

Kingdom of Morocco



Ministry of Economy, Finance
and Administration Reform



Moroccan Customs,

Women and Men imbued
by a quality requirement



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قَسَمُ اَمْنَاءِ الدِّيَّانَةِ

اَقْسَمُ بِاللَّهِ الَّذِي لَا إِلَهَ إِلَّا هُوَ الْعَلِيمُ الْغَنِيُّ وَالشَّهَادَةُ الْمَنْزِلُ
الْمُخَصَّفُ الْكَبِيرُ عَلَى سِرِّهِ الصَّامِدِ وَالْبَلِيدِ وَبِحَبِيبِ الْإِيمَانِ أَسْنَى
الْأَخَوِيَّةِ عَيْنِ الْخَزَنِ فِي جَمِيعِ مَا أَمْنَاءُ عَلَى مِنَ الْأَشْخَرَةِ قَبْرِي وَفَتَا
وَأَنْتَ لَا أَعْلَمُ ضِلَعُ شَيْءٍ مِنْ قِبَلِ الْخَزَنِ وَلَا أَوْفَوْا عَلَيْهِ .
وَأَنْتَ لَا أَعْلَمُ لِحَرْبٍ فِي تَعْيِيرِ سَائِغَةٍ وَتَقْوَاهَا . وَأَنْتَ لَا
أُولِي خَهْدًا فِي تَبْدِيلِ الصِّبْغَةِ بِجَانِبِ الْخَزَنِ فِيمَا أَسْنَى إِلَيَّ مِنْ
بَيْعٍ وَارْتِبَاعٍ وَمِنْ شَرْطٍ قَضِيَّةٍ أَوْ نَزَاعٍ وَلَيْتَ لَا أُولِي خَهْدٍ فِي
الْخَزَنِ وَتَغْيِيرِ أَوْ قَلْبَهُ لَا أَكْسَلُ عَمَّا طَوَّقِي مِنْ أَشْجَلَتِهِ .
وَأَنْتَ لَا أَعْلَمُ لِحَرْبٍ مِنْ أَقْرَبِي أَوْ خَزَلِي تَوَلَّى لِي مِنْ قِبَلِ الْخَزَنِ
وَلَوْ قَلْبِي دُونَ اسْتِخْدَاقٍ وَأَنْتَ لَا اسْتِخْدَاقٍ لِحَرْبٍ فِي عَمَلٍ خَاصَةٍ
نَفْسِي مِنَ الْمُسْتَحْدَرِينَ فِي أَمْرِ الْخَزَنِ وَلَوْ عَمَّ مِنْتَارَ وَأَنْتَ لَا أَدْخُلُ
عَلَيَّ مِنْ قَوْلِهِ الْجَزْمَةِ الشَّرِيفَةِ الْمُبَارَكَةِ وَمِنْ أَهْوَى لِحَجِّ الْيَنْفَلِ شَيْءٍ
نَزَلَ عَلَيَّ لِحَرْبٍ أَوْ مَقْدَرَةٍ إِلَّا إِلَيَّ حَوْلًا قَلْبِي وَفَقْلِي .
لَا فِي خِلَالٍ وَلَا فِي التَّرَجَالِ .

Oumanas Customs Oath under the regime of Amana in Morocco (19th century); an oath announcing values and commitments honored by the customs officials of yesteryear and of today

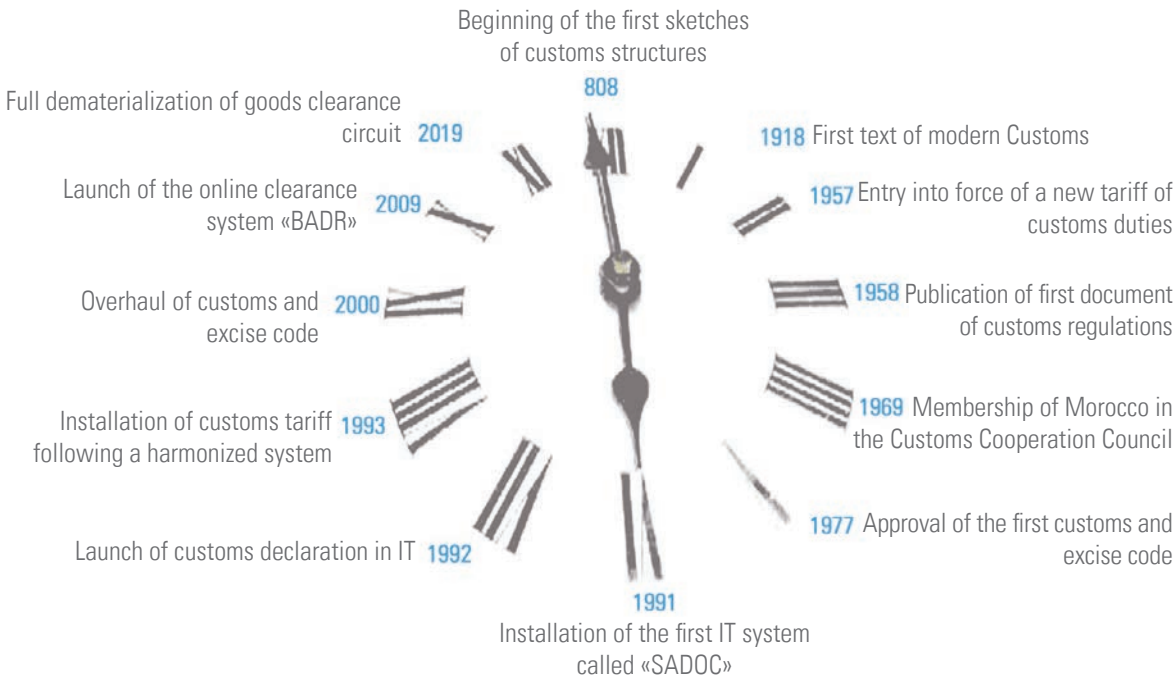
A CUSTOMS SERVICE WITH A CENTURIES OLD HISTORY

Customs and Excise Administration (CEA) of today is the product of a long history of customs officials, men and women of different generations who have contributed to its writing for 12 centuries.

The beginning of the first sketches of the customs structures harks back to the year 808. Customs service accompanied the various kingdoms and regimes of the country. From the Idrissid dynasty to the Alouites, and from protectorate to the independence of Morocco to arrive at the age of globalization. All these key epochs have marked its history and turned it into an institution that is constructing its identity while adapting to its environment.

The role of Customs became more evident with the signing in 1906 of the Algeciras act which officially opened Morocco to international trade. Over the years it became a true actor for growth concerned to make its activities evolve on a par with the changes taking place in its environment.

HIGH POINTS



A CUSTOMS SERVICE ACTING ON DIFFERENT FRONTS

■ ENCOURAGING THE ECONOMIC DEVELOPMENT OF THE COUNTRY

Being at the service of business competitiveness

The competitiveness of the national economy and its actors primarily depends on the creation of an attractive environment conducive to investment and business development.

Fully integrating this requirement, Customs ensures the adaptation of its procedures to the necessities of business development and the conditions for development of international trade. Its mobilization in this regard is realized by the establishment of measures of facilitation, of flexible customs regimes, dynamic and specially adapted to the needs of integration of businesses into the world economy.

The economic regimes in customs at the service of performance abroad

Adapted to the exporting business, the economic regimes in customs help to strengthen its competitiveness on global markets by allowing it to carry out storage, processing, utilization or circulation operations, relating to foreign goods, by suspending duties and taxes to which they are usually subjected.



Creation of a climate favorable to fair competition

In the extension of its role in support of the country's economic activity, Customs has a mission to protect businesses against fraudulent operators. Hence it takes care to ensure tax fairness by acting daily on the front

line in the fight against all types of commercial fraud and unfair practices. This action rests on a well thought out strategy in favour of an array of means aimed at the promotion of legitimate trade.

■ CONTRIBUTION TO THE PROTECTION OF CITIZENS, THE ENVIRONMENT AND NATIONAL HERITAGE

Acting for the protection and security of citizens

The increase in trade flows imposes a strengthening of the security of persons. Leading this mission from the front with other state bodies, Customs contributes to the protection of citizens by ensuring regulations are observed with regard to the quality and security of imported goods.

Action by customs authorities in this field consists of fighting against the high tides of fraud and to stamp out the illegal traffic in goods that potentially threaten public health and security (drugs, counterfeit products,



weapons and explosives, and products which are hazardous or non compliant with health and technical standards, etc.).

Contribution to preservation of the environment

Customs is also an actor in environmental protection. Through the checks applied in the sea ports and airports of the Kingdom, it ensures the application and observance of international agreements requiring specific measures geared to environmental protection

such as the CITES agreement relating to the trade in wild flora and fauna species threatened with extinction and the Basle agreement on the monitoring of cross-border movement of hazardous wastes and their elimination.

Participation in the preservation of moroccan heritage

Customs is empowered to check the legality of the departure of works of art, collectors' items and antiquities given the interest it shows in the preservation or enrichment of the cultural, artistic, historical and archeological heritage of

Morocco. The action it conducts at this level represents a little known role in focusing on the protection of the cultural identity of the country for which the customs authorities are always on standby.

■ COLLECTION OF TAX REVENUES

Funding the State budget

Customs collects, alongside other fiscal administrations, revenues constituting an essential contribution to the State budget (nearly 40% annually). It collects two categories of duties and taxes :

- those related to its specific remits such as import duties or internal taxes on consumption and,

- those instituted at the initiative of other administrations or public bodies which customs authorities are required to collect such as the parafiscal tax on imports or VAT tax.

A CUSTOMS SERVICE MOBILIZING VARIOUS MEANS OF ACTION

■ HUMAN CAPITAL

CEA relies, mainly, on its human capital consisting of 5,200 customs officials deployed over moroccan territory in a thought out and constantly revised manner.

Offering customers a local and high quality service, efficiently accompanying structural projects, meeting the requirements of regionalization are all strategic objectives to which human resource management tries to respond both with regard to recruitment and the deployment of human capital throughout the national territory.

Training of its personnel also constitutes a strategic axis on which Customs has focused to prepare for the Customs of tomorrow. Primarily administered at the level of the Customs Training Institute and regionalized

for the cycle of in-service training, training is a key pillar in strengthening the skills of the customs official to upgrade him to fully take up his roles as facilitator and protector as they evolve in current or future contexts.

Given the nature of its missions, CEA runs a significant brigade corps. Nearly one customs official out of two belongs to this body. The mapping of CEA activities includes more than 20 groups of jobs and functional domains.

More than 20% of the customs service staff consists of women a significant proportion of whom operate in the commercial and general administration branch.



■ MATERIAL MEANS

The development of commercial interactions combined with the diversification of the means and tools of fraud demands that Customs invests in a continuous program for strengthening the skills of the units mobilized for the fight against fraud. To do this, Customs

proceeds, as and when needed, to the acquisition of adequate means of transport, renewal of the means of transmission, and to the allocation to the brigades and check points of tools for detection of chemicals, organic materials or emission of X-rays.



Equipment adapted to the nature of the intervention by services operational in the field

- Mobile X ray scanners
- Vehicles with scanner
- Explosives detectors
- Radioactivity detectors
- Endoscopic wireless cameras for reservoirs and cavities
- Portable metal detectors
- Kits for the identification of narcotic products and substances
- Mirrors with telescopic arms
- Cross country vehicles and motorcycles



A CUSTOMS SERVICE WITH AN ORGANIZATION GUARANTEEING EFFICIENCY

A STRUCTURAL AND FUNCTIONAL ORGANIZATION

CEA is related to the Ministry of Economy, Finance and Administration Reform. With regard to the extent of its field of intervention, it operates in a network covering moroccan territory on land and at sea via regional structures :

- A Central Administration covering 4 central directorates in addition to a division
- ten (10) Regional Directorates related directly to the General Directorate

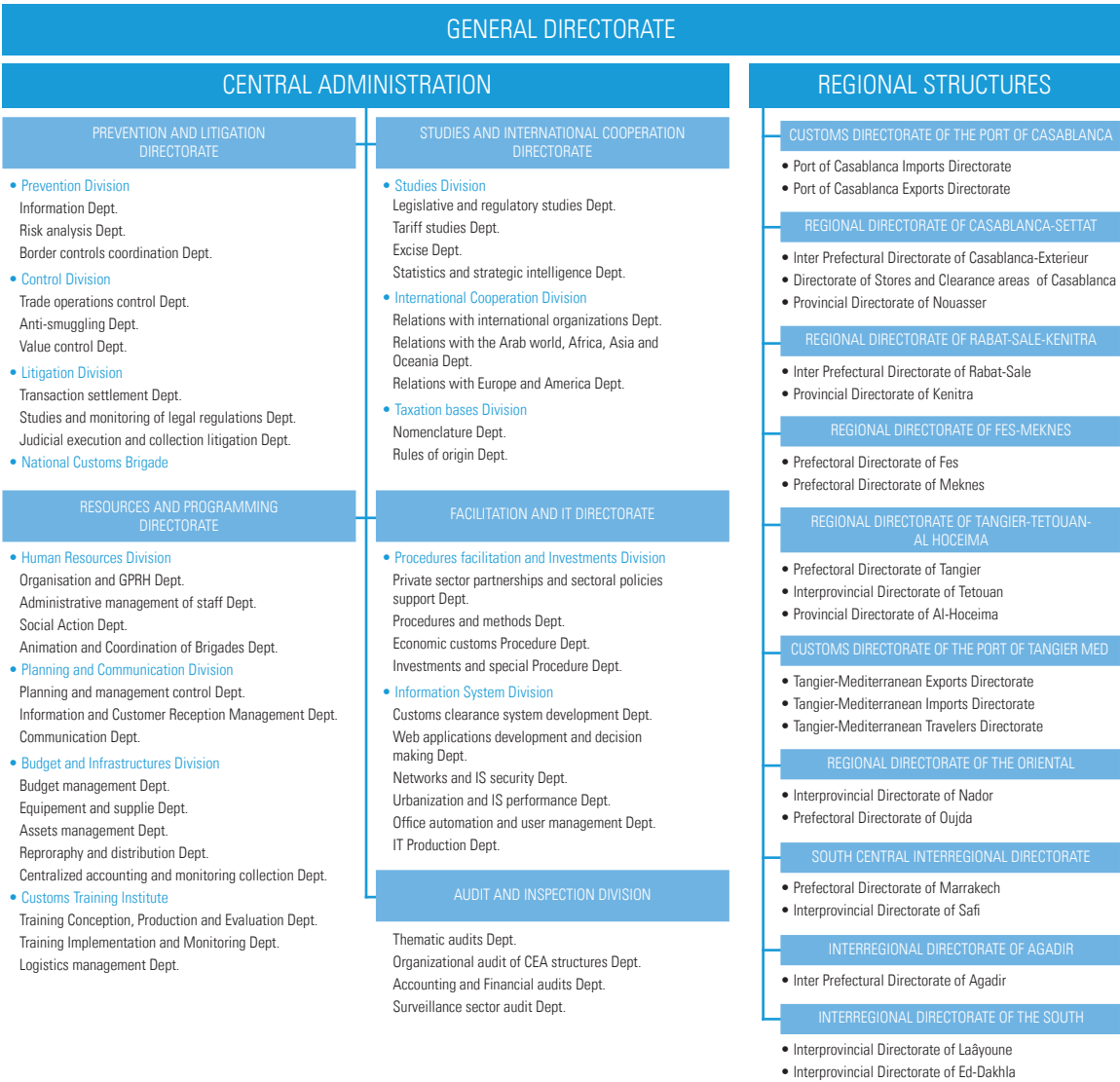
Between traditional and emerging missions, Customs ensures the functional and organizational adaptation of its structures best responding to the requirements of the environment in which it operates and guaranteeing, by way of decentralization a

wide territorial coverage aimed mainly at the offer to its customers of a local service and to provide large scale projects (Tanger-Med port, new marinas, new airports, etc.) installed at the level of several regional centers in Morocco with assistance fully up to all expectations.

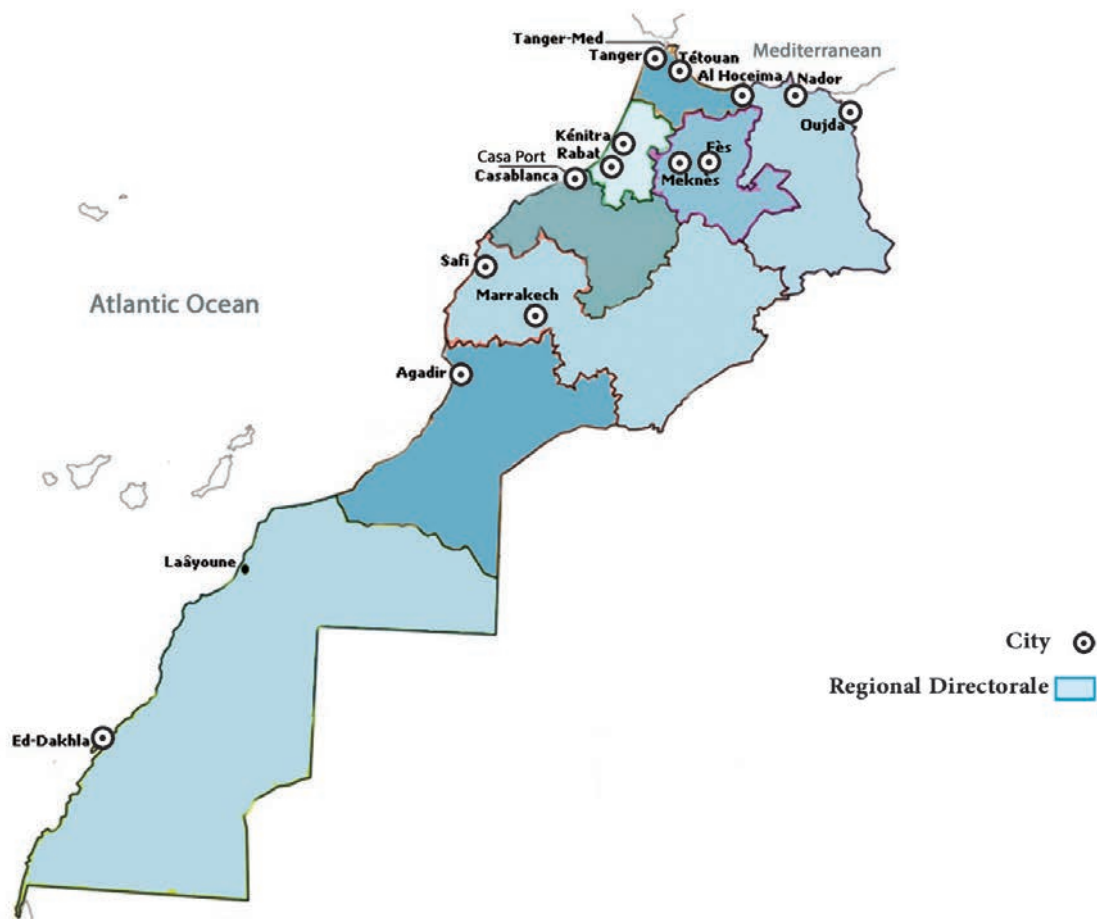
The customs service is present in:

- 50** ports (including **11** commerce, **3** for passengers, **26** fishing and **10** recreational harbours)
- 21** airoports
- 75** Stores and Clearance Areas
- 13** Free zones of which **7** are operational
- 6** border crossings

Organization of Morocan Customs



■ TERRITORIAL ORGANIZATION



A PRESENCE ACROSS THE NATIONAL TERRITORY THROUGH 10 REGIONAL DIRECTORATES

A CUSTOMS SERVICE COMMITTED TO IMPROVING GOVERNANCE

Customs is committed, for some years now, to a combination of actions aimed at conforming its management and its practices to the principle of good governance. This concern has grown over recent years thus demonstrating its determination to contribute efficiently to the economic and social growth of Morocco and to raise itself as a dynamic partner in a cross-border context with high stakes. Fulfilling this mission with regard to

the national and international environments necessarily entailed in-depth work on internal processes.

Several projects have been conducted in this way, others will be pursued.

In the meaning of CEA, the improvement of governance is a permanent process affecting several areas.

■ THE INTERNAL CONTROL SYSTEM IS PROGRESSIVELY EXPANDING

- The internal control bases are being put in place for the various business lines, in particular the formalisation of the existing hierarchical control
- CEA has a mapping of risk for which it gradually implements the measures for taking control
- The “BADR” information and clearance system includes mechanisms for monitoring clearance operations and the management of risk connected to it
- The procedure manuals equip the customs service officers with the guidelines for intervention and better assessment of its excesses.

■ AUDIT, A FUNCTION ON STAND-BY

Supported by the internal monitoring facility, the audit activity is geared towards prevention aimed at handling the upstream risks of excess. The monitoring of suspected or known irregularities is operated continuously involving all the Central and Regional Directorates.

The audit and inspection functions are exercised by a central structure and dedicated regional structures within the framework of a national approach coordinated by the Central Administration.

The audit function also exercises a surveillance activity to verify that all the decisions taken and the recommendations issued by the Management Committee are implemented, followed by actions and in the required deadlines.

In addition, the audit occurs not only for ensuring the application of the procedures put in place but also for contributing to their development while identifying the fields presenting a potential risk by use of map of risks.



■ ETHICS

Aware that the improvement of ethics passes not only through monitoring but also the adoption of a baseline of shared

values, CEA proceeded to design a code of conduct that all Customs staff members must observe.

■ THE CUSTOMER IS AT THE CENTER OF APPROACH OF GOVERNANCE OF CUSTOMS

Customs strategy is entirely customer-oriented whether institutional, economic operator or private individual. This strategy has specifically identified these customer segments and works for the match adequacy between needs and its offer.

Customs considers that access to information is a right.

Communication, information and assistance to customers in their dealings with Customs constitute one of its concerns for which it has invested in several resources :

- A transparent and convenient internet portal (www.douane.gov.ma) to inform customers about their customs rights and obligations and to provide them some online services (e-services)
- Dedicated structures distributed over the territory



- Diversified means favorable to accessibility to customs services
- A Client Relationship Management (CRM) system based on the governmental portal for complaints which is used also for information requests (www.douane.gov.ma/requetes)
- A call center available during working hours (+212 80 100 7000) with a permanence during the welcome campaign period of Moroccans residing abroad (+212 5 37 56 57 57)
- Social media account to inform customers using those new channels.

A CUSTOMS SERVICE IN INTERACTION WITH ITS ENVIRONMENT

Customs and Excise administration interacts in a complex environment which evolves in the presence of challenges and concerns that connect with its own. Its action occurs on a daily basis in a close and active relationship between the various components of this environment.

■ PARTNERSHIP WITH BUSINESS CIRCLES

Partnership with business as conceived by Customs claims to be become a framework favorable to identifying the difficulties which economic operators must confront in their activities by putting in place innovative provisions in the framework of facilitation and simplification of customs procedures to support the development of businesses and conserve or even strengthen their competitiveness.

The sectoral and customized road maps have been defined by grouping the measures for the simplification of customs procedures and providing a response to the specific expectations of each sector of activity.

Many agreements and partnership conventions have been signed with businesses and professional associations for the purpose of guiding the sectors they represent.

Among the most recent conventions signed by CEA are those signed with the General Confederation of Enterprises of Morocco, the Moroccan Association for International Road (AMTRI), the International Road Transport Union (IRU), the French Chamber of Commerce and Industry in Morocco, the National SME Agency (ANPME), « Renault Maroc », « Unilever » the Vessel Consignee Maritime Agents (APRAM), the Moroccan Aviation and Space Industries Group s (GIMAS), the Association of Authorized Customs Freight Forwarders in Morocco (ATADM), the Association of Grape Growers in Morocco (ASPRAM) and the Moroccan Federation of Leather Industries (FEDIC)..

■ COORDINATION WITH PUBLIC ACTORS

Some of the missions fulfilled by Customs are ensured in parallel with other bodies and departments of the State. To attain these joint objectives and optimize the intervention of each of the parties, CEA works for the development of synergy with public actors and privileges close coordination and collaboration in several areas such as border control, management of international trade, the fight against fraud and the protection of citizens.

Giving impetus to actions and joint projects which are without positive feedback on the economic and social development of the country constitutes a permanent concern of Customs. It takes care, in this sense, to diversify the trading channels and consolidate the partnership with bodies intervening beside it at the borders.



Sustained partnership in several areas :

- The exchange of information and data, the implementation of the Common Status of companies categorization and coordination of control and collection of public debts with General Directorate of Taxes (DGI),
- Control of transboundary flows of species of wild fauna and flora threatened with extinction with the High Commission for Water and Forests and the Fight Against Desertification (HCEFLCD),
- Securitization of the international logistics chain (ISPS code governing port security),
- Establishment of a National Civil Aviation Safety Plan (PNSAC),
- Contribution to the single window concept project (Portnet), etc

■ MOROCCAN CUSTOMS INTERNATIONALLY

As an actor in the development and facilitation of trade, support for the competitiveness of economies and protection of populations, Moroccan Customs is associated with the international customs community its concern to take charge of new situations imposed by globalization of trade, the lifting of customs barriers and the constitution of widespread free trade areas requiring it to put in place adapted and coordinated dynamics.

Integral to this international dimension, Moroccan Customs is active on several levels to be in sync with the requirements:

- Taking charge of new roles attributed to Customs today in the framework of a common vision and collective and concerted action benefiting from the opportunities made possible by the Customs-Customs partnership.
- A balance is to be ensured between facilitation and securitization of the international logistics chain challenging it and effective use of the universally adopted and recognized customs instruments.
- Alignment with international norm and standards for efficient management and reliable intervention.



Customs and international instrument and norms

WCO conventions and WTO agreements

At the initiative of Customs, Morocco has acceded to certain agreements and conventions negotiated with the World Customs Organization (WCO):

- The convention on the harmonized system for the codification and designation of goods
- The revised international convention for simplification and harmonization of customs procedures (Kyoto convention)
- Conventions on temporary imports (ATA convention)
- The convention for mutual administrative

assistance for the prevention, search and suppression of customs fraud (Nairobi convention).

In addition, Customs since 1994 has applied the commitments related to the agreement entered into by Morocco with the World Trade Organization (WTO) dealing with:

- Market access (consolidation of customs tariff)
- Application of customs value
- Anti-dumping and safeguarding measures
- Contribution to the development of harmonized rules of origin

The WTO Trade Facilitation Agreement, the Moroccan customs provisions compliant

For several years, Moroccan Customs has made facilitation one of its key objectives. With the entry into force of the Trade Facilitation Agreement on February 23, 2017, it can claim that it has already implemented a significant portion of its provisions.

Out of a total of 41 provisions of the Agreement, the Kingdom complies with 31.

Tariff and free trade agreements linking Morocco to other countries

Customs intervenes in the implementation of the provisions related to the commercial and customs aspect arising from the agreements signed by Morocco with several countries and groups of countries in the framework of its policy of diversification commercial interactions.

These agreements include :

- Agreement of association concluded with the member states of the European Union

- Free trade agreement concluded with the United States
- Free trade agreement concluded with the European Free Trade Association (A.E.L.E)
- Free trade agreement concluded with Turkey
- Agreement linking Morocco to Arab and African countries
- Agadir agreement.

■ Customs-Customs partnership

Taking on a regional and international dimension, Customs-Customs cooperation in the medium and long term aims at building a relationship framework in sync with the strategy of positioning and openness for countries in its environment, and also the strengthening of cooperation with other customs services and international organizations on all technical aspects.

CEA is also active in the plan for exchange of expertise and experiences with its partner peers in these fields as well as activities which properly support, with the aim of attaining specific objectives: intensification of technical exchanges, the development of expertise, harmonization of the facilitation mechanisms of international trade, the alignment of customs legislation, the simplification of procedures, coordinated action in the fight against fraud and illicit traffic and integrated border management, the use of new information communication technologies and strengthening of training.

The RLOI, a regional cooperation channel in the fight against fraud

Moroccan Customs is undertaking work at the Regional Liaison Office in charge of Information (RLOI) of North Africa in operation since 1993.

This office is a part of a world network including 12 RLOI with the objective of facilitating the exchange of data and information for helping prevention and the fight against fraud and to serve as a relay between member countries and other RLOI and the WCO.

This office operates with the help of national correspondents in Mauritania, Algeria, Tunisia, Libya, Egypt and Sudan, its mission being to develop a strategy of regionalization of information and favoring cooperation between member countries.

With regard to the latter and in the framework of SOUTH-SOUTH partnership, Moroccan Customs ensures within its Customs Training Institute the training of native inspectors, primarily from African countries.

THE MOROCCAN NETWORK OF CUSTOMS AGREEMENTS

- 81** Partner countries
- 50** Intergovernmental Mutual Administrative Assistance Agreements
- 03** Interconnection agreements of the Information Systems of Customs Administrations
- 01** Mutual Recognition Agreement of AEOs with the Member Countries of the Agadir Agreement

A CUSTOMS SERVICE AT THE SERVICE OF ITS CUSTOMERS

Its action strategy being fully customer-oriented, Customs has set up several communications channels with the dual objective of listening to and informing its diverse publics which are private individuals, businesses, professionals and institutional bodies.

■ A CUSTOMER-ORIENTED INTERNET PORTAL

Completely oriented toward the customer, the institutional portal of Customs (www.douane.gov.ma) provide these various publics with information that is popularised, inclusive and complete, offering effective assistance in the accomplishment of various customs formalities and procedures. It provides information on the activity of Customs, reports on the results obtained, informs customers about their rights and obligations and constitutes a virtual relay with the customs official.



■ POINTS RECEPTION FOR CONSULTATION AND CUSTOMIZED ASSISTANCE

Offering proximity to the services of Customs Administration, reception structures have been set up in the various regions of the Kingdom.

They are dedicated to taking charge of the needs of Customs customers whether private

individuals or economic operators. These structures also provide an advice function designed to help economic operators; a function which CEA is in the process of developing.

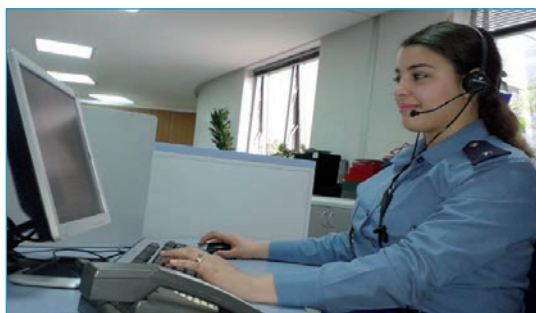
■ AN ELECTRONIC FORM FOR SMOOTH CONTACT

Open to information request or possible claims from the public, an electronic form « [Your requests](#) » is placed at their disposal via the web site. Customs mobilizes for this

electronic contact point with various structures, a team ensuring reception and taking charge of the requests within reasonable deadlines.

■ TELEPHONE PLATFORMS FOR INSTANT INFORMATION

Information telephone platforms at reduced cost (low cost number "0801 00 70 00") or specific (hotline operational during the summer season dedicated to the Moroccan community residing abroad "05 37 56 57 57") are provided to take charge of all kinds of information requests of Customs customers.



■ EASIER ASSISTANCE THANKS TO ADAPTED TOOLS

To provide help and technical assistance necessary for use by the remote services it offers, Customs has set up dedicated cells at

the central and regional level. Assistance is ensured during working hours for users of the Customs information system.

Central Administration
05 37 57 93 93
assistance-informatique@douane.gov.ma

Casablanca Port
05 22 54 79 61
daam-ddpc@douane.gov.ma

Casablanca - Settati
05 22 42 70 33
daam-drcc@douane.gov.ma

Oriental
05 36 60 88 06
daam-dro@douane.gov.ma

TANGIER MED PORT
05 39 33 00 12
daam-ddptm@douane.gov.ma

Tangier - Tetouan - Al Hoceima
05 39 34 04 57
daam-drtta@douane.gov.ma

Rabat-Sale-Kenitra
05 37 21 78 11
daam-drrsk@douane.gov.ma

Fes-Meknes
05 37 21 78 11
daam-drfm@douane.gov.ma

Southern-Center
05 24 39 53 59
daam-dics@douane.gov.ma

South
05 28 99 04 19
daam-dis@douane.gov.ma

Agadir
05 28 29 84 80
daam-dia@douane.gov.ma

PUBLICATIONS FOR BETTER KNOW CUSTOMS SERVICE

A catalogue of publications has been designed to get closer to the customer of the Customs universe and presenting its benefits, its products and services and popularize

customs formalities. These publications are available at the institutional portal as well as at Customs. Below are some of these supports.

■ For institutional partners



Customs Training Institute

■ For private individuals



Customs guide for Moroccans residing abroad



Moroccan residents traveling abroad



Foreigners visiting Morocco

■ For businesses and professionals



On line clearance with BADR



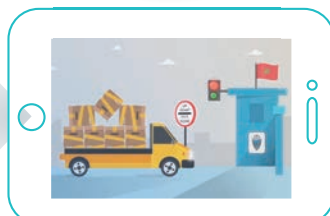
Become an authorized exporter and obtain easily the certificate of origin



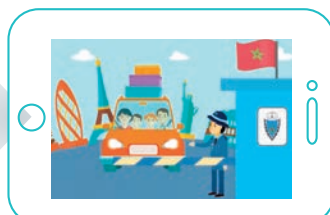
Status of Authorized Economic Operator

VIDEO CLIPS TO BETTER UNDERSTAND CUSTOMS SERVICE

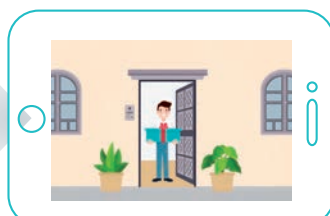
In order to present its action in a fun way and to enlighten its clients-users more on certain customs formalities, Customs Administration diversifies its communication channels through the distribution of animated video clips via social networks.



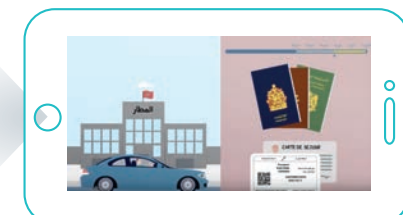
PRESENTATION OF CUSTOMS



MOROCCANS OF THE WORLD



POSTAL PARCELS FORMALITIES AND EXPRESS SHIPMENTS



TEMPORARY ADMISSION OF VEHICLES



ELECTRONIC PAYMENT OF CUSTOMS RECOVERY

PRACTICAL INFORMATION

- You are a private individual, business or professional and you need specific information on our regulations and procedures :
Consult our institutional website : www.douane.gov.ma
- For any request or additional information get in touch with us at :
 - the electronic form « Your request » available on the web site
 - the economic phone number 0801 00 70 00
 - the hotline 05 37 56 57 57 dedicated to Moroccans residing abroad and operational over the entire summer period
- For information or advice requiring direct contact, please contact out receptionists the names and addresses of whom can be consulted on the Internet website (www.douane.gov.ma/web/guest/chargesAccueil)
- You need assistance for import clearance.
Please see our integrated tariff ADIL : www.douane.gov.ma/web/guest/presentation-adil
- You want to calculate the duties and taxes applicable for clearance of vehicles registered abroad,
Consult our MCV application : www.douane.gov.ma/web/guest/mcv
- You are a user of the customs information system. Need any technical help ?
We have put at your disposal IT cells throughout all our regions and also an Internet service called DAAM (www.douane.gov.ma/web/guest/DAAM) that will meet your needs.
- You can follow the news from Customs on our social network using the addresses below :
 - www.twitter.com/DouaneMaroc
 - www.facebook.com/ma.gov.douane
 - www.youtube.com/DouaneDuMaroc

KINGDOM OF MOROCCO
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A N D E X C I S E
A D M I N I S T R A T I O N



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CUSTOMS AND EXCISE ADMINISTRATION

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