

PUBLIC FINANCE

18.5 Revenue Receipts of the Provincial Governments

(Million rupees)

Items	PUNJAB				
	1999-00	2000-01	2001-02	2002-03	2003-04
Total revenue receipts	101703.0	111910.0	122206.7	131221.6	160415.1
A. Principal heads of revenue	85500.0	96895.4	99549.4	108720.7	123938.6
1. Direct taxes	26054.0	30002.9	33311.2	32412.2	37491.4
a. Corporation tax	---	---	---	---	---
b. Taxes on income other than corporation tax	22392.4	26656.7	30221.8	29314.5	32303.9
c. Land revenue	1910.0	1978.0	2007.3	2005.7	2886.1
d. Other heads	1751.6	1368.2	1082.1	1092.0	2301.4
2. Indirect taxes	59446.0	66892.5	66238.2	76308.5	86447.2
a. Central excise duty	215.4	319.0	9109.1	8946.2	8247.0
b. Sales tax	24743.7	30717.2	33137.8	37374.7	41461.6
c. Provincial excise	400.0	375.2	474.6	557.4	692.3
d. Stamp duties	4300.0	4000.0	3750.0	4050.1	6378.7
e. Customs	13361.6	13320.4	10413.0	14222.4	17696.3
f. Other heads	16425.3	18160.7	5049.5	5761.7	6162.1
g. General sales tax	---	---	4304.2	5396.0	5809.2
B. Other heads of revenue	13073.4	12461.1	12737.0	20616.0	31622.2
1. General revenue receipts	6253.4	7549.7	8456.5	8441.0	12811.3
a. Property & enterprise (Interest & dividends)	602.1	1517.9	1987.5	1841.8	5203.2
b. Civil administration	5651.3	6031.8	6469.0	6599.2	7608.1
i. General administration	231.4	233.6	241.6	172.0	178.0
ii. Law & order	713.1	797.1	894.4	992.2	1112.5
iii. Community services	466.2	410.1	419.0	488.0	720.0
iv. Social services	989.8	1070.8	1284.4	843.4	818.9
v. Economic services	3250.8	3520.2	3629.6	4103.6	4778.7
2. Grants (Fed. Govt.)	5834.4	3906.6	3343.9	11122.0	14241.4
3. Miscellaneous	985.6	1004.8	936.6	1053.0	4569.5
C. Development revenue receipts	3129.6	2553.5	9920.3	1884.9	4854.3
1. Foreign grants	651.0	352.5	246.7	259.7	2069.7
2. Other federal grants	2478.6	2201.0	9673.6	1625.2	2784.6

Items	2004-05	2005-06	2006-07	2007-08 (Revised)	2008-09 (Budgeted)
Total revenue receipts	186461.6	225186.2	276251.7	316522.4	389896.1
A. Principal heads of revenue	143718.8	173336.7	222720.0	251238.2	325367.1
1. Direct taxes	42457.3	53464.8	69826.0	96948.1	129540.6
a. Corporation tax	---	---	0.0	0.0	0.0
b. Taxes on income other than corporation tax	37206.8	48972.8	64289.7	91628.0	123391.0
c. Land revenue	3136.3	3674.6	4110.1	4000.0	4600.0
d. Other heads	2114.2	817.4	1426.2	1320.1	1549.6
2. Indirect taxes	101261.5	119871.9	152894.0	154290.1	195826.5
a. Central excise duty	9681.8	15629.0	20272.5	20224.0	25438.6
b. Sales tax	48991.7	59911.5	77112.5	84358.7	108923.8
c. Provincial excise	790.9	888.7	1030.5	1214.2	1318.5
d. Stamp duties	6728.4	7762.5	8503.0	6700.0	10000.0
e. Customs	21824.0	27790.9	36670.6	33631.6	39753.6
f. Other heads	6781.0	7889.3	9304.9	8161.6	10392.0
g. General sales tax	6463.7	..	0.0	0.0	0.0
B. Other heads of revenue	37585.6	51804.5	53531.8	59229.0	59957.3
1. General revenue receipts	12249.8	9821.0	17500.4	23000.9	17754.7
a. Property & enterprise (Interest & dividends)	3282.6	327.3	4761.6	12932.0	6234.9
b. Civil administration	8967.2	9493.7	12738.9	10068.9	11519.8
i. General administration	183.8	165.3	194.0	237.5	253.5
ii. Law & order	1282.6	1438.9	1674.4	1874.2	2344.2
iii. Community services	950.0	1120.0	1161.5	1321.3	1546.5
iv. Social services	846.0	946.7	1068.8	1520.0	1647.8
v. Economic services	5704.8	5822.8	8640.1	5115.9	5727.8
2. Grants (Fed. Govt.)	22282.2	34513.0	18347.9	17067.5	23343.5
3. Miscellaneous	3083.6	7470.8	17683.4	19160.6	18859.1
C. Development revenue receipts	5157.2	45.0	0.0	6055.2	4571.7
1. Foreign grants	5157.2	45.0	0.0	0.0	0.0
2. Other federal grants	0.0	0.0	0.0	6055.2	4571.7

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18.5 Revenue Receipts of the Provincial Governments

(Million rupees)

Items	SINDH				
	1999-00	2000-01	2001-02	2002-03	2003-04
Total revenue receipts	57094.2	64803.7	83101.2	95475.2	90694.2
A. Principal heads of revenue	44457.9	54967.4	59963.3	65450.2	73942.2
1. Direct taxes	10039.1	11950.5	13034.2	13087.0	13890.0
a. Corporation tax	---	---	---	---	---
b. Taxes on income other than corporation tax	8801.1	10534.0	11744.0	11651.2	12975.0
c. Land revenue	130.0	144.2	76.5	67.4	---
d. Other heads	1108.0	1272.3	1213.7	1368.4	915.0
2. Indirect taxes	34418.8	43016.9	46929.1	52363.2	60052.2
a. Central excise duty	9508.1	11874.2	12262.0	14114.0	16279.1
b. Sales tax	9952.2	13181.2	14518.3	17106.7	18817.3
c. Provincial excise	650.0	900.0	610.0	700.0	700.0
d. Stamp duties	1600.0	2008.7	1900.0	2300.0	3400.0
e. Customs	5374.2	5357.6	4188.2	5878.9	7314.8
f. Other Heads	7334.3	9695.2	13450.6	12263.6	13541.0
g. General sales tax	--	--	--	--	--
B. Other heads of revenue	11414.5	9813.8	19956.9	27977.1	11640.7
1. General revenue receipts	2429.1	2219.3	1874.3	1955.1	1424.9
a. Property & enterprise (Interest & dividends)	504.2	74.8	136.2	60.0	12.8
b. Civil administration	1924.9	2144.5	1738.1	1895.1	1412.1
i. General administration	75.4	86.0	55.5	59.8	96.0
ii. Law & order	453.2	516.7	537.2	662.3	450.6
iii. Community services	66.7	76.0	106.1	114.0	92.6
iv. Social services	379.7	432.9	352.7	296.0	264.8
v. Economic services	949.9	1032.9	686.6	763.0	508.1
2. Grants (Fed. Govt.)	7213.9	5711.0	7798.9	8880.9	8182.8
3. Miscellaneous	1771.5	1883.5	10283.7	17141.1	2033.0
C. Development revenue receipts	1221.8	22.5	3181.0	2047.9	5111.3
1. Foreign grants	18.6	22.5	22.5	22.5	22.5
2. Other federal grants	1203.2	--	3158.5	2025.4	5088.8

Items	2004-05	2005-06	2006-07	2007-08 (Revised)	2008-09 (Budgeted)
Total revenue receipts	111541.1	137868.1	125989.2	154246.9	186251.5
A. Principal heads of revenue	86416.4	108796.1	85001.3	101193.1	128140.1
1. Direct taxes	15899.4	19638.0	30047.7	36636.9	48856.5
a. Corporation tax	---	---	0.0	0.0	0.0
b. Taxes on income other than corporation tax	14813.2	18311.0	28560.3	34991.2	46861.0
c. Land revenue	110.0	110.0	110.0	230.0	250.0
d. Other heads	976.2	1217.0	1377.4	1415.7	1745.5
2. Indirect taxes	70517.0	89158.1	54953.6	64556.2	79283.6
a. Central excise duty	20023.4	25397.5	10370.7	12795.9	15020.6
b. Sales tax	21469.8	24764.7	18219.1	22778.5	29763.7
c. Provincial excise	1100.0	1300.0	1300.0	1650.0	1700.0
d. Stamp duties	4000.0	4308.0	4800.0	4500.0	6000.0
e. Customs	8641.0	11487.5	12525.8	13901.8	16432.3
f. Other heads	15282.8	21900.4	7738.0	8930.0	10367.0
g. General sales tax	--	--	0.0	0.0	0.0
B. Other heads of revenue	16160.4	18164.9	29667.3	39275.2	44871.2
1. General revenue receipts	1853.2	2151.1	3566.5	4033.3	4230.5
a. Property & enterprise (Interest & dividends)	18.3	16.6	1244.3	1299.4	1276.0
b. Civil administration	1834.9	2134.5	2322.2	2733.9	2954.5
i. General administration	62.5	90.0	112.0	140.5	152.5
ii. Law & order	737.0	842.5	910.0	956.4	1008.5
iii. Community services	165.0	166.0	142.0	190.0	222.0
iv. Social services	298.0	304.0	404.5	579.0	637.0
v. Economic services	572.4	732.0	753.7	868.0	934.5
2. Grants (Fed. Govt.)	11207.2	13437.8	22730.8	27198.2	34391.0
3. Miscellaneous	3100.0	2576.0	3370.0	8043.7	6249.1
C. Development revenue receipts	8964.3	10907.1	11320.6	13778.6	13240.2
1. Foreign grants	22.5	22.5	22.5	22.5	22.5
2. Other federal grants	8941.8	10884.6	11298.1	13756.1	13217.7

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18.5 Revenue Receipts of the Provincial Governments

(Million rupees)

Items	N.W.F.P.				
	1999-00	2000-01	2001-02	2002-03	2003-04
Total revenue receipts	32472.4	33643.29	37639.1	48137.2	41083.5
A. Principal heads of revenue	18206.1	20599.61	21407.3	34912.3	27679.2
1. Direct taxes	5530.0	6436.74	7180.5	7237.3	8032.8
a. Corporation tax	---	---	---	---	---
b. Taxes on income other than corporation tax	5054.4	6001.91	6777.4	6761.5	7533.3
c. Land revenue	180.0	200.00	200.0	220.0	250.0
d. Other heads	295.6	234.83	203.1	255.8	249.5
2. Indirect taxes	12676.1	14162.87	14226.8	27675.0	19646.4
a. Central excise duty	2580.6	2308.59	2052.3	2077.7	1934.4
b. Sales tax	5788.0	7666.38	--	--	0.0
c. Provincial excise	18.0	20.00	22.0	25.0	20.4
d. Stamp duties	200.0	200.00	200.0	210.0	220.0
e. Customs	3126.0	3116.06	2435.9	3426.7	4263.6
f. Other heads	963.5	851.84	662.5	10993.5	895.2
g. General sales tax	--	--	8854.1	10942.1	12312.8
B. Other heads of revenue	12395.3	12035.87	11862.2	12026.7	11897.6
1. General revenue receipts	7909.0	7767.41	7686.0	7596.7	7654.5
a. Property & enterprise (Interest & dividends)	6102.0	6110.06	6113.5	6125.0	6114.0
b. Civil administration	1807.0	1657.35	1572.5	1471.7	1540.5
i. General administration	95.0	95.50	109.0	35.3	37.6
ii. Law & order	185.0	195.75	175.0	195.7	207.8
iii. Community services	235.0	210.70	175.0	160.0	193.4
iv. Social services	528.0	519.26	369.3	242.2	226.1
v. Economic services	764.0	636.14	744.2	838.5	875.6
2. Grants (Fed. Govt.)	4057.3	3827.60	3915.4	4119.3	3898.0
3. Miscellaneous	429.0	440.86	260.8	310.7	345.1
C. Development revenue receipts	1871.0	1007.81	4369.6	1198.2	1506.7
1. Foreign grants	902.0	312.81	398.5	415.2	659.9
2. Other federal grants	969.0	695.00	3971.1	783.0	846.8

Items	2004-05	2005-06	2006-07	2007-08 (Revised)	2008-09 (Budgeted)
Total revenue receipts	54711.1	69872.3	72337.6	83189.9	104833.5
A. Principal heads of revenue	32554.7	38149.0	45598.0	55884.5	71902.3
1. Direct taxes	9196.9	11257.6	17409.7	21594.2	28771.5
a. Corporation tax	---	---	0.0	0.0	0.0
b. Taxes on income other than corporation tax	8544.7	10548.2	16513.1	20365.7	27200.2
c. Land revenue	300.0	330.0	420.9	650.2	758.2
d. Other heads	352.2	379.4	475.7	578.3	813.1
2. Indirect taxes	23357.8	26891.4	28188.3	34290.3	43130.8
a. Central excise duty	2914.1	2517.1	3727.9	4938.4	6219.7
b. Sales tax	12016.8	16124.4	15435.8	19086.5	24680.6
c. Provincial excise	25.0	30.0	40.0	45.8	55.0
d. Stamp duties	280.0	300.0	350.0	530.0	701.8
e. Customs	5607.7	6695.8	7301.0	8103.0	9578.0
f. Other heads	1103.0	1224.1	1333.5	1556.6	1895.7
g. General sales tax	1411.2				
B. Other heads of revenue	12710.7	27314.0	18434.5	20904.7	23935.8
1. General revenue receipts	6793.2	6049.6	8132.2	8490.7	8798.3
a. Property & enterprise (Interest & dividends)	6084.0	6092.0	6100.0	6127.7	6140.0
b. Civil administration	709.2	757.6	2032.2	2363.0	2658.3
i. General administration	45.0	49.0	53.5	74.0	102.5
ii. Law & order	231.0	248.7	288.0	438.5	501.5
iii. Community services	184.7	185.6	235.0	250.0	292.0
iv. Social services	244.0	259.3	278.6	333.2	348.1
v. Economic services	4.5	15.0	1177.1	1267.3	1414.2
2. Grants (Fed. Govt.)	4500.0	17473.2	9765.3	11799.2	14432.2
3. Miscellaneous	1417.5	2991.2	537.0	614.8	705.3
C. Development revenue receipts	9445.7	4409.3	8305.1	6400.7	8995.4
1. Foreign grants	7128.1	879.1	885.6	645.5	780.4
2. Other federal grants	2317.6	3530.2	7419.5	5755.2	8214.9

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18.5 Revenue Receipts of the Provincial Governments

(Million rupees)

Items	BALOCHISTAN				
	1999-00	2000-01	2001-02	2002-03	2003-04
Total revenue receipts	20721.5	24251.7	26071.0	25369.9	25642.3
A. Principal heads of revenue	13992.9	17651.2	17188.3	17694.6	16952.7
1. Direct taxes	2066.7	2550.7	2847.4	2620.9	2934.8
a. Corporation tax	---	---	---	---	---
b. Taxes on income other than corporation tax	1913.1	2349.3	2652.9	2500.0	2785.5
c. Land revenue	26.7	30.4	32.8	43.9	89.6
d. Other heads	126.9	171.0	161.7	77.0	59.7
2. Indirect taxes	11926.2	15100.5	14340.9	15073.7	14017.9
a. Central excise duty	2843.7	3022.9	4253.1	4266.3	3724.6
b. Sales tax	2265.7	2812.7	3034.4	3329.6	3693.7
c. Provincial excise	63.0	110.2	145.0	165.4	215.9
d. Stamp duties	51.8	59.6	62.2	70.6	100.9
e. Customs	1223.6	1219.7	953.5	1267.0	1576.5
f. Other Heads	5478.4	7875.4	5741.4	5617.5	4344.5
g. General sales tax	--	--	151.3	357.3	361.8
B. Other heads of revenue	5742.1	5781.5	5913.5	6591.1	6740.4
1. General revenue receipts	360.7	459.7	371.5	342.9	404.7
a. Property & enterprise (Interest & dividends)	9.4	10.8	10.4	11.1	3.5
b. Civil administration	351.3	448.9	361.1	331.8	401.2
i. General administration	2.9	21.4	23.1	25.3	4.9
ii. Law & order	51.6	59.9	32.0	35.1	61.7
iii. Community services	28.7	44.0	25.2	30.5	75.0
iv. Social services	33.6	38.4	42.8	48.5	33.7
v. Economic services	234.5	285.2	238.0	192.4	225.9
2. Grants(Fed. Grants)	5241.7	5061.8	5261.2	5859.2	6001.3
3. Miscellaneous	139.7	260.0	280.8	389.0	334.4
C. Development revenue receipts	986.5	819.0	2969.2	1084.2	1949.2
1. Foreign grants	494.3	241.0	127.3	176.5	114.8
2. Other federal grants	492.2	578.0	2841.9	907.7	1834.4

Items	2004-05	2005-06	2006-07	2007-08 (Revised)	2008-09 (Budgeted)
Total revenue receipts	30549.2	36872.1	51433.5	55252.6	51816.6
A. Principal heads of revenue	20211.8	22716.2	28222.8	31821.3	35414.5
1. Direct taxes	3306.5	4282.3	6313.5	7759.8	10322.7
a. Corporation tax	---	---	0.0	0.0	0.0
b. Taxes on income other than corporation tax	3159.4	3881.7	6079.9	7498.2	10024.1
c. Land revenue	45.5	268.0	74.8	83.7	98.4
d. Other heads	101.6	132.6	158.8	177.9	200.2
2. Indirect taxes	16905.3	18433.9	21909.3	24061.5	25091.8
a. Central excise duty	5115.9	5078.3	6014.7	5212.4	4810.0
b. Sales tax	4298.0	4665.2	3191.7	6728.3	8902.9
c. Provincial excise	225.0	224.6	216.9	224.9	216.3
d. Stamp duties	141.4	162.1	176.0	207.5	216.2
e. Customs	2073.5	2475.8	2699.6	2996.1	3541.5
f. Other heads	4906.3	5636.6	7507.7	7945.7	7121.5
g. General sales tax	145.2	191.3	2102.6	746.6	283.4
B. Other heads of revenue	7692.9	9491.6	14185.1	14559.8	16111.9
1. General revenue receipts	559.0	748.2	1955.3	2104.7	2490.2
a. Property & enterprise (Interest & dividends)	23.3	20.6	159.4	43.5	73.0
b. Civil administration	535.7	727.6	1795.9	2061.2	2417.2
i. General administration	3.0	5.0	7.3	8.2	6.8
ii. Law & order	63.7	58.5	135.9	183.3	162.6
iii. Community services	58.0	53.3	66.1	62.0	72.0
iv. Social services	47.0	77.1	79.9	74.1	93.2
v. Economic services	364.0	533.7	1506.7	1733.6	2082.6
2. Grants (Fed. Govt.)	6915.3	8095.1	12207.2	12276.5	13607.5
3. Miscellaneous	218.6	648.3	22.6	178.6	14.2
C. Development revenue receipt	2644.5	4664.3	9025.6	8871.5	290.2
1. Foreign grants	239.6	4664.3	535.5	417.2	290.2
2. Other federal grants	2404.9	---	8490.1	8454.3	0.0

Source: Annual Budget Statements, Finance Division, Government of Pakistan.

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18.5 Revenue Receipts of the Provincial Governments

(Million rupees)

Items	All Province				
	1999-00	2000-01	2001-02	2002-03	2003-04
Total revenue receipts	211991.1	234608.7	269018.0	300203.9	317835.1
A. Principal heads of revenue	162156.9	190113.6	198108.3	226777.8	242512.7
1. Direct taxes	43689.8	50940.8	56373.3	55357.4	62349.0
a. Corporation tax	0.0	0.0	0.0	0.0	0.0
b. Taxes on income other than corporation tax	0.0	0.0	0.0	0.0	0.0
c. Land revenue	38161.0	45541.9	51396.1	50227.2	55597.7
d. Other heads	2246.7	2352.6	2316.6	2337.0	3225.7
2. Indirect taxes	3282.1	3046.3	2660.6	2793.2	3525.6
a. Central excise duty	118467.1	139172.8	141735.0	171420.4	180163.7
b. Sales tax	15147.8	17524.7	27676.5	29404.2	30185.1
c. Provincial excise	42749.6	54377.5	50690.5	57811.0	63972.6
d. Stamp duties	1131.0	1405.4	1251.6	1447.8	1628.6
e. Customs	6151.8	6268.3	5912.2	6630.7	10099.6
f. Other Heads	23085.4	23013.8	17990.6	24795.0	30851.2
g. General sales tax	30201.5	36583.1	24904.0	34636.3	24942.8
B. Other heads of revenue	42625.3	40092.3	50469.6	67210.9	61900.9
1. General revenue receipts	16952.2	17996.1	18388.3	18335.7	22295.4
a. Property & enterprise (Interest & dividends)	0.0	0.0	0.0	0.0	0.0
b. Civil administration	7217.7	7713.6	8247.6	8037.9	11333.5
i. General administration	9734.5	10282.6	10140.7	10297.8	10961.9
ii. Law & order	404.7	436.5	429.2	292.4	316.5
iii. Community services	1402.9	1569.5	1638.6	1885.3	1832.6
iv. Social services	796.6	740.8	725.3	792.5	1081.0
v. Economic services	1931.1	2061.4	2049.2	1430.1	1343.5
2. Grants(Fed. Grants)	5199.2	5474.4	5298.4	5897.5	6388.3
3. Miscellaneous	22347.3	18507.0	20319.4	29981.4	32323.5
C. Development revenue receipts	3325.8	3589.2	11761.9	18893.8	7282.0
1. Foreign grants	7208.9	4402.8	20440.1	6215.2	13421.5
2. Other federal grants	2065.9	928.8	795.0	873.9	2866.9
3. Other federal grants	5143.0	3474.0	19645.1	5341.3	10554.6

Items	2004-05	2005-06	2006-07	2007-08 (Revised)	2008-09 (Budgeted)
Total revenue receipts	383263.0	469798.7	526012.0	609211.8	732797.7
A. Principal heads of revenue	282901.7	342998.0	381488.6	440137.1	560824.0
1. Direct taxes	70860.1	88643.5	123543.6	162939.0	217491.3
a. Corporation tax	0.0	0.0	0.0	0.0	0.0
b. Taxes on income other than corporation tax	0.0	0.0	0.0	0.0	0.0
c. Land revenue	63724.1	81713.7	115443.0	154483.1	207476.3
d. Other heads	3591.8	4382.6	4715.8	4963.9	5706.6
2. Indirect taxes	3544.2	2547.2	3384.8	3492.0	4308.4
a. Central excise duty	212041.6	254355.3	257945.2	277198.1	343332.7
b. Sales tax	37735.2	48621.9	40385.8	43200.7	51488.9
c. Provincial excise	86776.3	105465.8	113959.1	132952.0	172270.9
d. Stamp duties	2140.9	2443.3	2587.4	3134.9	3289.8
e. Customs	11149.8	12532.6	13829.0	11937.5	16918.0
f. Other heads	38146.2	48450.0	59197.0	58632.5	69305.4
g. General sales tax	28073.1	36650.4	25884.1	26593.9	29776.2
B. Other heads of revenue	8020.1	191.3	2102.6	746.6	283.4
1. General revenue receipts	74149.6	106775.0	116368.7	133968.7	144876.2
a. Property & enterprise (Interest & dividends)	21455.2	18769.9	29990.3	37629.6	33273.7
b. Civil administration	0.0	0.0	0.0	0.0	0.0
i. General administration	9408.2	6456.5	12265.3	20402.6	13723.9
ii. Law & order	12047.0	13113.4	177251.0	17227.0	19549.8
iii. Community services	294.3	309.3	366.8	460.2	515.3
iv. Social services	2314.3	2588.6	3008.3	3452.4	4016.8
v. Economic services	1357.7	1524.9	1604.6	1823.3	2132.5
2. Grants (Fed. Govt.)	1435.0	1587.1	1831.8	2506.3	2726.1
3. Miscellaneous	6645.7	7103.5	10913.5	8984.8	10159.1
C. Development revenue receipts	44904.7	73519.1	63051.2	68341.4	85774.8
1. Foreign grants	7819.7	13686.3	23327.2	27997.7	25827.7
2. Other federal grants	26211.7	20025.7	28651.3	35106.0	27097.5
3. Other federal grants	12547.4	5610.9	1443.6	1085.2	1093.1
4. Other federal grants	13664.3	14414.8	27207.7	34020.8	26004.3

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