBT	Fringe benefits tax
FMD	Farm management deposit
FTB	Family Tax Benefit
GDP	Gross domestic product
GST	Goods and services tax
HECS	Higher Education Contribution Scheme
HELP	Higher Education Loans Program
ITAA36	<i>Income Tax Assessment Act 1936</i>
ITAA97	<i>Income Tax Assessment Act 1997</i>
MYEFO	Mid-Year Economic and Fiscal Outlook
OECD	Organisation for Economic Co-operation and Development
PSS	Public sector superannuation
R&D	Research and development
SATO	Senior Australians' Tax Offset
TES	Tax Expenditures Statement
WET	Wine equalisation tax

