October 2023

Stakeholder input paper – VAT in the Digital Age platform rules

As representatives of European homeowners, short-term accommodation and passenger transport platforms, as well as small travel and tourism operators, we strongly recommend pausing the provisions for the deemed supplier regime under ViDA until a thorough, data driven analysis may be undertaken.

This would allow time to, on the one hand, conduct an in-depth quantitative and qualitative assessment of the potential implications of this package on EU businesses, consumers and taxation authorities and, on the other hand, to assess the impact of other relevant pieces of EU legislation, such as 7th revision of the Directive on Administrative Cooperation in the field of taxation (DAC-7) and the future Regulation on Short Term Rental data collection and sharing.

We believe that it is crucial to rethink the current approach in order to safeguard European consumers from increased prices and supply limitations and to protect the multitude of EU businesses of different sizes and shapes (short term rental ecosystem you can find here) and non-professionals whose competitiveness would be put at risk should the DSR under ViDA package be implemented.

In accordance with Art. 5 (4) TEU as well as Art. 69 TFEU, Union action must abide by the fundamental legal principle of proportionality. This principle requires that measures are appropriate, necessary and reasonable in order to attain the envisaged objectives. When considering the objectives outlined for the VAT in the digital age proposals, we sincerely doubt as to whether the measures proposed are indeed proportional taking into consideration that, first, no evidence has effectively been presented of distortion of competition between online platforms and supplies performed in the traditional economy. Moreover, the majority of supplies which will be taxed under the proposed regulation are generally not 'escaping VAT taxation' but simply not subject to VAT based on effective local rules (e.g. VAT exemptions applicable to STRs and passenger transport and SME thresholds). Moreover, according to the ViDA Study the blocked input VAT (12.2 pct of turnover) which is a cost to the underlying non-VAT registered accommodation providers corresponds to the estimated output VAT (12.5 pct) that would have to be charged so even at present there is no ‘escaping VAT taxation’. Secondly, if the objective of the Member States were truly to tax all services in the STR- and passenger transport sector, this could be attained by adopting much less impactful changes to the law. As such, we strongly question whether this legislation is in accordance with fundamental principles of EU law.

We underscore that the information and suggestions below do not constitute an endorsement by our organizations of the ViDA deemed supplier regime. We firmly believe that the conceptual approach and assumptions of the DSR are fundamentally flawed and require urgent reconsideration. Nonetheless, and in light of the more advanced stage of negotiations, our organizations wish to support the development of a practicable legal framework, thus avoiding further legal unclarity, unimplementable provisions and burden for all participants in the digital economy, including national tax administrations.

Further information: Minutes and presentations of the industry's ViDA workshop on the pillar of platform economy, which took place on 12 October, 2023 can be found attached to this document.

ViDA Study - We caution the Member States from making VAT decisions based on the current Impact Assessment accompanying the ViDA package. This study associated with ViDA is incomplete and not based on full and accurate data. For example, the study claims that there are only 62 accommodation platforms operating within the EU in the travel sector. However, in its Impact Assessment for the Regulation on data collection and sharing relating to short-term accommodation rental services[1] the European Commission also stated that there are over 700 such platforms operating within the EU.

We have demonstrated that even the 700 number is far too low and does not take into account the true EU travel ecosystem, or the breadth and unintended reach that ViDA will provide. We do not suggest that the legal framework for VAT and the digital economy does not merit potential adjustment, but any decision should be based on sound and reliable data (such as DAC7 data). The ViDA rules will have a real impact on the EU travel economy, and we implore Member States to make data based decisions to avoid creating a substantial negative impact, all in the name of political and special interest pressure.

Regarding passenger transport, the ViDA deemed supplier regime (DSR) is drafted with an assumption that the sector is filled with part-time workers (private individuals) that drive to round up their revenues competing with the traditional taxi industry. This is absolutely wrong and not happening in Europe. Most Member States allow PHV (private hire of vehicles) only to licensed drivers that, if above the VAT threshold, would obtain a VAT number, as is the case for the taxi industry.

Furthermore, an evidence-based study that reflects the main issue for policymakers - fair and proportional taxation of services - needs to take into consideration the full amount of taxes paid under different concepts. Currently the focus is only on VAT (and even there,

[1] SWD(2022) 350 final

weak and flawed) but in order to provide a real picture of taxation, all other taxation such as income tax or the possibility to deduct costs depending on the type of service needs to be considered. Before such a wider, comprehensive and holistic study with data evidence is available, the process should be kept on hold.

Double taxation - Service Fees - The 25 September Spanish presidency compromise language does not address the double taxation of platform service fees. Changing the place of supply to the location of the property from user location (a) goes against international VAT/GST norms for treatment of these types of fees (100+ countries), (b) results in double taxation on service fees (e.g. a UK guest booking a Spanish listing will pay UK and ES VAT on the service fee), and (c) shifts service fee VAT to a few Mediterranean Member States (traditional holiday destination States) while depriving northern EU Member States of VAT revenue.

Double Taxation - simplified regimes -Most EU countries apply simplified VAT schemes for SMEs according to Title XII, Chapter I art. 281-292 of the VAT Regulation. The situation of such SMEs is not at all addressed by the proposal. These SMEs, while legally considered as full traders, are exempt from the normal VAT arrangements to avoid accountancy and administrative burden. For these SMEs, input VAT cannot be recovered and is a cost while prices to clients includes a hidden VAT component.. This reduces their competitiveness when selling via platforms, which is not only contrary to channel neutrality but also to fair competition rules, basic principles of the EU's legal order.

This situation applies to about 50% of **rural** accommodation services in Europe, putting them in clear disadvantage in spite of being the only viable business model. It should also be questioned and tested in this context under the **Rural Proofing requirement** of Council Decisions.

Constituting a clear case of double taxation, Member States should be aware that approval of the proposed change may lead to conflict and legal challenges.

The situation is similar in the case of services that are exempt from VAT either due to their consideration as administration of property (rentals without additional services) or that are below the threshold for being registered for VAT (analogue to art 212). In these cases, providers still support VAT on their costs, which additionally cannot be deducted at the same level as in full businesses,. The same objective situation regarding channel neutrality and fair pricing as above also exists in these cases.

Proposed Amendments

ViDA in the Digital Age (Deemed Supplier Regime) – WK 12100/2023

Recital/Article	Latest compromise text (25 September 2023)	Proposed amendment	Justification/Comments
COUNCIL DIRECTIVE **amending Directive 2006/112/EC as regards VAT rules for the digital age**			
Recital 26	(26) In order to avoid that platforms making deemed supplies are inadvertently included in the special scheme for travel agents, or vice versa, transactions for which the platform is the deemed supplier should be excluded from that special scheme.	(26) In order to avoid that platforms making deemed supplies **in accordance with Article 28a** are inadvertently included in the special scheme for travel agents, or vice versa, transactions for which the platform is the deemed supplier **in accordance with Article 28a** should be excluded from that special scheme. **Deemed supplies made in accordance with Article 28 should be excluded from Article 28a, thereby continuing to fall within the special scheme for travel agents to ensure these proposals do not inadvertently affect the scope of Article 306.**	This amendment is proposed in line with the amendments made in Article 28a to differentiate between Article 28 and Article 28a supplies.

Article 28a (!)	1. Notwithstanding Article 28, a taxable person who facilitates, through the use of an electronic interface such as a platform, portal, or similar means, the supply, within the Union, of short-term accommodation rental, namely uninterrupted rental of accommodation to the same person for a maximum of 30 nights, , as referred to in Article 135(3), or passenger transport services by road or water, shall be deemed to have received and supplied those services himself unless the person providing those services has: i. provided to the taxable person facilitating the supply his VAT identification number of the Member State of the supply, or the identification number allocated to him in accordance with Article 362; and ii. declared to the taxable person facilitating the supply that they undertake to charge any applicable VAT on the supply.	1. ~~**Notwithstanding Article 28**~~, A taxable person who facilitates, through the use of an electronic interface such as a platform, portal or similar means, the supply, with the Union, of short-term accommodation rental, ~~**namely uninterrupted rental of accommodation to the same person for a maximum of 30 nights**~~ **where defined by Member States to be regarded as having a similar function to the hotel sector in accordance with Art. 135 (2) (aa)**, or passenger transport services by road or water, **to a non-taxable person**, shall be deemed to have received and supplied those services himself unless the person providing those services has: i. provided ~~**to the taxable person facilitating the supply**~~ his VAT identification number of the Member State of the supply, or the identification number allocated to him in accordance with Article 362; and ii. declared ~~**to the taxable person facilitating**~~ the supply that they undertake to charge any applicable VAT on	Our suggestions regarding Art. 28a aim to address several major issues: 1. Introducing additional flexibility for Member States to determine the application of the DSR to short-term rentals based on their national law and national accommodation markets. This suggestion functions in conjunction with amendments to Art. 135 (2) (aa) 2. Many platforms (including online travel agents) act as undisclosed agents for VAT purposes, meaning that they act in their own name but on behalf of the homeowner. This means those platforms fall squarely within Article 28 of the EU VAT Directive under the Sep. 25 compromise text, meaning that they are already treated as the deemed supplier for VAT purposes. This also has the effect of placing these platforms within the tour operators margin scheme (TOMS) under Article 306 of the Directive. TOMS was introduced to simplify the VAT accounting for the travel industry. However, based on the proposed text, undisclosed agents (i.e. those acting in their own name but on behalf of another person) will be excluded from TOMS if their supplies fall within Article 28a. The reason for this is that the proposed Article 28a begins by stating “Notwithstanding Article 28”, which essentially means that Article 28a takes precedence over Article 28. Whilst we can understand the reasoning behind the exclusion proposed in Article 306 paragraph 3 for supplies falling within Article 28a (i.e. without this all supplies caught by Article 28a would by default all fall within Article 306, so TOMS could be used for all), it is not clear why those supplies already falling within Article 28, where the platform is already being treated as the deemed supplier, would be required to fall under Article 28a going forwards? This has the legal effect of pulling supplies that currently fall under Article 306 out of this

		the supply~~ies~~ **facilitated by the taxable person**. **2. Paragraph 1 of this Article shall not apply to supplies made under Article 28.**	special scheme and being required to be accounted for under Article 28a instead. 3. We suggest that the DSR applies only to B2C supplies. This would prevent platforms having to register in those Member States that do not provide for a B2B reverse charge (alternative would be to extend the scope of the OSS but we understand this is not a viable option at this point) 4. We suggest that the taxable person facilitating the supply is only required to verify i. and ii. on a single occasion rather than per supply and that information may be retrieved indirectly (in light of platform-on-platform activity)
Art. 46a	The place of supply of the facilitation service provided to a non-taxable person by a platform, portal or similar means shall be the place where the underlying transaction is supplied in accordance with this Directive.’;	Annex II Indicative list of the electronically supplied services referred to in point (c) of the first paragraph of Article 58 (…) (6) supply of facilitation services by a platform, portal or similar means	In addition to double taxation, as alluded to in the introduction, the proposed rules may cause the following undesirable complexities: 1. Where a platform charges a single fee for facilitating a booking of a (combined) trip of an (airport) taxi/bus ride, flight and accommodation (or a trip under TOMS) the underlying transactions are performed in more than one place. As this should probably be considered a composite supply, the facilitation fee will be taxable where the supplier has established its business (Art. 45 VAT Directive). With many platforms offering a growing range of services and focusing on increasingly combining supply, is this outcome in alignment with the desires of the MS? We recommend to (re)consider clarifying that all platform facilitation services are to be defined as electronically supplied services taxable where the non-taxable person is established, has his permanent address or usually resides per Article 58 (c) of the VAT Directive. As outlined in the ViDA Study this would also result in the smallest shift of VAT revenues across current Member States and at the same time reconfirm the VAT

			treatment correctly applied by most platforms at present. 2. 3. In relation to cross-border transport of passengers within the EU (e.g. flights), a platform may have to pay VAT for its single facilitation service in different MS in accordance with the transport that takes place in each of these MS with the added complexity that the platform usually does not have this information. To prevent this issue, we suggest that an exemption is applied to the facilitation services provided by a platform in relation to international transport of passengers
Article 135 (2) (!)	2. The following shall be excluded from the exemption provided for in point (l) of paragraph 1: (a) the provision of accommodation, as defined in the laws of the Member States, in the hotel sector or in sectors with a similar function, including the provision of accommodation in holiday camps or on sites developed for use as camping sites; (aa) notwithstanding point (a), the uninterrupted rental of accommodation to the same person for a maximum of 30 nights shall be regarded as	(aa) notwithstanding point (a), the uninterrupted rental of accommodation to the same person for a maximum of 30 nights shall **not** be regarded as having a similar function to the hotel sector **unless defined as such in the laws of the Member States** ~~**subject to criteria, conditions and limitations to be laid down by Member States**~~;	We propose to redraft Art. 135 (2) (aa) to give additional flexibility for Member States to designate at national level when the DSR is appropriate to use. This would allow national governments to fully consider the impact of the rules on their tax administrations, accommodation sector and overall competitiveness. Please note we remain very concerned 27 Member States will come up with different interpretations and rules and national or even regional level further complicating operating any deemed supplier regime. It would also be required to clarify what type of accommodation would fall under Art. 135 (2) (a) vs. Art. 135 (2) (aa) since the deemed supplier regime would only apply to the latter again creating legal uncertainty and complexity. In addition, the amendment addresses the problem that the 25 September compromise text introduced an additional definition of short-term accommodation rental, which may have resulted in adverse effects and a lack of legal clarity.

	having a similar function to the hotel sector subject to criteria, conditions and limitations to be laid down by Member States; (b) the letting of premises and sites for the parking of vehicles; (c) the letting of permanently installed equipment and machinery; (d) the hire of safes. Member States may apply further exclusions to the scope of the exemption referred to in point (l) of paragraph 1.’;		
Article 136c	/	**Article 136c** **Where a taxable person is deemed to have received and supplied short-term accommodation rental or passenger transport services in accordance with Article 28a, Member States shall exempt the supply of the facilitation service provided by that taxable person to the person providing those services.’;**	We suggest exempting, with a right to deduct, the facilitation service provided by the platform to the underlying supplier to mitigate the issues around VAT neutrality and the cascading VAT effect (i.e. the underlying supplier cannot deduct input VAT despite their services being taxable via the DSR regime).

Art. 169	In addition to the deduction referred to in Article 68, the taxable person shall be entitled to deduct the VAT referred to therein in so far as the goods and services are used for the purposes of the following: (a) transactions relating to the activities referred to in the second subparagraph of Article 9(1), carried out outside the Member State in which that tax is due or paid, in respect of which VAT would be deductible if they had been carried out within that Member State; (b) transactions which are exempt pursuant to Articles 136a, 138, 142 or 144, Articles 146 to 149, Articles 151, 152, 153 or 156, Article 157(1)(b), Articles 158 to 161 or Article 164; (c) transactions which are exempt pursuant to points (a) to (f) of Article 135(1), where the customer is established outside the Community or where those transactions relate directly to goods to be exported out of the Community.	In addition to the deduction referred to in Article 68, the taxable person shall be entitled to deduct the VAT referred to therein in so far as the goods and services are used for the purposes of the following: (b) transactions which are exempt pursuant to Articles 136a, **136c**, 138, 142 or 144, Articles 146 to 149, Articles 151, 152, 153 or 156, Article 157(1)(b), Articles 158 to 161 or Article 164; **(**	Article 169 would have to be amended to ensure that the platform facilitation service is VAT exempt but with right to deduct (per prior comment).

Article 177 (!)	~~**'After consulting the VAT Committee, and with a view to simplifying the procedure for collecting VAT or to prevent certain forms of VAT evasion or avoidance, Member States may introduce specific arrangements to determine the right to deduct input VAT relating to goods and services acquired by the taxable person making a supply of short-term accommodation rental, as referred to in Article 135(3).';**~~	**Member States may introduce specific arrangements to determine a right to deduct input VAT relating to goods and services acquired by the non-taxable person making a supply of short-term accommodation rental that is facilitated by a taxable person under Article 28a and on which VAT is ultimately charged**	The application of the proposed Art. 28a causes the supplies of non-VAT registered persons to be subject to VAT (safe for when exempt) whilst not granting these persons the rights to any form of input VAT deduction. The deduction system is however intended to relieve traders entirely of the burden of VAT payable in the course of their economic activities. Consequently, to ensure neutrality of taxation of all economic activities, a right to deduction should exist in relation to any supply that is itself subject to VAT. The current proposal does not adhere to this key principle of VAT neutrality, causing a cascading tax effect that cannot be justified by the mere fact that the facilitator is placed between the effective (non VAT registered) supplier and customer. Especially when considering that the preamble of this proposal considers that the purpose of this legislation is to address unjustified distortion of competition between supplies that are deemed to be the same with the exception of the way they are being offered to customers (i.e. performed through online platforms vs. in the traditional economy). Whilst, as mentioned, we are not convinced that said distortion truly exists, we point out that where it were to indeed exist, the principle of fiscal neutrality precludes that similar supplies of services, which are thus in competition with each other, are treated differently for VAT purposes (i.e. by taxing all 'same' transactions but only allowing deduction to those offering their supplies in the traditional economy). Moreover, as follows from numerous cases before the Court of Justice of the European Union, MS may impose obligations necessary to ensure the correct collection of VAT and to prevent evasion. However, any measures adopted by MS must not go beyond what is necessary to achieve the objectives pursued. Therefore, they cannot be used in such a way that they would have the effect of systematically undermining the right to deduct VAT and, consequently, the neutrality of VAT (see a.o. judgment of 19 October 2017, Paper Consult, C-101/16, EU:C:2017:775,

			paragraphs 49, 50). In this light and at a minimum, we strongly urge MS to consider instating the proposed adjustment to thethird subparagraph to Art. 177.
Art. 242a	1a: Where a taxable person facilitates, through the use of an electronic interface such as a platform, portal or similar means, the supply, within the Union, of short-term accommodation rental or passenger transport services by road or water and that person is not considered to have received and supplied those services themselves under Article 28a, the taxable person who facilitates the supply shall be obliged to keep records of those supplies. Those records shall be sufficiently detailed to enable the tax authorities of the Member States where those supplies are taxable to verify that VAT has been accounted for correctly.'; 2. The records referred to in paragraphs 1 and 1a must be made available electronically on request to the Member States concerned. Those records must be kept for a period of 10 years from the end of the year during which the transaction was carried out.';	1a: Where a taxable person facilitates, through the use of an electronic interface such as a platform, portal or similar means, the supply, within the Union, of short-term accommodation rental or passenger transport services by road or water **as referred to in Article 135 (2) (aa)** and that person is not considered to have received and supplied those services themselves under Article 28a, the taxable person who facilitates the supply shall be obliged to keep records of those supplies. Those records shall be sufficiently detailed to enable the tax authorities of the Member States where those supplies are taxable to verify that VAT has been accounted for correctly.';	In Article 242a, whereas the previous version restricted the record keeping requirements solely to the proposed Article 135(3) supplies (which previously set out the definition of the supplies to fall within Article 28a), now the reporting requirements were made applicable to all supplies that fall under Article 28a, which has also had the reference to the specific definition of STRs removed. This means that the scope of the DSR has been greatly and disproportionately increased, now meaning that the platform is treated as the deemed supplier even where the underlying supply is exempt from VAT.

COUNCIL IMPLEMENTING REGULATION

amending Implementing Regulation (EU) No 282/2011 as regards information requirements for certain VAT schemes

Recital 4	Certain Member States allocate a VAT identification number to taxable persons who do not charge VAT on their supplies, including taxable persons who use the special scheme for small enterprises as set out in Title XII, Chapter 1, of Directive 2006/112/EC. In order that the taxable person facilitating the supply can identify whether the deemed supplier model applies or not, it is necessary to set out that, in those cases, the underlying supplier should not provide that VAT identification number to the taxable persons who facilitate, through the use of an electronic interface such as a platform, portal, or similar means, the supply of short-term accommodation rental or passenger transport.	~~Certain Member States allocate a VAT identification number to taxable persons who do not charge VAT on their supplies, including taxable persons who use the special scheme for small enterprises as set out in Title XII, Chapter 1, of Directive 2006/112/EC.~~ In order that the taxable person facilitating the supply can identify whether the deemed supplier model applies or not, it is necessary to set out that, in those cases, the underlying supplier should not provide that VAT identification number to the taxable persons who facilitate, through the use of an electronic interface such as a platform, portal, or similar means, the supply of short-term accommodation rental or passenger transport.	In our view, the first sentence of this recital is conceptually incorrect. Such taxable persons are deemed to have waived supported and charged VAT for simplification purpose. By applying the deemed supplier regime to them, they would be subject to double taxation.

Article 9b	1. For the application of Article 28a of Directive 2006/112/EC, the term 'facilitates' shall mean the use by a taxable person of an electronic interface to allow a customer and a supplier offering supplies, within the Union, of short-term accommodation rental or passenger transport services by road or water through the electronic interface to enter into contact, which results in a supply of those services through that electronic interface. (a) that taxable person does not set, either directly or indirectly, any of the terms and conditions under which the supply is made; (b) that taxable person is not, either directly or indirectly, involved in authorising the charge to the customer in respect of the payments made; (c) that taxable person is not, either directly or indirectly, involved in the provision of those services. 2. Article 28a of Directive 2006/112/EC shall not apply to a taxable person who only provides any of the following: a) the processing of payments in relation to the supply of short-term accommodation rental or passenger transport services by road or water; (b) the listing or advertising of short-term accommodation rental or passenger transport services by road or water; (c) the redirecting or transferring of customers to other electronic interfaces where short-term accommodation rental or passenger transport services by road or water are offered for sale, without any further intervention in the supply. (d) the means by which the cost of passenger transport services can be shared between the user and the person providing the transport.	1. For the application of Article 28a of Directive 2006/112/EC, the term 'facilitates' shall mean the use by a taxable person of an electronic interface to allow a customer and a supplier offering supplies, within the Union, of short-term accommodation rental or passenger transport services by road or water through the electronic interface to enter into **direct** contact, which results in a supply of those services **and collection of the consideration for those services** through that electronic interface.	Our suggestion would aid to resolve which party should be considered the deemed supplier, as this remains currently unclear and will cause complexities in light of 'platform-to-platform' activity. Moreover, referring to 'direct' contact also ensures to exclude from the definition of facilitation the supply of undisclosed travel agents operating under the special scheme for travel agents in accordance with Article 306, in line with the clarifications brought to the new paragraph 2 of Article 28a above. It will also assure that no party will need to pay out of pocket to pre-fund VAT under the DSR regime where they are not collecting the funds from the booker.

Article 9f	The exemption laid down in Articles 98(2), 135(2) and 371, 377, 379 to 386 and 388 to 390c of Directive 2006/112/EC shall still apply where the person facilitating the supply of services is deemed to have received and supplied those services themselves under Article 28a of that Directive.	~~**The exemption laid down in Articles 98(2), 135(2) and 371, 377, 379 to 386 and 388 to 390c of Directive 2006/112/EC shall still apply where the person facilitating the supply of services is deemed to have received and supplied those services themselves under Article 28a of that Directive.**~~	As per proposed amends to Article 28a, exempt supplies should be excluded from the deemed supplier regime. Therefore, this Article is not required.	
Article 30	1. The supply of services of intermediaries as referred to in Article 46 of Directive 2006/112/EC shall cover the services of intermediaries acting in the name and on behalf of the recipient of the service procured and the services performed by intermediaries acting in the name and on behalf of the provider of the services procured. 2. For the purpose of Article 46a of Directive 2006/112/EC, the term 'facilitation service' means the service supplied by a taxable person through an electronic interface such as a platform, portal, or similar, allowing a customer and a supplier to enter into contact which results in a supply of goods or services through that electronic interface. This facilitation service can be supplied to either the customer, the supplier, or to both. However, a taxable person is not supplying a 'facilitation service' where all of the following conditions are met: (a) that taxable person does not set, either directly or indirectly, any of the terms and conditions under which the supply is made; (b) that taxable person is not, either directly or indirectly, involved in authorising the charge to the customer in respect of the payment made; © that taxable person is not, either directly or indirectly, involved in the provision of those supplies.	2. For the purpose of Article 46a of Directive 2006/112/EC, the term 'facilitation service' means the service supplied by a taxable person through an electronic interface such as a platform, portal, or similar, allowing a customer and a supplier to enter into **direct** contact which results in a supply of goods or services through that electronic interface.	In line with the amendment proposed to Article 9b above, we propose to refer to 'direct' contact, to exclude from the definition of facilitation the supply of undisclosed travel agents operating under the special scheme for travel agents in accordance with Article 306, in line with the clarifications brought to the new paragraph 2 of Article 28a above.	

	Article 46a of Directive 2006/112/EC shall not apply to a taxable person who only provides any of the following: (a) the processing of payments in relation to the supply; (b) the listing or advertising of goods or services; (c) the redirecting or transferring of customers to other electronic interfaces where goods or services are offered for sale, without any further intervention in the supply.'		

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