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SCHEDULE 2

(Article 50)

RELIEF FOR GOODS OF OTHER DESCRIPTIONS

Modifications etc. (not altering text)

- C1** Sch. 2 modified (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by 1994 c. 23, Sch. 9ZC para. 5 (as inserted by Taxation (Post-transition Period) Act 2020 (c. 26), s. 11(1)(e), Sch. 3 para. 28 (with Sch. 2 para. 7(7)-(9))); S.I. 2020/1642, reg. 9

GROUP 1

CAPITAL GOODS AND EQUIPMENT ON TRANSFER OF ACTIVITIES

Commencement Information

- I1** Sch. 2 Group 1 in force at 1.7.1984, see art. 1

Item No.

1. Capital goods and equipment imported by a person for the purposes of a business he has ceased to carry on abroad and which he has notified the Commissioners is to be carried on by him in the United Kingdom and concerned exclusively with making taxable supplies.
2. ^{F1} ...

Textual Amendments

- F1** Sch. 2 Group 1 Item 2 revoked (1.1.1993) by The Value Added Tax (Imported Goods) Relief (Amendment) Order 1992 (S.I. 1992/3120), arts. 1, 5(a)

Notes:

(1) “Capital goods and equipment” includes livestock other than livestock in the possession of dealers, but does not include—

- (a) food of a kind used for human consumption or animal feeding stuffs;
- (b) fuel;
- (c) stocks of raw materials and finished or semi-finished products; or
- (d) any motor vehicle in respect of which deduction of input tax is disallowed by article 4 of the Value Added Tax (Cars) Order 1980.(1)

(2) For the purposes of item 1, a person is not to be treated as intending to carry on a business in the United Kingdom if such business is to be merged with, or absorbed by, another business already carried on there.

(3) Item 1 applies only where the goods—

- (a) have been used in the course of the business for at least twelve months before it ceased to be carried on abroad;
- (b) are imported within twelve months of the date on which such business ceased to be carried on abroad, or within such longer period as the Commissioners allow; and

(1) , amended by S.I.1984/33

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(c) are appropriate both to the nature and size of the business to be carried on in the United Kingdom.

^{F2}(4)

.....

Textual Amendments

F2 Sch. 2 Group 1 Note 4 revoked (1.1.1993) by [The Value Added Tax \(Imported Goods\) Relief \(Amendment\) Order 1992 \(S.I. 1992/3120\)](#), arts. 1, **5(a)**

GROUP 2

AGRICULTURE AND ANIMALS

^{F3} ...

.....

Textual Amendments

F3 Sch. 2 Group 2 revoked (1.1.1993) by [The Value Added Tax \(Imported Goods\) Relief \(Amendment\) Order 1992 \(S.I. 1992/3120\)](#), arts. 1, **5(a)**

GROUP 3

PROMOTION OF TRADE

.....

Commencement Information

I2 Sch. 2 Group 3 in force at 1.7.1984, see [art. 1](#)

Item No.

1. Articles of no intrinsic commercial value sent free of charge by suppliers of goods and services for the sole purpose of advertising.
2. Samples of negligible value of a kind and in quantities capable of being used solely for soliciting orders for goods of the same kind.
3. [^{F4}Printed advertising matter, including catalogues, price lists, directions for use or brochures, which relates to goods for sale or hire by a person established outside the United Kingdom, ^{F5}..., or to transport, commercial insurance or banking services offered by a person established in a third country, and which clearly displays the name of the person by whom such goods or services are offered.]
4. Goods to be distributed free of charge at an event, as small representative samples, for use or consumption by the public.
5. Goods imported solely for the purpose of being demonstrated at an event.
6. Goods imported solely for the purpose of being used in the demonstration of any machine or apparatus displayed at an event.
7. Paints, varnishes, wallpaper and other materials of low value to be used in the building, fitting-out and decoration of a temporary stand at an event.

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8. Catalogues, prospectuses, price lists, advertising posters, calendars (whether or not illustrated), unframed photographs and other printed matter or articles advertising goods displayed at an event, supplied without charge for the purpose of distribution free of charge to the public at such event.

Textual Amendments

- F4** Sch. 2 Group 3 Item 3 substituted (1.1.1989) by The Value Added Tax (Imported Goods) Relief (Amendment) (No. 2) Order 1988 (S.I. 1988/2212), arts. 1, **4(a)**
- F5** Words in Sch. 2 Group 3 Item 3 revoked (1.1.1993) by The Value Added Tax (Imported Goods) Relief (Amendment) Order 1992 (S.I. 1992/3120), arts. 1, **5(b)**

Notes:

(1) Where the Commissioners so require, item 2 applies only to goods which are rendered permanently unusable, except as samples, by being torn, perforated, clearly and indelibly marked, or by any other process.

(2) [^{F6}Save in the case of imported printed matter intended for distribution free of charge and relating to either goods for sale or hire ^{F7}..., item 3 does not apply to—]

- (a) any consignment containing two or more copies of different documents;
 - (b) any consignment containing two or more copies of the same document, unless the total gross weight of such consignment does not exceed one kilogram; or
 - (c) any goods which are the subject of grouped consignments from the same consignor to the same consignee.
- (3) “Event” means any of the following—
- (a) any trade, industrial, agricultural or craft exhibition, fair or similar show or display, not being an exhibition, fair, show or display organised for private purposes in a shop or on business premises with a view to the sale of the goods displayed;
 - (b) any exhibition or meeting which is primarily organised—
 - (i) for a charitable purpose, or
 - (ii) to promote any branch of learning, art, craft, sport or scientific, technical, educational, cultural or trade union activity, or tourism, or
 - (iii) to promote friendship between peoples, or
 - (iv) to promote religious knowledge or worship;
 - (c) any meeting of representatives of any international organisation or international group of organisations; and
 - (d) any representative meeting or ceremony of an official or commemorative character.

(4) In item 4, “representative samples” means goods which are—

- (a) imported free of charge or obtained at such event from goods imported in bulk;
- (b) identifiable as advertising samples of low value;
- (c) not easily marketable and, where appropriate, packaged in quantities which are less than the lowest quantity of the same goods as marketed; and
- (d) intended to be consumed at such event, where the goods comprise foodstuffs or beverages not packaged as described in paragraph (c) above.

(5) Items 4, 5 and 6 do not apply to fuels, alcoholic beverages or tobacco products.

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(6) Items 4 to 8 apply only where the aggregate value and quantity thereof is appropriate to the nature of the event, the number of visitors and the extent of the exhibitor's participation in it.

Textual Amendments

- F6** Words in Sch. 2 Group 3 Note 2 substituted (1.1.1989) by [The Value Added Tax \(Imported Goods\) Relief \(Amendment\) \(No. 2\) Order 1988 \(S.I. 1988/2212\)](#), arts. 1, **4(b)**
- F7** Words in Sch. 2 Group 3 Note 2 revoked (1.1.1993) by [The Value Added Tax \(Imported Goods\) Relief \(Amendment\) Order 1992 \(S.I. 1992/3120\)](#), arts. 1, **5(d)**

GROUP 4

GOODS FOR TESTING, ETC

Commencement Information

- I3** [Sch. 2 Group 4](#) in force at 1.7.1984, see [art. 1](#)

Item No.

1. Goods imported for the purpose of examination, analysis or testing to determine their composition, quality or other technical characteristics, to provide information or for industrial or commercial research.

Note: Item 1 does not apply to goods exceeding the quantities necessary for such purposes or where the examination, analysis or testing, itself constitutes a sales promotion.

GROUP 5

HEALTH

Commencement Information

- I4** [Sch. 2 Group 5](#) in force at 1.7.1984, see [art. 1](#)

Item No.

1. Animals specially prepared for laboratory use and sent free of charge to a relevant establishment.
2. ^{F8} ...
3. Biological or chemical substances sent to a relevant establishment from [^{F9}a place outside the member States].
4. Human blood.
5. Products for therapeutic purposes, derived from human blood.
6. Human (including foetal) organs or tissue for diagnostic or therapeutic purposes or medical research.
7. Reagents for use in blood type grouping, or for the detection of blood grouping incompatibilities, by approved institutions or laboratories, exclusively for non-commercial medical or scientific purposes.

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8. Reagents for use in the determination of human tissue types by approved institutions or laboratories, exclusively for non-commercial medical or scientific purposes.
9. Pharmaceutical products imported by or on behalf of persons or animals for their use while visiting the United Kingdom to participate in an international sporting event.
10. ^{F10}[Samples of reference substances approved by the World Health Organisation for the quality control of materials used in the manufacture of medicinal products.]

Textual Amendments

- F8** Sch. 2 Group 5 Item 2 revoked (1.1.1993) by The Value Added Tax (Imported Goods) Relief (Amendment) Order 1992 (S.I. 1992/3120), arts. 1, **5(a)**
- F9** Words in Sch. 2 Group 5 Item 3 substituted (1.1.1993) by The Value Added Tax (Imported Goods) Relief (Amendment) Order 1992 (S.I. 1992/3120), arts. 1, **5(c)**
- F10** Sch. 2 Group 5 Item 10 added (1.1.1989) by The Value Added Tax (Imported Goods) Relief (Amendment) (No. 2) Order 1988 (S.I. 1988/2212), arts. 1, **5(a)**

Notes:

- (1) In items 1^{F11}... and 3, “relevant establishment” means —
 - (a) a public establishment, or a department of such establishment, principally engaged in education or scientific research; or
 - (b) a private establishment so engaged, which is approved.
- (2) Item 3 applies only where the goods fulfil the conditions laid down under or by virtue of ^{F12}[Article 60] of Council Regulation (EEC) No. 918/83(2).
- (3) Items 4, 5, 6, 7 and 8 include special packaging essential for transport of the goods and any solvents or accessories necessary for their use.
- (4) In items 7 and 8, “reagents” means all reagents, whether of human, animal, plant, or other, origin.
- ^{F13}(5) Item 10 applies only to samples addressed to consignees authorised to receive them free of tax.]

Textual Amendments

- F11** Word in Sch. 2 Group 5 Note 1 revoked (1.1.1993) by The Value Added Tax (Imported Goods) Relief (Amendment) Order 1992 (S.I. 1992/3120), arts. 1, **5(e)**
- F12** Words in Sch. 2 Group 5 Note 2 substituted (1.1.1989) by The Value Added Tax (Imported Goods) Relief (Amendment) (No. 2) Order 1988 (S.I. 1988/2212), arts. 1, **5(b)**
- F13** Sch. 2 Group 5 Note 5 added (1.1.1989) by The Value Added Tax (Imported Goods) Relief (Amendment) (No. 2) Order 1988 (S.I. 1988/2212), arts. 1, **5(c)**

(2) , implemented by Commission Regulation (EEC) No. 2288/83.

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GROUP 6

CHARITIES, ETC

Commencement Information

I5 Sch. 2 Group 6 in force at 1.7.1984, see art. 1

Item No.

1. Basic necessities obtained without charge for distribution free of charge to the needy by a relevant organisation.
2. Goods donated by a person established abroad to a relevant organisation for use to raise funds at occasional charity events for the benefit of the needy.
3. Equipment and office materials donated by a person established abroad to a relevant organisation for meeting its operating needs or carrying out its charitable aims.
4. Goods imported by a relevant organisation for distribution or loan, free of charge, to victims of a disaster affecting the territory of one or more member States.
5. Goods imported by a relevant organisation for meeting its operating needs in the relief of a disaster affecting the territory of one or more member States.
6. Articles donated to and imported by a relevant organisation for supply to blind or other physically or mentally handicapped persons and which are specially designed for the education, employment or social advancement of such persons.
7. Spare parts, components or accessories for any article of a kind mentioned in item 6, including tools for its maintenance, checking, calibration or repair.

Notes:

(1) In items 1 to 5, “relevant organisation” means a State organisation or other approved charitable or philanthropic organisation.

(2) In item 1, “basic necessities” means food, medicines, clothing, blankets, orthopedic equipment and crutches, required to meet a person’s immediate needs.

(3) Items 1, 2 and 3 do not include alcoholic beverages, tobacco products, coffee, tea or motor vehicles other than ambulances.

(4) Items 2, 3 and 6 do not apply where there is any commercial intent on the part of the donor.

(5) Items 4 and 5 apply only where the Commission of [F14the European Union] has made a Decision authorising importation of the goods.

(6) In item 6, “relevant organisation” means an approved organisation principally engaged in the education of, or the provision of assistance to, blind or other physically or mentally handicapped persons.

(7) In item 6, “supply” means any loan, hiring-out or transfer, for consideration or free of charge, other than on a profit-making basis.

(8) Item 7 applies only where the goods are imported with an article of a kind mentioned in item 6 to which they relate, or, if imported subsequently, are identifiable as being intended for that article, where relief from tax on that article has been afforded by virtue of item 6, or would have been so afforded if such article were imported with the goods which relate to it.

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Textual Amendments

F14 Words in Order substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011 \(S.I. 2011/1043\)](#), arts. 2, 3-6, 8-10

GROUP 7

PRINTED MATTER, ETC

Commencement Information

I6 [Sch. 2](#) Group 7 in force at 1.7.1984, see art. 1

Item No.

1. Documents sent free of charge to public services in the United Kingdom.
2. Foreign government publications and publications of official international bodies intended for free distribution.
3. Ballot papers for elections organised by bodies abroad.
4. Specimen signatures and printed circulars concerning signatures, forming part of exchanges of information between bankers or public services.
5. Official printed matter sent to a Central Bank in the United Kingdom.
6. Documents sent by companies incorporated abroad to bearers of, or subscribers to, securities issued by such companies.
7. Files, archives and other documents for use at international meetings, conferences or congresses and reports of such gatherings.
8. Plans, technical drawings, traced designs and other documents sent by any person for the purpose of participating in a competition in the United Kingdom or to obtain or fulfil an order executed abroad.
9. Documents to be used in examinations held in the United Kingdom on behalf of institutions established abroad.
10. Printed forms to be used as official documents in the international movement of vehicles or goods pursuant to international conventions.
11. Printed forms, labels, tickets and similar documents sent to travel agents in the United Kingdom by transport and tourist undertakings abroad.
12. Used commercial documents.
13. Official printed forms from national or international authorities.
14. Printed matter conforming to international standards, for distribution by an association in the United Kingdom and sent by a corresponding association abroad.
15. Documents sent for the purpose of free distribution to encourage persons to visit foreign countries, in particular to attend cultural, tourist, sporting, religious, trade or professional meetings or events.
16. Foreign hotel lists and yearbooks published by or on behalf of official tourist agencies and timetables for foreign transport services, for free distribution.
17. Yearbooks, lists of telephone and telex numbers, hotel lists, catalogues for fairs, specimens of craft goods of negligible value and literature on museums, universities, spas or other similar

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establishments, supplied as reference material to accredited representatives or correspondents appointed by official national tourist agencies and not intended for distribution.

18. ^[F15]Official publications issued under the authority of the country of exportation, international institutions, regional or local authorities and bodies governed by public law established in the country of exportation.
19. Printed matter distributed by foreign political organisations on the occasion of elections to the European Parliament or national elections in the country in which the printed matter originates.]

Textual Amendments

F15 Sch. 2 Group 7 Items 18, 19 added (1.1.1989) by [The Value Added Tax \(Imported Goods\) Relief \(Amendment\) \(No. 2\) Order 1988 \(S.I. 1988/2212\)](#), arts. 1, **6(a)**

^[F16]Notes:

(1) Items 15 and 16 do not apply where the goods contain more than 25 per cent. of private commercial advertising.

(2) ^[F17]Items 18 and 19 apply only to publications or printed matter on which value added tax or any other tax has been paid in the third country from which they have been exported and which have not benefited, by virtue of their exportation, from any relief from payment thereof.]

(3) In item 19, “foreign political organisations” means those which are officially recognised as such in the United Kingdom.]

^[F18](4) In item 11 “travel agent” includes airlines, national railway undertakings, ferry operators and similar organisations.]

^[F19](5) In items 2, 15, 16 and 19 “foreign” means from a country other than the United Kingdom.]

Textual Amendments

F16 Sch. 2 Group 7 Notes substituted (1.1.1989) by [The Value Added Tax \(Imported Goods\) Relief \(Amendment\) \(No. 2\) Order 1988 \(S.I. 1988/2212\)](#), arts. 1, **6(b)**

F17 Sch. 2 Group 7 Note 2 substituted (1.1.1993) by [The Value Added Tax \(Imported Goods\) Relief \(Amendment\) Order 1992 \(S.I. 1992/3120\)](#), arts. 1, **5(f)**

F18 Sch. 2 Group 7 Note 4 inserted (1.1.1993) by [The Value Added Tax \(Imported Goods\) Relief \(Amendment\) Order 1992 \(S.I. 1992/3120\)](#), arts. 1, **5(g)**

F19 Sch. 2 Group 7 Note 5 inserted (1.1.1993) by [The Value Added Tax \(Imported Goods\) Relief \(Amendment\) Order 1992 \(S.I. 1992/3120\)](#), arts. 1, **5(h)**

GROUP 8

ARTICLES SENT FOR MISCELLANEOUS PURPOSES

Commencement Information

I7 Sch. 2 Group 8 in force at 1.7.1984, see [art. 1](#)

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1. Material relating to trademarks, patterns or designs and supporting documents and applications for patents, imported for the purpose of being submitted to bodies competent to deal with protection of copyright or industrial or commercial patent rights.
2. Objects imported for the purpose of being submitted as evidence, or for a like purpose, to a court or other official body in the United Kingdom.
3. Photographs, slides and stereotype mats for photographs, whether or not captioned, sent to press agencies and publishers of newspapers or magazines.
4. Recorded media, including punched cards, sound recordings and microfilm, sent free of charge for the transmission of information.
5. Any honorary decoration conferred by a government or Head of State abroad on a person resident in the United Kingdom and imported on his behalf.
6. Any cup, medal or similar article of an essentially symbolic nature, intended as a tribute to activities in the arts, sciences, sport, or the public service, or in recognition of merit at a particular event, which is either—
 - (a) donated by an authority or person established abroad for the purpose of being presented in the United Kingdom, or
 - (b) awarded abroad to a person resident in the United Kingdom and imported on his behalf.
7. Goods (other than alcoholic beverages or tobacco products) sent on an occasional basis as gifts in token of friendship or goodwill between bodies, public authorities or groups carrying on an activity in the public interest.
8. ^{F20}Any consignment of goods (other than alcoholic beverages, tobacco products, perfumes or toilet waters) not exceeding [^{F21}£15] in value^{F22}....]
9. [^{F23}Awards, trophies and souvenirs of a symbolic nature and of limited value intended for distribution free of charge at business conferences or similar international events to persons normally resident in a country other than the United Kingdom.]

Textual Amendments

- F20** Sch. 2 Group 8 Item 8 and Notes 2, 3 omitted (17.12.2020 for specified purposes) by virtue of [Taxation \(Post-transition Period\) Act 2020 \(c. 26\), s. 11\(1\)\(e\), Sch. 3 para. 18](#) (with Sch. 2 para. 7(7)-(9))
- F21** Sum in Sch. 2 Group 8 Item 8 substituted (with effect in accordance with s. 77(2)(3) of the amending Act) by [Finance Act 2011 \(c. 11\), s. 77\(1\)](#)
- F22** Words in Sch. 2 Group 8 Item 8 revoked (1.1.1989) by [The Value Added Tax \(Imported Goods\) Relief \(Amendment\) \(No. 2\) Order 1988 \(S.I. 1988/2212\), arts. 1, 7\(a\)](#)
- F23** Sch. 2 Group 8 Item 9 added (1.1.1989) by [The Value Added Tax \(Imported Goods\) Relief \(Amendment\) \(No. 2\) Order 1988 \(S.I. 1988/2212\), arts. 1, 7\(b\)](#)

[^{F24}[^{F25}Notes]:

- [^{F26}(1)] Items 5, 6, 7 and 9 do not apply to any importation of a commercial character.]
- ^{F20}(2)
- ^{F20}(3)

Textual Amendments

- F24** Sch. 2 Group 8 Notes substituted (1.1.1989) by [The Value Added Tax \(Imported Goods\) Relief \(Amendment\) \(No. 2\) Order 1988 \(S.I. 1988/2212\), arts. 1, 7\(c\)](#)

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- F25** Word in Sch. 2 Group 8 Notes heading substituted (with effect in accordance with s. 199(4)(5) of the amending Act) by Finance Act 2012 (c. 14), s. 199(2)
- F26** Sch. 2 Group 8 Note renumbered as Sch. 2 Group 8 Note 1 (with effect in accordance with s. 199(4)(5) of the amending Act) by Finance Act 2012 (c. 14), s. 199(2)

GROUP 9

WORKS OF ART AND COLLECTORS' PIECES

Commencement Information

I8 Sch. 2 Group 9 in force at 1.7.1984, see art. 1

Item No.

1. Works of art and collectors' pieces imported by approved museums, galleries or other institutions for a purpose other than sale.

Note:Item I applies only where the goods are—

- (a) of an educational, scientific or cultural character; and
- (b) imported free of charge or, if for a consideration, are not supplied to the importer in the course or furtherance of any business.

[^{F27}GROUP 10—

TRANSPORT

Textual Amendments

F27 Sch. 2 Group 10 substituted (1.1.1989) by The Value Added Tax (Imported Goods) Relief (Amendment) (No. 2) Order 1988 (S.I. 1988/2212), arts. 1, 8

Item No.

1. Fuel contained in the standard tanks of a vehicle or of a special container, for use exclusively by such vehicle or such special container.
2. Fuel, not exceeding 10 litres for each vehicle, contained in portable tanks carried by a vehicle, for use exclusively by such vehicle.
3. Lubricants contained in a vehicle, for use exclusively by such vehicle.
4. Litter, fodder and feedingstuffs contained in any means of transport carrying animals, for the use of such animals during their journey.
5. Disposable packings used for the stowage and protection of goods during their transportation to the United Kingdom.

Notes:

- (1) “Standard tanks” means any of the following—
 - (a) tanks permanently fitted to a vehicle and which are fitted to all vehicles of that type by the manufacturer, to supply directly fuel for the purpose of propulsion and, where appropriate, for the operation, during transport, of refrigeration systems and other systems;

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- (b) gas tanks fitted to vehicles designed for the direct use of gas as a fuel;
 - (c) tanks fitted to ancillary systems with which a vehicle is equipped; and
 - (d) tanks permanently fitted to a special container and which are fitted to all special containers of that type by the manufacturer, to supply directly fuel for the operation, during transport, of refrigeration systems and other systems with which special containers are equipped.
- (2) “Vehicle” means any motor road vehicle.
- (3) “Special container” means any container fitted with specially designed apparatus for refrigeration systems, oxygenation systems, thermal insulation systems and other systems.
- (4) Item 2 does not apply in the case of any special purpose vehicle or a vehicle which, by its type of construction and equipment, is designed for and capable of transporting goods or more than nine persons including the driver.
- (5) Item 3 applies only to lubricants necessary for the normal operation of the vehicle during its journey.
- (6) Item 5 applies only where the cost of the packings is included in the consideration for the goods transported.]

GROUP 11

WAR GRAVES, FUNERALS, ETC

Commencement Information

19 Sch. 2 Group 11 in force at 1.7.1984, see [art. 1](#)

Item No.

1. Goods imported by an approved organisation for use in the construction, upkeep or ornamentation of cemeteries, tombs and memorials in the United Kingdom which commemorate war victims of other countries.
2. Coffins containing human remains.
3. Urns containing human ashes.
4. Flowers, wreaths and other ornamental objects accompanying goods described in items 2 or 3.
5. Flowers, wreaths and other ornamental objects, imported without any commercial intent by a person resident abroad, for use at a funeral or to decorate a grave.

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