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South African Revenue Service

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South African Revenue Service:

Your Guide to the New Income Tax Process South African Revenue Service, 2007 Tax simplification - An African Perspective Edited by Chris Evans, Riël Franzsen, Elizabeth (Lilla) Stack 2019 Edited by Chris Evans, Riël Franzsen, Elizabeth (Lilla) Stack, 2019-01-01 Tax simplification An African Perspective Edited by Chris Evans Riël Franzsen Elizabeth Lilla Stack 2019 ISBN 978 1 920538 96 5 Pages 347 Print version Available Electronic version Free PDF available About the publication Why are tax systems so complex and what are the causes and consequences of such complexity The simplification of tax systems is one of the most important issues faced today in worldwide efforts to modernise and strengthen government finance and revenue raising capacities Nowhere is it more important than throughout the rapidly emerging economies of the dynamic African region This volume brings together contributions in this field from a conference held in South Africa in October 2018 and provides a unique synthesis of knowledge and understanding gained from the specialist expertise and diverse backgrounds brought to the tax simplification debate by those authors Featured topics include Taxpayers rights to simplicity The African experience of tax simplification Simplification trends among small and medium sized entities Pension tax simplification Sources of complexity in value added taxation Simplification of recurrent property taxes Complexity and approaches to international taxation Complexity and taxation of multinational enterprises Lessons from overseas The analysis of these topics includes timely and relevant perspectives from the experience in other jurisdictions including Australia Canada New Zealand the United Kingdom and the United States The volume will be an essential reference for researchers and others interested in the field from academia government legal and accounting practice and public policy organisations in African and other countries worldwide Table of Contents Preface Foreword Tax Simplification in the United Kingdom Some Personal Reflections John Whiting Contributors Introduction Elizabeth Lilla Stack Chris Evans and Riël Franzsen Tax Complexity and Tax Simplification A Critical Review of Concepts and Issues Binh Tran Nam Annet Wanyana Oguttu and Kyle Mandy The Taxpayers Right to Tax Simplicity in South Africa and the United States Carika Fritz and Nina E Olson The Role of the Office of Tax Simplification in the United Kingdom and Lessons for Other Countries Yige Zu and Lynne Oats An Analysis of the Tax Simplification Initiatives for Pension Provision in the United Kingdom and South Africa Bernadene de Clercq Andy Lymer and Chris Axelson Simplification Lessons from New Zealand Adrian Sawyer Marina Bornman and Greg Smith Legal Uncertainty in the South African VAT Marius van Oordt and Richard Krever Simplifying Recurrent Property Taxes in Africa Riël Franzsen Abdallah Ali Nakyea and Adams Tommy Statutory and Effective Complexity for Individual Taxpayers in South Africa Sharon Smulders Karen Stark and Deborah Tickle Small and Micro Businesses Case Studies on the Complexity of Simplified Schemes Heinrich Dixon Judith Freedman and Wollela Abehodie Yesegat Tax Complexity for Multinational Corporations in South Africa Evidence from a Global Survey Thomas Hoppe Reyhaneh Safaei Amanda Singleton and Caren Sureth Sloane International Tax Simplification in South Africa through Managing Substantive

Complexity and Improving Drafting Efficiency Jinyan Li and Teresa Pidduck Bibliography Index South Africa Investment and Business Guide Volume 1 Strategic and Practical Information IBP, Inc, Annual Report ... South African Revenue Service,2003 **Fundamental Accounting** David Flynn,Carolina Koornhof,2005 The book has been specifically designed to include all topics covered in first courses in accounting in higher education In addition it caters for the curriculum of professional bodies which examine students for entry into business and accounting careers Commercial Law Reports 2009 ,2012 Foreign Policy in Post-Apartheid South Africa Adekeye Adebajo,Kudrat Virk,2017-12-18 South Africa is the most industrialized power in Africa It was rated the continent s largest economy in 2016 and is the only African member of the G20 It is also the only strategic partner of the EU in Africa Yet despite being so strategically and economically significant there is little scholarship that focuses on South Africa as a regional hegemon This book provides the first comprehensive assessment of South Africa s post Apartheid foreign policy Over its 23 chapters and with contributions from established Africa Western Asian and American scholars as well as diplomats and analysts the book examines the current pattern of the country s foreign relations in impressive detail The geographic and thematic coverage is extensive including chapters on the domestic imperatives of South Africa s foreign policy peace making defence and security bilateral relations in Southern Central West Eastern and North Africa bilateral relations with the US China Britain France and Japan the country s key external multilateral relations with the UN the BRICS economic grouping the African Caribbean and Pacific Group ACP as well as the EU and the World Trade Organization WTO An essential resource for researchers the book will be relevant to the fields of area studies foreign policy history international relations international law security studies political economy and development studies Comparative Legal Metrics ,2023-08-28 The trend of measuring performances is global and pervasive We all live in quantified societies in which performances in an ever growing array of fields from education to health work to credit justice to consumption are assessed and governed through quantitative techniques While the disruption brought by the quantitative turn has been widely studied by social scientists legal research on the issue is minimal This book aims to fill the gap The essays herein collected explore how performance measurements interact with the law in different regions and sectors which legal effects they produce and for whose benefit Artificial Intelligence and Big Data Frans L. Leeuw,Michael Bamberger,2025-03-12 This timely book explores how Artificial Intelligence AI and Big Data contribute to the evaluation of the rule of law covering legal arrangements empirical legal research law and technology and international law and social and economic development programs in both industrialized and developing countries Issues of ethics and bias in the use of AI are also addressed and indicators of the growth of knowledge in the field are discussed

ECEG2007-Proceedings of the 7th European Conference on e-Government Dan Remenyi, A Global Analysis of Tax Treaty Disputes Eduardo Baistrocchi,2017-08-17 This two volume set offers an in depth analysis of the leading tax treaty disputes in the G20 and beyond within the first century of international tax law Including country by country and thematic

analyses the study is structured around a novel global taxonomy of tax treaty disputes and includes an unprecedented dataset with over 1500 leading tax treaty cases By adopting a contextual approach the local expertise of the contributors allows for a thorough and transparent analysis This set is an important reference tool for anyone implementing or studying international tax regulations and will facilitate the work of courts tax administrations and practitioners around the world It is designed to complement model conventions such as the OECD Model Tax Convention on Income and on Capital Together with Resolving Transfer Pricing Disputes 2012 it is a comprehensive addition to current debate on the international tax law regime

Fees Must Fall Susan Booysen, 2016-10-01 This book explores the student discontent a year after the start of the 2015 South African FeesMustFall revolt FeesMustFall the student revolt that began in October 2015 was an uprising against lack of access to and financial exclusion from higher education in South Africa More broadly it radically questioned the socio political dispensation resulting from the 1994 social pact between big business the ruling elite and the liberation movement The 2015 revolt links to national and international youth struggles of the recent past and is informed by black consciousness politics and social movements of the international left Yet its objectives are more complex than those of earlier struggles The student movement has challenged the hierarchical top down leadership system of university management and its double speak of professing to act in workers and students interests yet entrenching a regressive system for control and governance University managements while on one level amenable to change have also co opted students into their ranks to create co responsibility for the highly bureaucratised university financial aid that stands in the way of their social revolution This book maps the contours of student discontent a year after the start of the FeesMustFall revolt Student voices dissect colonialism improper compromises by the founders of democratic South Africa feminism worker rights and meaningful education In depth assessments by prominent scholars reflect on the complexities of student activism its impact on national and university governance and offer provocative analyses of the power of the revolt

[Pretoria Student Law Review 2020-14-2](#) Simon Motshweni, 2020-01-01 About the publication Honoured to present to you the reader the 2020 edition of the Pretoria Student Law Review PSLR an annual publication which is the pride of the best law faculty in Africa according to the Times Higher Education World University Rankings The University of Pretoria's Law Faculty ranks in the top 100 law faculties in the world a feat unequalled in Africa The PSLR is a student driven law review that creates an interactive forum for students academics and legal professionals to discuss topical legal matters that challenge the status quo At the beginning of this year lay the fantasy of newness presenting an opportunity to do great things But as I reflect on the journey leading to this publication I understand that the 2020 edition of the PSLR had an engine that ran on hope faith dedication perseverance commitment and hard work Our predecessors had a vision to create a boldly outlined legacy for the PSLR they spearheaded the setting up of a system that would last the lifespan of the PSLR Today some 13 years after the first edition of the PSLR South Africa the continent and the world at large are on the cusp of a new era socially economically and politically When my journey as Editor

in Chief commenced I imagined the PSLR as a ship whose captain was myself Customarily it is easy to be a captain of a ship in calm seas but unlike most of my predecessors I have had to be the captain of a ship through the heftiest of storms The world was not truly prepared to face challenges presented by the Covid 19 let alone the PSLR In the wake of the 4IR and this new age of technology sailing this ship to success was still a heavy task to complete It is therefore with great honour to have been able to successfully complete the task for which we the 14th cohort of the Editorial Board were called for We have upheld the esteemed reputations that have been left by our predecessors Fittingly I wish to applaud my team for their inspiring commitment outstanding contribution and service in maintaining the elevated standard of the PSLR For indeed it is a publication par excellence Amidst the storms we have spearheaded the establishment of a free floating PSLR Collection in the OR Tambo Law Library This collection is dedicated to house all published PSLR editions dating since the inception of the PSLR in 2007 We have established and strengthened relations with other Law Faculties in the country and even beyond We published the very first special edition of the PSLR a focused edition that covers a critical issue brought before the South African Law Deans Association the Decolonisation of Legal Education We have established a system by which all authors who publish with us ought to have an ORCID iD We have adopted internal regulations that outline the principles that govern the Editorial Board We have spearheaded the adoption and implementation of a policy that forces us to comply with DHET Standards in order to be a DHET Accredited Journal so as to encourage and foster a student culture of critical research

Jostina Mtshweni Clayton Mtshweni Lucas Berto Mateus Stephine Mashilo and Lerato Mashilo words cannot begin to express my gratitude for all the support you have given me throughout this journey Thank you for keeping me sane through one of the toughest times of my publishing career Thank you for the endless amount of support and the unconditional love you give me always You are the power oil that kept this engine running all by the sufficient grace of God I hereby pass the baton and entrust the next Editor in Chief with the difficult task of running faster and running a better marathon than myself and my predecessors To you future author I implore you to start writing for the water does not flow until the faucet is turned on To you the reader Jurgen Zwecker was right enjoy the read without fear to question what is in front of you for that is the only way we as scholars grow Simon Motshweni Editor in Chief 2020 Table of Contents Editors note by Simon Motshweni Statutory utility rights to realise access to services as a characteristic of adequate housing by Gustav Muller The experiences of women and barriers for career advancement in tertiary institutions in a South African context by Bernardete Mendes I ve changed says South African law Has the judiciary opened up to black women lawyers by Cebolenkosi Makhaye Sexual orientation and gender identities SOGI law and social change by Chanelle van der Linde Game of Thrones The battle of the Mphephus by Gudani Tshikota Critical race theory and feminist legal theory Perspectives on transformation of the judiciary by Hayley C Warring International law rules relating to migration arising from rising sea levels by Keketso G Kgomoosotho The constitutionality of warrantless search and seizure operations by Khalipha Shange The constitutionality of warrantless

search and seizure operations by Lehlohonolo January A comparative analysis of the proposed mandatory nature of employment legislation and its interaction with the choice of law of an international contract by Marcia van der Merwe Property rights and the basic structure of the Constitution The case of the Draft Constitution Eighteenth Amendment Bill by Martin van Staden Speak no law without justice Evaluating the retrospective force of declarations of unconstitutionality with specific reference to Qwelane v SAHRC Others 686 2018 2019 ZASCA 167 194 by MP Fourie Marno Swart A critique of the determination of a composite supply for VAT purposes in South Africa Lessons from selected countries by Mzwandile Ngidi Workers of the world un united A discussion through a gendered lens on why stronger protection of workers in the informal economy will better equip South Africa to cope with labour market changes of the Fourth Industrial Revolution by Shania Maharaj Dismantling the status quo Prohibiting unfair discrimination on the grounds of poverty under capitalism by Sohela Surajpal Neoliberalism and inequality in post apartheid South Africa by Thabiso Mfete When life gives you law make lemonade Exploring the legalised oppression of black women in the United States of America and South Africa and their musical response thereto by Thandeka N Khoza The Fourth Industrial Revolution A case for educational transformation by Thembekile M Mtsweni The Gabriel Fernandez case A comparative analysis of a mandated reporter in light of the Children s Act by Thiavna Subroyen Transformative adjudication and the place of administrative law in South African jurisprudence ABSA Bank Limited v Public Protector by Tshepo Twala Mpho Mogadime The pas de deux between education and recreation Facilitating the realisation of Articles 11 and 12 of the African Charter on the Rights and Welfare of the Child in Schools by Thandeka N Khoza Cebolenkosi Zuma

OECD Economic Surveys: South Africa 2022 OECD,2022-08-25 The COVID 19 crisis has weakened an already fragile economy South Africa s growth underperformed during the past decade GDP per capita was already lower in 2019 than in 2008 Unemployment remains high at around 35% and youth unemployment even exceeds 50% In the meantime spending pressures are mounting to close the financing gap in health infrastructure and higher education

ATAF@15 Richard Parry,Lincoln Marais,2024-12-15 Africa is both the cradle of humanity and demographically the youngest continent Its exciting future rests on the talents and innovation of its youth underpinned by independent institutions like the African Tax Administration Forum and the efficient use of the continent s resources In this book African voices explore ATAF s evolution its impact on effective taxation and its role in the enhancement of the lives of Africa s citizens They describe the ideas that drive ATAF s people in building cooperation and challenging constraints across the continent and fuel ATAF s global role in standard setting in tax This story provides not only hope but a blueprint for a brighter African future both in and beyond taxation ATAF s strength lies like the continent itself in its people This publication tells their stories it is the sound of many African voices Dr Aboubakar Nacanabo Minister of Economy Finance and Foresight Burkino Faso This book pays tribute to and provides insights into the journey of a highly respected brave and proudly African founded organisation ATAF is known and valued for its vision passion determination and integrity Under the inspirational

leadership of Logan Wort ATAF has secured its rightful place at the international tax and policy table no mean feat This book is a labour of love and a really good read Lazelle Terblanche Head of Tax MultiChoice Group and Chairperson Africa Industry Tax Association AITA through this compelling publication Richard Parry and Lincoln Marais have illustrated the transformative impact of ATAF on domestic resource mobilisation Under the visionary guidance of Logan Wort ATAF has contributed to empowering African nations to redefine their roles as architects of their own economic development away from relying solely on external aid Alvin Mosioma Associate Director Economic and Climate Prosperity Open Society Foundations Africa is the continent of stories The stories told here remind us of who we are and give us the power to change the future

Morning in South Africa John Campbell, 2016-05-12 This incisive deeply informed book introduces post apartheid South Africa to an international audience South Africa has a history of racism and white supremacy This crushing historical burden continues to resonate today Under President Jacob Zuma South Africa is treading water Nevertheless despite calls to undermine the 1994 political settlement characterized by human rights guarantees and the rule of law distinguished diplomat John Campbell argues that the country's future is bright and that its democratic institutions will weather its current lackluster governance The book opens with an overview to orient readers to South Africa's historical inheritance A look back at the presidential inaugurations of Nelson Mandela and Jacob Zuma and Mandela's funeral illustrates some of the ways South Africa has indeed changed since 1994 Reviewing current demographic trends Campbell highlights the persistent consequences of apartheid He goes on to consider education health and current political developments including land reform with an eye on how South Africa's democracy is responding to associated thorny challenges The book ends with an assessment of why prospects are currently poor for closer South African ties with the West Campbell concludes though that South Africa's democracy has been surprisingly adaptable and that despite intractable problems the black majority are no longer strangers in their own country

[The Mail & Guardian A-Z of South African Politics](#) Paul Stober, Barbara Ludman, 2004 The A Z of South African Politics 2004 is an essential and entertaining guide for navigating the corridors of power in South Africa today Written by Mail Guardian reporters and other experts associated with the award winning newspaper the book will give readers an under the skin look at the country's political movers and shakers Three previous editions of the A Z of SA Politics have been best sellers The M G decided to compile a fourth edition after continual requests by readers and booksellers for another edition looking at who's in who's out and who's important in South African political life and what it means for the rest of us This lively reference work covers national government judges priests and premiers and those people out of government whom it would be folly to ignore

Environmental Subsidies to Consumers Shigeru Matsumoto, 2015-06-12 A typical consumer underestimates the benefits of future energy savings and underinvests in energy efficiency relative to a description of the socially optimal level of energy efficiency To alleviate this energy efficiency gap problem various programs have been implemented In recent years many governments have started

providing consumers with subsidies on the purchases of eco friendly products such as hybrid cars and energy efficient appliances This book conducts a comprehensive analysis of the environmental subsidy programs conducted in Japan and examines their impacts on consumer product selection consumer product use and environmental outcome The book also proposes recommendations for future environmental and industrial policies The book s empirical findings will be of interest to those who are researching on and policymakers of environmental and industrial policies **Waste to Value Innovations**

Motaung Tshwafo Elias,2025-03-17 This book highlights a need to engage research and innovation for energy production from waste given the challenges of insufficient electricity in most developing countries It also highlights current policies and regulations to fast track development of new technologies for renewable energy in developing countries The chapters are tailored to support academics industries and investors with competent approaches for starting groundbreaking projects Investors will find the book relevant as it gives bearing of the new waste streams and forecast in Africa and the world The knowledge in it gives channels to the world competent practical solutions in renewable energy All the gaps related to waste and energy are well identified in South Africa and other selected counties *Adventures in City Data* Shirely

Robinson,2022-12-31 South Africa is urbanising rapidly and its economic landscape is continuously changing as a consequence In this context city governments and urban scientists have long called for better access to city economic data The National Treasury has reinforced this demand insisting that intra city economic data is critical in order to improve planning performance and investment in South Africa s cities A wealth of data is collected by the South African Revenue Service SARS in the course of its routine operations assessing the tax obligations of companies and individual taxpayers In addition to its bureaucratic purpose this data represents an enormous potential resource for a detailed understanding of the urban economy Until recently this resource has been underutilised because it was not available in an anonymised and geocoded form At a practical level however the significant amount of energy and time required to access clean and align administrative datasets to make them usable is not generally understood This GCRO Occasional Paper presents an ethnographic account of a decade long journey in city economic data collation by the author who as a long term technical advisor to the National Treasury s Government Technical Advisory Centre GTAC led the work on the city economic data programme in support of the first phase of the National Treasury s Cities Support Programme CSP After observing the critical need for anonymised and geocoded economic administrative data in policy formulation and urban research this paper examines the reasons for the limited availability of datasets able to show the location of economic activity and employment at a disaggregated local level The paper details how the National Treasury s collaboration with the World Bank in 2016 to produce the Urbanisation Review of South Africa stimulated and directed the efforts of GTAC and the Economies of Regions Learning Network ERLN to pursue official sources of city level administrative data The paper goes on to recount subsequent National Treasury CSP collaborations with Statistics South Africa SARS and the Unemployment Insurance Fund UIF to

collect and collate anonymised and geocoded city economic data from sources other than national general surveys Despite progress these efforts were ultimately stymied due to practical and governance constraints Nevertheless in a parallel process these collaborations ultimately bore fruit in the establishment of a secure administrative data centre at the National Treasury that stores anonymised data which can then be geocoded using postal codes This secure data centre in turn after the author had left the process ultimately provided a foundation for the milestone publication of the 2021 City Spatial Economic Data Reports The paper concludes by reflecting on the insights from this ethnographic account around possibilities for improving the integrity of the city spatial economic data resource and enhancing its use in credible evidence based urban analysis First these conclusions highlight broader institutional and public management concerns in the current governance environment on which future steps to improve the city spatial economic data will depend Second the paper points out that despite the long journey travelled business classification uncertainty still remains Solving these governance and data puzzles may further enhance the incredible potential that such a rich data resource holds for evidence based policy aimed at creating a more just and equal society in South Africa

South African Revenue Service: Bestsellers in 2023 The year 2023 has witnessed a noteworthy surge in literary brilliance, with numerous engrossing novels captivating the hearts of readers worldwide. Lets delve into the realm of popular books, exploring the engaging narratives that have enthralled audiences this year. The Must-Read : Colleen Hoover "It Ends with Us" This heartfelt tale of love, loss, and resilience has captivated readers with its raw and emotional exploration of domestic abuse. Hoover skillfully weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can prevail. South African Revenue Service : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This spellbinding historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids compelling storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Discover the Magic : Delia Owens "Where the Crawdads Sing" This captivating coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens weaves a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These bestselling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of compelling stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a masterful and suspenseful novel that will keep you guessing until the very end. The novel is a cautionary tale about the dangers of obsession and the power of evil.

http://www.frostbox.com/public/scholarship/fetch.php/Stone_Soup_Dungeon_Crawl_Guide.pdf

Table of Contents South African Revenue Service

1. Understanding the eBook South African Revenue Service
 - The Rise of Digital Reading South African Revenue Service
 - Advantages of eBooks Over Traditional Books
2. Identifying South African Revenue Service
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an South African Revenue Service
 - User-Friendly Interface
4. Exploring eBook Recommendations from South African Revenue Service
 - Personalized Recommendations
 - South African Revenue Service User Reviews and Ratings
 - South African Revenue Service and Bestseller Lists
5. Accessing South African Revenue Service Free and Paid eBooks
 - South African Revenue Service Public Domain eBooks
 - South African Revenue Service eBook Subscription Services
 - South African Revenue Service Budget-Friendly Options
6. Navigating South African Revenue Service eBook Formats
 - ePub, PDF, MOBI, and More
 - South African Revenue Service Compatibility with Devices
 - South African Revenue Service Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of South African Revenue Service
 - Highlighting and Note-Taking South African Revenue Service
 - Interactive Elements South African Revenue Service
8. Staying Engaged with South African Revenue Service

- Joining Online Reading Communities
- Participating in Virtual Book Clubs
- Following Authors and Publishers South African Revenue Service
- 9. Balancing eBooks and Physical Books South African Revenue Service
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection South African Revenue Service
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine South African Revenue Service
 - Setting Reading Goals South African Revenue Service
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of South African Revenue Service
 - Fact-Checking eBook Content of South African Revenue Service
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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