Economics With Taxation And Agrarian Reforms File PDF

Economics with taxation and agrarian reforms is a vital subject that explores how governments influence economic growth, income distribution, and agricultural productivity through fiscal policies and land reforms. Both taxation and agrarian reforms serve as powerful tools to address issues such as inequality, rural poverty, and inefficient resource allocation. Understanding their interplay is essential for policymakers aiming to promote sustainable development, ensure social justice, and foster a balanced economy. This article delves into the fundamental concepts of taxation and agrarian reforms, their roles in economic development, challenges faced, and the ways they can be effectively implemented to achieve socio-economic objectives.

Understanding Economics in the Context of Taxation and Agrarian Reforms

What is Economics in this Context?

Economics, in the realm of taxation and agrarian reforms, pertains to how economic resources are distributed, taxed, and reallocated to promote growth and equity. It involves analyzing the impact of fiscal policies on different sectors?particularly agriculture?and how reforms in land ownership and usage can transform rural economies. These strategies are intertwined because taxation policies influence agricultural productivity, income distribution, and the incentives faced by farmers.

The Significance of Taxation in Economics

Taxation is a primary instrument through which governments generate revenue and direct economic activity. It influences consumer behavior, investment decisions, and resource allocation. An efficient tax system balances revenue needs with minimal distortion to economic incentives. In agricultural economies, taxation policies can either support rural development or hinder productivity if poorly designed.

Role of Agrarian Reforms in Economic Development

Agrarian reforms aim to address land inequality, improve productivity, and enhance rural livelihoods. These reforms often involve redistributing land, providing access to credit, and introducing modern farming techniques. Effective reforms can lead to increased agricultural output, reduced poverty, and overall economic growth, especially in developing countries where agriculture is a significant sector.

Taxation and Its Impact on Agriculture and Rural Economy

Types of Taxes Affecting Agriculture

Agriculture is affected by various taxes, including:

- Income Tax: on profits earned by farmers or agribusinesses
- Property Tax: on land and farm assets
- Excise Duty: on agricultural inputs like fertilizers and pesticides
- Sales Tax / VAT: on farm produce and equipment
- Export and Import Duties: affecting agricultural exports/imports

Each tax type influences different aspects of farming operations and market prices.

Taxation Policies and Agricultural Incentives

Effective tax policies can incentivize productivity and modernization:

- Tax Exemptions: for small farmers or for specific crops to promote cultivation
- Tax Credits: for investments in irrigation, machinery, or sustainable practices
- Progressive Taxation: to reduce income disparity among farmers

However, excessive taxation can discourage investment, reduce profitability, and lead to informal or black markets.

Challenges in Taxation of the Agricultural Sector

- Informal Economy: many farmers operate outside the formal tax system
- Difficulty in Valuation: assessing land and produce value accurately
- Political Sensitivities: taxation in rural areas may face resistance
- Limited Tax Collection Infrastructure: especially in remote regions

Agrarian Reforms: Objectives and Strategies

Objectives of Agrarian Reforms

- Redistribute land to ensure equitable ownership

- Increase agricultural productivity
- Reduce rural poverty and inequality
- Promote sustainable farming practices
- Strengthen rural infrastructure and access to credit

Types of Agrarian Reforms

- Land Redistribution: transferring land from large holdings to landless or marginal farmers
- Tenancy Reforms: regulating rent and security of tenure
- De-collectivization: breaking up collective or communal land holdings
- Legal Reforms: simplifying land registration and ownership rights

Implementation Challenges

- Resistance from landowners
- Difficulties in land valuation and redistribution logistics
- Political opposition
- Ensuring sustainable agricultural practices post-reform

Integrating Taxation and Agrarian Reforms for Sustainable Development

Synergies Between Tax Policies and Reforms

Combining taxation and reforms can maximize benefits:

- Progressive taxes can fund land redistribution initiatives
- Tax incentives can encourage modern farming techniques
- Tax exemptions can support small and marginal farmers during transition
- Tax revenue can finance rural infrastructure development

Case Studies of Successful Integration

- West Bengal, India: Land reforms combined with supportive tax policies increased productivity and reduced rural poverty.
- Brazil?s Land Reform Program: Land redistribution paired with tax incentives for sustainable agriculture improved rural livelihoods.

- Kenya?s Agricultural Taxation System: Reforms aimed at simplifying tax collection and providing incentives for smallholder farmers.

Policy Recommendations and Future Outlook

Designing Effective Taxation Policies

- Simplify tax codes to reduce evasion
- Tailor taxes to specific agricultural sectors
- Use tax revenues to fund rural development projects
- Ensure tax fairness and transparency

Promoting Agrarian Reforms

- Establish clear legal frameworks for land redistribution
- Support farmers with access to credit, technology, and markets
- Engage local communities in reform processes
- Focus on sustainable and environmentally friendly practices

Future Trends and Challenges

- Increasing use of technology for land and tax management
- Balancing modernization with traditional practices
- Addressing climate change impacts on agriculture
- Ensuring equitable growth in rural areas

Conclusion

Economics with taxation and agrarian reforms is a complex but crucial field that significantly influences a country?s development trajectory. A well-calibrated tax system can generate necessary revenue, incentivize productivity, and promote fairness, while effective agrarian reforms can transform rural economies, reduce inequality, and foster sustainable growth. Policymakers must approach these tools holistically, understanding their interdependence and crafting strategies that serve both economic efficiency and social justice. As the global economy evolves, continued innovation and commitment to inclusive policies will be essential to harness the full potential of taxation and agrarian reforms for a prosperous future.

Economics with Taxation and Agrarian Reforms: Navigating Growth, Equity, and Agricultural

Development

In the complex landscape of economic development, the intertwined roles of economics with taxation and agrarian reforms stand out as pivotal drivers shaping a nation's growth trajectory, income distribution, and rural prosperity. These two facets?tax policies and land reforms?are instrumental in fostering sustainable development, reducing inequality, and ensuring equitable resource distribution, particularly in agrarian economies. This article delves into the nuanced relationship between taxation and agrarian reforms, exploring their objectives, mechanisms, challenges, and the synergies that can propel economic progress.

The Role of Economics with Taxation in Development

Taxation serves as the backbone of any modern economy, providing the resources necessary for government expenditure on infrastructure, social services, and development programs. Effective tax policies not only generate revenue but also influence economic behavior, income distribution, and investment patterns.

Key Objectives of Taxation in Economic Development:

- Revenue Generation: Sustaining government functions, development projects, and social welfare schemes.
- Redistribution of Income: Narrowing income disparities through progressive taxation.
- Incentivizing or Discouraging Activities: Using tax incentives or levies to promote desired economic behaviors or curb harmful practices.
- Stabilizing the Economy: Smoothing out economic cycles through fiscal policy adjustments.

Understanding Agrarian Reforms: Goals and Significance

Agrarian reforms encompass policies aimed at restructuring land ownership, improving agricultural productivity, and alleviating rural poverty. Given that a significant portion of the population in many developing countries depends on agriculture, reforms in this sector have profound implications for overall economic stability and growth.

Main Objectives of Agrarian Reforms:

- Land Redistribution: Breaking up large estates to distribute land among landless or smallholder farmers.
- Secure Land Rights: Ensuring tenants and smallholders have legal security over their holdings.
- Enhancing Productivity: Introducing modern farming techniques, credit access, and

infrastructure.
- Rural Poverty Alleviation: Improving livelihoods and reducing income disparities between rural and urban areas.

The Intersection of Taxation and Agrarian Reforms

The synergy between economics with taxation and agrarian reforms is critical in creating an environment where rural economies can thrive while maintaining fiscal stability.

How They Interact:

- Funding Land Reforms: Tax revenues can finance land redistribution programs, rural infrastructure, and extension services.
- Tax Incentives for Agriculture: Providing tax breaks or subsidies to encourage modernization, mechanization, and sustainable practices.
- Taxation of Land and Agricultural Income: Implementing land taxes or agricultural income taxes to generate revenue and discourage land hoarding.
- Addressing Tax Evasion: Ensuring compliance among rural landholders and farmers to increase revenue and fairness.

Mechanisms and Policies for Effective Integration

To harness the benefits of both taxation and agrarian reforms, policymakers can adopt a range of strategies:

- Progressive Land Taxation

Implementing land taxes based on land value, which:

- Discourages speculation and hoarding.
- Generates revenue for rural development.
- Encourages efficient land use.

- Tax Incentives for Agricultural Modernization

Offering tax exemptions or reductions for:

- Farmers adopting sustainable practices.
- Investments in irrigation, machinery, and storage facilities.
- Organic and value-added agriculture.

- Revenue Utilization for Rural Development

Channeling tax proceeds into:

- Rural infrastructure (roads, electricity, sanitation).
- Extension services and training programs.
- Credit facilities and insurance schemes for farmers.

- Tax Reforms to Broaden the Rural Tax Base

Simplifying tax codes and reducing loopholes to:

- Increase compliance among smallholders.
- Reduce tax evasion and corruption.
- Ensure fair contribution from all stakeholders.

Challenges in Implementing Taxation and Agrarian Reforms

While the integration of taxation and agrarian reforms offers numerous benefits, several challenges hinder their effective implementation:

- Resistance from Landowners: Opposition from large landholders fearing loss of privileges.
- Tax Evasion and Informality: Difficulties in taxing small-scale farmers and rural landholders.
- Administrative Capacity: Limited infrastructure and human resources for effective enforcement.
- Social and Political Factors: Potential conflicts over land redistribution and taxation policies.
- Cultural Factors: Traditional land tenure systems may resist formal reforms.

Case Studies and Examples

India?s Land Reforms and Tax Policies

India?s post-independence land reforms aimed at redistributing land and instituting land ceilings,

coupled with agricultural income tax reforms. While progress was uneven, these initiatives helped reduce feudal landholding patterns and increased rural income levels.

Latin America?s Tax and Land Reforms

Countries like Brazil and Mexico have implemented progressive land taxes and land redistribution programs to curb inequality, though challenges remain regarding enforcement and sustainability.

Challenges in Sub-Saharan Africa

Many African nations face difficulties in implementing effective land reforms and taxation due to weak institutions, customary land rights, and limited administrative capacity.

Future Directions and Recommendations

To optimize the benefits of economics with taxation and agrarian reforms, countries should consider:

- Developing Comprehensive Land Policies: Combining land redistribution with secure tenure and modern land registration.
- Enhancing Tax Administration: Investing in technology, training, and transparency to improve compliance.
- Promoting Inclusive Growth: Ensuring reforms reach marginalized groups and smallholders.
- Fostering Public-Private Partnerships: Leveraging private sector investments in rural infrastructure and services.
- Encouraging Sustainable Practices: Using tax incentives to promote environmentally friendly agriculture.

Conclusion

Economics with taxation and agrarian reforms are fundamental pillars for equitable and sustainable economic development. When effectively integrated, these strategies can transform rural societies, increase productivity, reduce inequality, and generate the fiscal resources necessary for broader national progress. Overcoming implementation challenges requires political will, institutional strengthening, and community participation. As nations strive for inclusive growth, the thoughtful design of tax policies aligned with progressive land reforms will remain central to shaping resilient, prosperous, and equitable economies.

QuestionAnswer How do taxation policies influence agricultural productivity and rural development? Taxation policies can incentivize or disincentivize agricultural investment by providing tax breaks or imposing levies, thereby affecting productivity. Fair and targeted taxes can generate

revenue for rural infrastructure and services, promoting sustainable rural development. What role do agrarian reforms play in reducing income inequality in rural areas? Agrarian reforms, such as land redistribution and tenancy reforms, aim to improve land access for farmers, increase productivity, and reduce income disparities, thereby promoting equitable growth in rural communities. How can taxation be used to promote sustainable farming practices? Governments can implement tax incentives for eco-friendly farming methods, such as lower taxes for organic producers or penalties for practices harmful to the environment, encouraging sustainable agricultural practices. What are the economic impacts of land reforms on agricultural markets? Land reforms can lead to increased agricultural productivity, better land utilization, and more equitable wealth distribution, which can stabilize markets. However, poorly implemented reforms may cause market disruptions or reduced investment. How does differential taxation affect smallholder farmers versus large agribusinesses? Differential taxation can provide tax relief to smallholder farmers to support their livelihoods, while higher taxes on large agribusinesses can curb monopolistic practices. Balancing these policies ensures fair competition and rural income support. In what ways can taxation revenue be allocated to fund agrarian reforms? Tax revenue can be allocated to land redistribution programs, rural infrastructure, irrigation projects, and agricultural extension services, fostering inclusive growth and modernization in the agricultural sector. What are the challenges in implementing effective agrarian reforms and taxation policies simultaneously? Challenges include resistance from vested interests, administrative capacity limitations, ensuring equitable distribution, and balancing fiscal sustainability with social objectives, requiring careful policy design and political will. How does globalization impact taxation and agrarian reforms in developing countries? Globalization can increase foreign investment and trade opportunities, but may also pressure governments to lower taxes or privatize land, potentially complicating reforms. Effective policies must balance integration with protecting rural livelihoods and land rights.

Related keywords: economic policy, fiscal policy, land reform, taxation policy, rural development, agricultural economics, government revenue, land redistribution, tax reforms, rural taxation

Foundations in taxation lso june december 2013

Foundations in Taxation LSO June December 2013: An In-Depth Analysis

Foundations in taxation LSO June December 2013 serves as a significant milestone for students and professionals aiming to grasp the fundamental principles and practical applications of taxation. This period, encapsulated within the Learning and Skills Organisation (LSO) framework, offers a comprehensive overview of core taxation concepts, legislative frameworks, and ethical considerations essential for a robust understanding of tax systems. The following article provides an

in-depth exploration of key topics covered during this session, including the theoretical foundations of taxation, types of taxes, tax planning, compliance, and contemporary issues faced by tax authorities and taxpayers alike.

Theoretical Foundations of Taxation

Definition and Purpose of Taxation

- Taxation is the process by which governments impose financial charges on individuals and entities to fund public expenditure.
- The primary purposes include revenue generation, redistribution of wealth, regulation of economic activities, and influence on behavior.
- Taxation acts as a vital tool for economic development and social stability.

Principles of Taxation

Understanding the fundamental principles ensures that taxes are fair, efficient, and effective. The key principles include:

- **Equity:** Taxes should be fair to all taxpayers, considering their ability to pay.
- **Certainty:** Taxpayers should have clarity about when, how, and how much they are to pay.
- **Convenience:** The process of paying taxes should be straightforward and accessible.
- **Economy:** The cost of tax collection should be minimal relative to revenue generated.

Types of Taxation Systems

Taxation systems can be categorized based on several criteria:

- **Progressive, Proportional, and Regressive Taxation:**

- **Progressive:** Tax rate increases with income (e.g., income tax).
- **Proportional:** Same rate applied regardless of income level (e.g., flat tax).
- **Regressive:** Tax rate decreases as income increases (e.g., sales tax).

- **Direct and Indirect Taxes:**

- **Direct Taxes:** Levied directly on individuals or entities (e.g., income tax, corporate tax).
- **Indirect Taxes:** Levied on goods and services, passed onto consumers (e.g., VAT, sales tax).

Tax Legislation and Regulatory Framework

Key Tax Laws and Regulations

The legislative environment forms the backbone of taxation systems. Key laws include:

- **Income Tax Act:** Governs taxation of individual and corporate income.
- **Value Added Tax (VAT) Act:** Regulates indirect tax on goods and services.
- **Tax Administration Act:** Defines procedures for tax collection, compliance, and enforcement.
- **Double Taxation Agreements (DTAs):** Bilateral treaties to prevent double taxation and tax evasion.

Tax Authorities and Their Roles

Effective tax administration relies on various agencies and their responsibilities:

- **Tax Collection:** Ensuring timely and efficient collection of taxes.
- **Taxpayer Education:** Informing taxpayers about their rights and obligations.
- **Compliance Enforcement:** Detecting and penalizing tax evasion and fraud.
- **Policy Implementation:** Developing and implementing tax policies aligned with national goals.

Tax Planning and Compliance

Principles of Tax Planning

Tax planning involves arranging financial affairs to minimize tax liabilities within the legal framework. Essential principles include:

- **Legality:** All arrangements must comply with existing laws.
- **Efficiency:** Methods should optimize tax benefits without undue risk.
- **Timeliness:** Planning should be done in a manner that maximizes benefits within legal timelines.

Common Tax Planning Strategies

- Utilization of tax allowances, deductions, and credits.
- Timing income and expenditure to optimize tax liabilities.

- Structuring transactions to benefit from favorable tax treatment.
- Choosing appropriate business structures (e.g., sole proprietorship, partnership, corporation).

Tax Compliance and Filing Procedures

Adhering to compliance requirements ensures smooth operations and avoids penalties. The typical process includes:

- Registration with tax authorities.
- Maintaining accurate financial records.
- Preparing and submitting tax returns within deadlines.
- Paying taxes due on time.
- Responding to audits and inquiries promptly.

Contemporary Issues in Taxation (as of 2013)

Tax Evasion and Avoidance

Tax evasion remains a significant challenge, undermining government revenue. Strategies to combat this include:

- Strengthening audit and enforcement mechanisms.
- Enhancing transparency through information sharing.
- Implementing stricter penalties for non-compliance.

Globalization and Taxation

International economic integration complicates taxation, especially regarding:

- Transfer pricing issues.
- Tax havens and offshore banking.
- Double taxation concerns and the importance of DTAs.

Technological Advances and Tax Administration

Advances in technology during 2013 have impacted tax administration through:

- Electronic filing systems.
- Data analytics for compliance monitoring.
- Online taxpayer portals for better engagement.

Tax Reforms and Policy Debates

Reforms during this period focused on:

- Broadening the tax base.
- Adjusting rates to stimulate economic growth.
- Addressing inequalities through progressive taxation.

Conclusion

The "Foundations in Taxation LSO June December 2013" encapsulate a broad spectrum of principles, laws, and contemporary issues that underpin effective tax systems. Understanding the theoretical basis?such as the purposes and principles of taxation?is crucial for designing fair and efficient tax policies. Equally important are the legislative frameworks, compliance mechanisms, and ethical considerations that ensure transparency and accountability. As global economic dynamics evolve, so too do the challenges faced by tax authorities, necessitating adaptive strategies such as technological innovations and international cooperation. For students and professionals alike, mastering these foundational elements is vital for contributing to sustainable fiscal policies and fostering equitable economic development. The knowledge gained from this period remains relevant, offering insights into both the complexities and opportunities inherent in taxation systems worldwide.

Foundations in Taxation LSO June December 2013 stands as a pivotal resource for students and professionals seeking a comprehensive understanding of the fundamental principles, concepts, and frameworks that underpin taxation systems. This publication, often referenced in academic circles and by practitioners, offers an in-depth exploration of the core theories, legal structures, and practical applications that form the backbone of taxation law and policy. Its detailed approach makes it an essential guide for those aiming to grasp the complexities of tax systems, whether in the context of national legislations or international tax environments.

Introduction to Foundations in Taxation

The publication sets the stage by outlining the importance of taxation as a vital element of any economic system. It emphasizes the role of taxation in funding government expenditures, redistributing income, influencing economic behavior, and maintaining fiscal stability. The introductory chapters clarify the objectives of taxation, including economic efficiency, equity,

simplicity, and revenue sufficiency. Understanding these foundational principles is crucial for analyzing how tax laws are formulated and implemented.

Core Principles of Taxation

Tax Equity and Fairness

The text discusses two primary notions of equity:

- Horizontal Equity: Individuals with similar income or circumstances should pay similar taxes.
- Vertical Equity: Those with greater ability to pay should contribute more.

The book explores how these principles influence tax policy, highlighting debates around progressive versus proportional taxation.

Taxability and Jurisdiction

An essential component of the foundation is understanding what constitutes taxable income and the jurisdictional scope of taxation. The material explains concepts like residence-based taxation versus source-based taxation, and how jurisdictions determine their taxing rights.

Features:

- Clarification of tax residence concepts.
- Differentiation between worldwide income and territorial tax systems.

Legal Framework and Tax Laws

The publication emphasizes the importance of statutory laws, regulations, and judicial decisions in shaping taxation. It discusses the hierarchy of tax laws and the role of administrative agencies.

Pros:

- Provides a clear overview of legal sources.
- Explains the importance of precedents in tax law interpretation.

Cons:

- Can be complex for beginners without prior legal background.

Tax Structures and Types

The book categorizes taxes into various types, such as income tax, corporate tax, value-added tax (VAT), and property tax. Each is examined in terms of its purpose, calculation methods, and policy considerations.

Income Tax

The section covers the principles of income taxation, including gross income, deductions, credits, and tax rates. It elaborates on the distinction between personal and corporate income taxation.

Features:

- Examples illustrating calculation methods.
- Discussion on tax avoidance and evasion.

Indirect Taxes and Consumption Taxes

VAT and sales taxes are analyzed, with attention to their regressive nature and economic impact.

Pros:

- Insight into the administrative ease of collection.
- Emphasis on transparency and compliance issues.

Tax Policy and Planning

This segment delves into how taxation influences economic decisions and behavior. It discusses the principles of tax planning, tax incentives, and the economic effects of various tax policies.

Tax Avoidance and Evasion

The text distinguishes between legal tax avoidance and illegal tax evasion, providing case studies and legal considerations.

Features:

- Strategies used by taxpayers.
- Legal boundaries and penalties.

International Taxation

The book explores issues relating to cross-border taxation, double taxation treaties, transfer pricing, and tax havens.

Pros:

- Clear explanations of complex international tax concepts.
- Relevance to globalized economies.

Cons:

- Limited coverage of recent developments beyond 2013.

Critical Analysis of Taxation Principles

The publication offers a critical perspective on foundational principles, questioning their practical application and fairness in real-world scenarios. It discusses challenges such as tax avoidance strategies, the complexity of tax law, and the balance between revenue collection and economic growth.

Pros and Cons of Different Approaches

- Progressive Taxation
- Pros: Promotes equity, reduces income inequality.
- Cons: Can discourage high earners, administrative complexity.

- Flat Tax Systems
- Pros: Simplicity, ease of administration.
- Cons: Potentially regressive, less equitable.

Features and Strengths of the Publication

- Comprehensive Coverage: The publication covers a broad spectrum of taxation topics, from theoretical foundations to practical applications.
- Educational Value: Its detailed explanations, case studies, and examples facilitate learning and understanding.
- Legal and Policy Integration: Combines legal analysis with policy considerations, offering a holistic view.
- Structured Approach: Clear chapter divisions and logical progression aid navigation and comprehension.

Limitations:

- The depth of legal analysis might be overwhelming for non-lawyers.
- Some topics, especially international tax issues, may lack updates post-2013, limiting relevance to current developments.

Impact and Relevance

Despite being rooted in the context of 2013, the principles outlined remain foundational to understanding modern taxation. The concepts of equity, efficiency, and legality continue to underpin tax policy debates worldwide. The publication?s emphasis on legal frameworks and policy considerations makes it a valuable resource for students, academics, and practitioners interested in the conceptual underpinnings of taxation.

Conclusion

Foundations in Taxation LSO June December 2013 offers an extensive and insightful exploration of the fundamental principles that govern taxation systems. Its strengths lie in its comprehensive coverage, clarity, and integration of legal and policy perspectives. While some areas could benefit from more recent updates, the core concepts remain relevant and essential for anyone seeking a deep understanding of taxation. The publication effectively balances theoretical foundations with practical implications, making it a vital reference for those involved in or studying the field of taxation. Its detailed approach not only enhances knowledge but also encourages critical thinking about the fairness, efficiency, and legality of tax systems worldwide.

QuestionAnswer What are the key principles of taxation covered in the Foundations in Taxation course for June/December 2013? The course covers principles such as equity, neutrality, certainty, convenience, and efficiency, which form the basis for understanding various tax policies and their implementation. How does the Foundations in Taxation syllabus from June/December 2013 address income tax calculation? It provides detailed guidance on determining taxable income, allowable deductions, exemptions, and the computation of income tax liability for individuals and corporations.

What are the main types of taxes discussed in the June/December 2013 Foundations in Taxation syllabus? The syllabus covers direct taxes like income tax and corporate tax, as well as indirect taxes such as value-added tax (VAT) and excise duties. How are tax planning and compliance emphasized in the June/December 2013 Foundations in Taxation curriculum? The curriculum highlights the importance of legal tax planning strategies, understanding tax laws, timely filing, and maintaining proper documentation to ensure compliance and optimize tax liabilities. What are some recent developments or updates in taxation law included in the June/December 2013 Foundations in Taxation material? The material discusses changes in tax rates, new tax incentives, amendments to tax legislation, and evolving international tax treaties relevant during that period.

Related keywords: taxation fundamentals, tax laws 2013, income tax basics, taxation principles, taxation exams june 2013, taxation syllabus december 2013, tax regulations 2013, tax planning strategies, financial accounting for taxation, tax preparation tips

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