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GOVERNMENT NOTICES

GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICES SUID-AFRIKAANSE INKOMSTEDIENS

No. R. 1459

22 November 2002

CUSTOMS AND EXCISE ACT, 1964.- AMENDMENT OF SCHEDULE NO. 3 (NO. 3/531)

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 3 to the said Act is hereby amended, with retrospective effect to 1 January 2002, to the extent set out in the Schedule hereto.

M MPAHLWA
DEPUTY MINISTER OF FINANCE

SCHEDULE

I	II				III	
Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	Annotations
312.01	"4107.1	01.05	55	By the insertion after tariff heading 4101.4 of the following: Leather prepared after tanning or crusting, including parchment dressed leather, of bovine (including buffalo) animals, without hair on, whether or not split (excluding leather of heading 41.14) of a unit surface area not exceeding 2,22 m ² per whole hide or 1,11 m ² per half hide, for use as linings	Full duty	
		02.05	56	Leather prepared after tanning or crusting, including parchment dressed leather, of bovine (including buffalo) animals, without hair on, whether or not split (excluding leather of heading 41.14) of a unit surface area not exceeding 1,075 m ² per half hide and of a value for duty purposes exceeding 10 000 c/m ² , for use as upper material or for the covering of heels	Full duty"	

No. R. 1459

22 November 2002

**DOEANE- EN AKSYNSWET, 1964.-
WYSIGING VAN BYLAE NO. 3 (No. 3/531)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 3 by genoemde Wet hiermee gewysig, met terugwerkende krag tot 1 Januarie 2002, in die mate in die Bylae hierby aangetoon.

**M MPAHLWA
ADJUNKMINISTER VAN FINANSIES**

BYLAE

I	II				III	
Korting= item	Tarief= pos	Korting= kode	C D	Beskrywing	Mate van Korting	Annota= sies
312.01	4107.1	01.05	55	Deur na tariefpos 4104.4 die volgende in te voeg: Leer verder voorberei nadat dit gelooi of gekorst is, met inbegrip van perkamentbe= handelde leer, van beesrasdiere (met inbegrip van buffels), sonder hare, hetsy gesplits al dan nie (uitgesonderd leer van pos 41.14) met 'n eenheidsoppervlakte van hoogstens 2,22 m ² per heel huid of 1,11 m ² per halwe huid, vir gebruik as voerings	Volle reg	
		02.05	56	Leer verder voorberei nadat dit gelooi of gekorst is, met inbegrip van perkamentbe= handelde leer, van beesrasdiere (met inbegrip van buffels), sonder hare, hetsy gesplits al dan nie (uitgesonderd leer van pos 41.14) met 'n eenheidsoppervlakte van hoogstens 1,075 m ² per halwe huid en met 'n waarde vir belastingdoeleindes van meer as 10 000 c/m ² , vir gebruik as bodeelmateriaal of vir die oortrek van hakke	Volle reg"	

No. R. 1460

22 November 2002

**CUSTOMS AND EXCISE ACT, 1964.-
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1164)**

Under section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No.1 to the said Act is hereby amended, with retrospective effect to 1 January 2000, to the extent set out in the Schedule hereto.

**M MPAHLWA
DEPUTY MINISTER OF FINANCE**

SCHEDULE

Head= ing	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
33.07	"3307.41	0	By the substitution for subheading 3307.41 of the following: -- "Agarbatti" and other odoriferous preparations which operate by burning	kg	free	free	free"

No. R. 1460

22 November 2002

**DOEANE EN AKSYNSWET, 1964.-
WYSIGING VAN BYLAE NO. 1 (NO. 1/1/1164)**

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No.1 by genoemde Wet hiermee gewysig, met terugwerkende krag tot 1 Januarie 2000, in die mate in die Bylae hierby aangetoon.

**M MPAHLWA
ADJUNKMINISTER VAN FINANSIES**

BYLAE

Pos	Subpos	T S	Artikel Beskrywing	Statis= tiese Eenheid	Skaal van Reg		
					Algemeen	EU	SAOG
33.07	"3307.41	0	Deur subpos 3307.41 deur die volgende te vervang: -- "Agarbatti" en ander welriekende stowwe wat deur verbranding werk	kg	vry	vry	vry"

No. R. 1461

22 November 2002

**CUSTOMS AND EXCISE ACT, 1964.-
AMENDMENT OF SCHEDULE NO. 2 (NO. 2/121)**

Under section 56 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 2 to the said Act is hereby amended to the extent set out in the Schedule hereto.

M MPAHLWA
DEPUTY MINISTER OF FINANCE

SCHEDULE

I Item	II				III Rebate Items	IV Imported from or originating in	V Rate of anti- dumping duty	Anno= tations
	Tariff Heading	Code	C D	Description				
213.03				By the deletion of code 01.06 to tariff heading 7005.29.				

No. R. 1461

22 November 2002

**DOEANE- EN AKSYNSWET 1964.-
WYSIGING VAN BYLAE NO. 2 (NO. 2/121)**

Kragtens artikel 56 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 2 by genoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.

M MPAHLWA
ADJUNKMINISTER VAN FINANSIES

BYLAE

I Item	II				III Kort= ing= items	IV Ingevoer vanaf of afkomstig van	V Skaal van anti- dumping reg	Anno= tasies
	Tarief= pos	Kode	T S	Beskrywing				
213.03				Deur kode 01.06 by tariefpos 7005.29 te skrap.				

No. R. 1462

22 November 2002

**CUSTOMS AND EXCISE ACT, 1964.-
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1165)**

Under section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act is hereby amended, with retrospective effect to 1 January 2002, to the extent set out in the Schedule hereto.

M MPAHLWA
DEPUTY MINISTER OF FINANCE

SCHEDULE

Head- ing	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
64.01, 64.02, 64.03, 64.04, 64.05 and 64.06			By the substitution for headings 64.01, 64.02, 64.03, 64.04, 64.05 and 64.06 of the following:				
"64.01			Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes:				
	6401.10	5	- Footwear incorporating a protective metal toe-cap	2u	30%	28%	18%
	6401.9		- Other footwear:				
	6401.91	8	-- Covering the knee	2u	30%	28%	18%
	6401.92	4	-- Covering the ankle but not covering the knee	2u	30%	28%	18%
	6401.99	9	-- Other	2u	30%	28%	18%
64.02			Other footwear with outer soles and uppers of rubber or plastics:				
	6402.1		- Sports footwear:				
	6402.12	1	-- Ski-boots, cross-country ski footwear and snowboard boots	2u	30%	28%	18%
	6402.19	6	-- Other	2u	30% or 500c/2u	28%	18%
	6402.20	3	- Footwear with upper straps or thongs assembled to the sole by means of plugs	2u	30% or 500c/2u	28%	18%

Head=ing	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
64.03	6402.30	8	- Other footwear, incorporating a protective metal toe-cap	2u	30% or 500c/2u	28%	18%
	6402.9		- Other footwear:				
	6402.91	1	-- Covering the ankle	2u	30% or 500c/2u	28%	18%
	6402.99	2	-- Other	2u	30% or 500c/2u	28%	18%
			Footwear, with outer soles of rubber, plastics, leather or composition leather and uppers of leather:				
	6403.1		- Sports footwear:				
	6403.12	5	-- Ski-boots, cross-country ski footwear and snowboard boots	2u	30%	28%	18%
	6403.19	9	-- Other	2u	30%	28%	18%
	6403.20	7	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	2u	30%	28%	18%
	6403.30	1	- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	2u	30%	28%	18%
	6403.40	6	- Other footwear, incorporating a protective metal toe-cap	2u	30%	28%	18%
	6403.5		- Other footwear with outer soles of leather:				
	6403.51	7	-- Covering the ankle	2u	30%	28%	18%
	6403.59	8	-- Other	2u	30%	28%	18%
	6403.9		- Other footwear:				
	6403.91	5	-- Covering the ankle	2u	30%	28%	18%
	6403.99	6	-- Other	2u	30%	28%	18%

Head- ing	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
64.04			Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials:				
	6404.1		- Footwear with outer soles of rubber or plastics:				
	6404.11		-- Sports footwear, tennis shoes, basketball shoes, gym shoes, training shoes and the like:				
	.05	3	--- Ski boots and cross-country ski footwear	2u	30%	28%	18%
	.10	1	--- Spiked athletic shoes	2u	15%	15%	free
	.90	8	--- Other	2u	30% or 500c/2u	28%	18%
	6404.19		-- Other:				
	.10	0	--- Bedroom slippers	2u	30%	28%	18%
	.12	7	--- Ballet shoes, with blocked toes	2u	free	free	free
	.15	1	--- Other ballet shoes	2u	30%	28%	18%
	.90	9	--- Other	2u	30% or 500c/2u	28%	18%
	6404.20		- Footwear with outer soles of leather or composition leather:				
	.10	8	-- Bedroom slippers	2u	30%	28%	18%
	.20	5	-- Ballet shoes, with blocked toes	2u	free	free	free
	.30	2	-- Other ballet shoes	2u	30%	28%	18%
	.90	6	-- Other	2u	30% or 500c/2u	28%	18%
64.05			Other footwear:				
	6405.10		- With uppers of leather or composition leather:				
	.35	2	--- Ballet shoes, with blocked toes	2u	free	free	free
	.90	5	-- Other	2u	30%	28%	18%

Head= ing	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
64.06	6405.20		- With uppers of textile materials:				
	.10	1	-- Bedroom slippers	2u	30%	28%	18%
	.15	2	-- Ballet shoes, with blocked toes	2u	free	free	free
	.17	9	-- Other ballet shoes	2u	30%	28%	18%
	.90	8	-- Other	2u	30% or 500c/2u	28%	18%
	6405.90		- Other:				
	.10	3	-- Bedroom slippers	2u	30%	28%	18%
	.15	4	-- Ballet shoes, with blocked toes	2u	free	free	free
	.17	0	-- Other ballet shoes	2u	30%	28%	18%
	.90	1	-- Other	2u	30% or 500c/2u	28%	18%
			Parts of footwear (including uppers whether or not attached to soles (excluding outer soles)); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof:				
	6406.10		- Uppers and parts thereof (excluding stiffeners):				
	.10	0	-- Half-pairs, mounted on dummy lasts of wood or unmounted, suitable for use as manufacturing models	kg	free	free	free
	.15	1	-- Protective metal toe-caps	kg	free	free	free
	.25	9	-- Other parts, of iron or steel	kg	20%	18%	free
	.35	6	-- Other, of textile materials, rubber or plastics	kg	30%	18%	15%
	.90	9	-- Other	kg	20%	18%	10%
	6406.20	8	- Outer soles and heels, of rubber or plastic	kg	20%	18%	free

Head- ing	Subheading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
	6406.9		- Other:				
	6406.91		-- Of wood:				
	.05	7	--- Soles, heel and sole units, tips, heels stiffeners, arch supports and heel socks	kg	free	free	free
	.40	5	--- Removable fittings	kg	20%	20%	free
	.90	1	--- Other	kg	20%	20%	free
	6406.99		-- Of other materials:				
	.10	4	--- Gaiters, leggings and similar articles, and parts thereof, wholly or principally of leather or composition leather	kg	20%	20%	free
	.15	5	--- Gaiters, leggings and similar articles, and parts thereof (excluding those wholly or principally of leather or composition leather)	kg	20%	20%	free
	.25	2	--- Clog soles, heel and sole units, tips and heels, of cork	kg	free	free	free
	.40	6	--- Parts of iron, steel, copper or aluminium, for footwear	kg	20%	20%	free
	.50	3	--- Other stiffeners, arch supports and heel socks, for footwear	kg	free	free	free
	.60	0	--- Other removable fittings, for footwear	kg	20%	20%	free
	.90	2	--- Other	kg	20%	20%	free"

No. R. 1462

22 November 2002

**DOEANE- EN AKSYNSWET, 1964.-
WYSIGING VAN BYLAE NO. 1 (NO. 1/1/1165)**

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 1 by genoemde Wet hiermee gewysig, met terugwerkende krag tot 1 Januarie 2002, in die mate in die Bylae hierby aangetoon.

**M MPAHLWA
ADJUNKMINISTER VAN FINANSIES**

BYLAE

Pos	Subpos	T S	Artikel Beskrywing	Statis- tiese Eenheid	Skaal van Reg		
					Algemeen	EU	SAOG
64.01, 64.02, 64.03, 64.05 en 64.06 "64.01			Deur poste 64.01, 64.02, 64.03, 64.04, 64.05 en 64.06 deur die volgende te vervang: Waterdigte skoeisel met buitesole en bodele van rubber of van plastieke, waarvan die bodele nie aan die sool vasgeheg of deur naaiwerk, klinknaelwerk, vasspyker, vasskroef, inprop of dergelike prosesse aanmekaar geheg is nie:				
	6401.10	5	- Skoeisel wat 'n beskermende metaalneus inkorporeer:	2e	30%	28%	18%
	6401.9		- Ander skoeisel:				
	6401.91	8	-- Wat die knie bedek	2e	30%	28%	18%
	6401.92	4	-- Wat die enkel maar nie die knie bedek nie	2e	30%	28%	18%
	6401.99	9	-- Ander	2e	30%	28%	18%
64.02			Ander skoeisel met buitesole en bodele van rubber of plastieke:				
	6402.1		- Sportskoeisel:				
	6402.12	1	-- Skistewels, veldloopskiskoeisel en sneebordstewels	2e	30%	28%	18%
	6402.19	6	-- Ander	2e	30% of 500c/2e	28%	18%
	6402.20	3	- Skoeisel met gesperieme of riempies wat deur middel van proppe aan die sool geheg is	2e	30% of 500c/2e	28%	18%

Pos	Subpos	T S	Artikel Beskrywing	Statis- tiese Eenheid	Skaal van Reg		
					Algemeen	EU	SAOG
64.03	6402.30	8	- Ander skoeisel, wat 'n beskermende metaalneus inkorporeer	2e	30% of 500c/2e	28%	18%
	6402.9		- Ander skoeisel:				
	6402.91	1	-- Wat die enkel bedek	2e	30% of 500c/2e	28%	18%
	6402.99	2	Ander	2e	30% of 500c/2e	28%	18%
			Skoeisel met buitesole van rubber, plastieke, leer of saamgestelde leer en bodele van leer:				
	6403.1		- Sportskoeisel:				
	6403.12	5	-- Skistewels en veldloopskiskoeisel en sneebordstewels	2e	30%	28%	18%
	6403.19	9	-- Ander	2e	30%	28%	18%
	6403.20	7	- Skoeisel met buitesole van leer, en bodele wat uit leerrieme oor die wreef en om die groottoon bestaan	2e	30%	28%	18%
	6403.30	1	- Skoeisel op 'n basis of platform van hout gemaak, sonder 'n binnesool of 'n beskermende metaalneus	2e	30%	28%	18%
	6403.40	6	- Ander skoeisel, wat 'n beskermende metaalneus inkorporeer	2e	30%	28%	18%
	6403.5		- Ander skoeisel met buitesole van leer:				
	6403.51	7	-- Wat die enkel bedek	2e	30%	28%	18%
	6403.59	8	-- Ander	2e	30%	28%	18%
	6403.9		- Ander skoeisel:				
	6403.91	5	-- Wat die enkel bedek	2e	30%	28%	18%
	6403.99	6	-- Ander	2e	30%	28%	18%

Pos	Subpos	T S	Artikel Beskrywing	Statis- tiese Eenheid	Skaal van Reg		
					Algemeen	EU	SAOG
64.04			Skoeisel met buitesole van rubber, plastieke, leer of saamgestelde leer en bodele van tekstielstowwe:				
	6404.1		- Skoeisel met buitesole van rubber of plastieke:				
	6404.11		-- Sportskoeisel; tenniskoene, korbalkoene, gimnastiekskoene, oefenskoene en soortgelyke skoene:				
	.05	3	--- Skistewels en veldloopskiskoeisel	2e	30%	28%	18%
	.10	1	--- Atletiekspykerskoene	2e	15%	15%	vry
	.90	8	--- Ander	2e	30% of 500c/2e	28%	18%
	6404.19		-- Ander:				
	.10	0	--- Kamerpantoffels	2e	30%	28%	18%
	.12	7	--- Balletskoene, met geblokte toon	2e	vry	vry	vry
	.15	1	--- Ander balletskoene	2e	30%	28%	18%
	.90	9	--- Ander	2e	30% of 500c/2e	28%	18%
	6404.20		- Skoeisel met buitesole van leer of saamgestelde leer:				
	.10	8	-- Kamerpantoffels	2e	30%	28%	18%
	.20	5	-- Balletskoene, met geblokte toon	2e	vry	vry	vry
	.30	2	-- Ander balletskoene	2e	30%	28%	18%
	.90	6	-- Ander	2e	30% of 500c/2e	28%	18%
64.05			Ander skoeisel:				
	6405.10		- Met bodele van leer of saamgestelde leer:				
	.35	2	-- Balletskoene, met geblokte toon	2e	vry	vry	vry
	.90	5	-- Ander	2e	30%	28%	18%

Pos	Subpos	T S	Artikel Beskrywing	Statis- tiese Eenheid	Skaal van Reg		
					Algemeen	EU	SAOG
64.06	6405.20		- Met bodele van tekstielstowwe:				
	.10	1	-- Kamerpantoffels	2e	30%	28%	18%
	.15	2	-- Balletskoene, met geblokte toon	2e	vry	vry	vry
	.17	9	-- Ander balletskoene	2e	30%	28%	18%
	.90	8	-- Ander	2e	30% of 500c/2e	28%	18%
	6405.90		- Ander:				
	.10	3	-- Kamerpantoffels	2e	30%	28%	18%
	.15	4	-- Balletskoene, met geblokte toon	2e	vry	vry	vry
	.17	0	-- Ander balletskoene	2e	30%	28%	18%
	.90	1	-- Ander	2e	30% of 500c/2e	28%	18%
			Onderdele van skoeisel (met inbegrip van bodele, hetsy aan sole (uitgesonderd buitesole) geheg al dan nie); verwyderbare binnesole, hakkussinkies en dergelyke artikels; oorkouse, kamaste en dergelyke artikels:				
	6406.10		- Bodele en onderdele daarvan (uitgesonderd verstywers):				
	.10	0	-- Halfpare, op vals lese van hout gemonteer of ongemonteer, geskik vir gebruik as vervaardigingsmodelle	kg	vry	vry	vry
	.15	1	-- Beskermende metaalneuse	kg	vry	vry	vry
	.25	9	-- Ander onderdele, van yster of staal	kg	20%	18%	vry
	.35	6	-- Ander, van tekstielstowwe, van rubber of plastieke	kg	30%	18%	15%
	.90	9	-- Ander	kg	20%	18%	10%
	6406.20	8	- Buitesole en hakke, van rubber of plastieke	kg	20%	18%	vry

Pos	Subpos	T S	Artikel Beskrywing	Statistiese Eenheid	Skaal van Reg		
					Algemeen	EU	SAOG
	6406.9		- Ander:				
	6406.91		-- Van hout:				
		.05 7	--- Sole en hak-en-sooleenhede, punte en hakke, verstywers, steunboë en hakbinnesole	kg	vry	vry	vry
		.40 5	--- Verwyderbare toebehore	kg	20%	20%	vry
		.90 1	--- Ander	kg	20%	20%	vry
	6406.99		-- Van ander stowwe:				
		.10 4	--- Oorkouse en kamaste, en dergelike artikels, en onderdele daarvan slegs of hoofsaaklik van leer of saamgestelde leer	kg	20%	20%	vry
		.15 5	--- Oorkouse en kamaste, en dergelike artikels, en onderdele daarvan (uitgesonderd dié slegs of hoofsaaklik van leer of saamgestelde leer)	kg	20%	20%	vry
		.25 2	--- Klompsole en hak-en-sooleenhede, punte en hakke van kurk	kg	vry	vry	vry
		.40 6	--- Onderdele van yster, staal, koper of aluminium, vir skoeisel	kg	20%	20%	vry
		.50 3	--- Ander verstywers, steunboë en hakbinnesole, vir skoeisel	kg	vry	vry	vry
		.60 0	--- Ander verwyderbare toebehore, vir skoeisel	kg	20%	20%	vry
		.90 2	--- Ander	kg	20%	20%	vry"

No. R. 1463

22 November 2002

**CUSTOMS AND EXCISE ACT, 1964.-
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/532)**

Under section 75 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 3 to the said Act is hereby amended to the extent set out in the Schedule hereto.

**M MPAHLWA
DEPUTY MINISTER OF FINANCE**

SCHEDULE

I Rebate Item	II				III	Anno- tations
	Tariff Heading	Rebate Code	C. D.	Description	Extent of Rebate	
317.06	"00.00	04.00	05	By the insertion after rebate code 03.00 to tariff heading 00.00 of the following: Goods of any description, for the manufacture of body components covered with leather	Full duty	
		05.00	07	Goods of any description, for the manufacture of leather seat covers	Full duty"	
	"42.00	01.02	20	By the insertion after tariff heading 4016.93 of the following: Leather, for the manufacture of leather covered handbrake and gear lever covers	Full duty"	

No. R. 1463

22 November 2002

**DOEANE- EN AKSYNSWET, 1964.-
WYSIGING VAN BYLAE NO. 3 (NO. 3/532)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 1 by Bylae No. 3 by genoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.

**M MPAHLWA
ADJUNKMINISTER VAN FINANSIES**

BYLAE

I Korting= item	II				III	Anno= tasies
	Tarief= pos	Korting= kode	T.S.	Beskrywing	Mate van korting	
317.06	00.00	04.00	05	Deur na korting kode 03.00 by tariefpos 00.00 die volgende in te voeg: Goedere van enige beskrywing, vir die vervaardiging van bak komponente oortrek met leer	Volle reg	
		05.00	07	Goedere van enige beskrywing, vir die vervaardiging van leer sitplek oortreksels	Volle reg"	
	42.00	01.02	20	Deur na tariefpos 4016.93 die volgende in te voeg: Leer, vir die vervaardiging van leer handrem en rathefboom oortreksels	Volle reg"	

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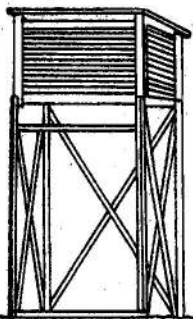
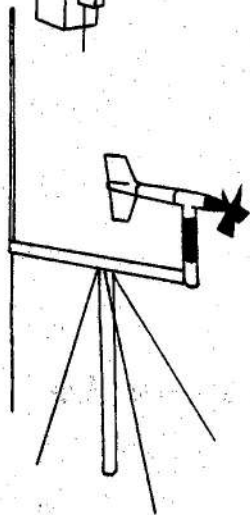
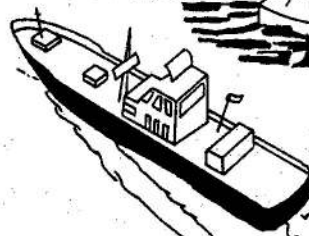
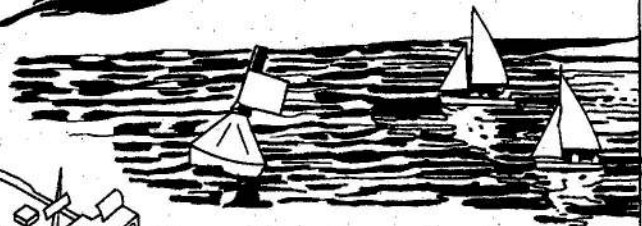
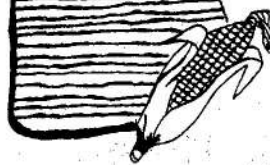
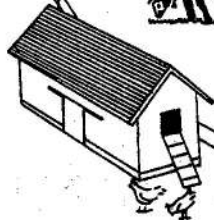
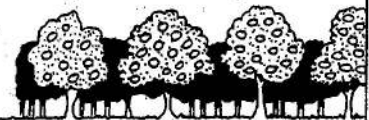
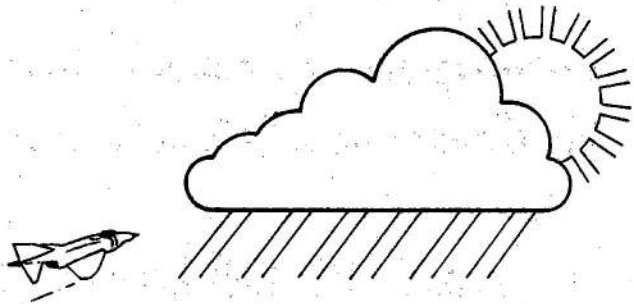
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