

HARMONIZATION OF FISCAL CONTROL MECHANISMS OF THE REPUBLIC OF MOLDOVA WITH EUROPEAN STANDARDS – DEVELOPMENT DIRECTIONS AND CHALLENGES

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Abstract: *This study examines the process of harmonizing the fiscal control mechanisms in the Republic of Moldova with European standards, focusing on the main development directions and the challenges that continue to influence this path. The research starts from the premise that effective approximation to the European principles of fiscal administration cannot be reduced to simple regulatory compatibility, but implies measurable progress in the organization, efficiency and quality of fiscal control practices. The purpose of the study is to assess the degree of convergence between the national fiscal control framework and the relevant European requirements, as well as to identify institutional and procedural areas that require further adjustments.*

The research is empirical and analytical in nature and is based on the examination of official sources of a normative, institutional and statistical nature. In this regard, data from public reports and administrative sources on tax control activity are used, including the dynamics of tax controls, the evolution of additionally calculated tax obligations, the role of risk-based selection, as well as the general trends in the modernization and digitalization of tax administration. These data are interpreted through comparative, logical and synthesis methods, in correlation with the fundamental European principles of proportionality, transparency, legal certainty, risk orientation and protection of taxpayer rights.

The research results reveal that the Republic of Moldova has made visible progress in modernizing fiscal control mechanisms, in particular by improving procedures, gradual digitalization and expanding analytical tools in fiscal administration. At the same time, the empirical assessment highlights the persistence of structural constraints, such as the uneven application of control practices, limited institutional interoperability, insufficient depth of analysis when selecting controls and the still incomplete nature of the transition from a predominantly reactive model to a preventive and compliance-oriented one. In conclusion, the harmonization of fiscal control with European standards must be treated as a process of substantial institutional transformation, supported by data-driven administration, procedural standardization and strengthening the balance between the fiscal authority and the taxpayer's rights.

Keywords: *fiscal control, fiscal administration, European standards, harmonization, Republic of Moldova, fiscal compliance*

Classification: *JEL: H20, H26, H83, K34*

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INTRODUCTION

Within the contemporary fiscal system, fiscal control occupies a central place, as it represents one of the main instruments through which the state pursues compliance with fiscal rules, protects the public interest and strengthens financial discipline. Beyond its strictly technical meaning, fiscal control must be understood as a complex activity, located at the intersection of law, public administration, economics and institutional governance. It is not reduced to the simple verification of the obligations declared by the taxpayer, but expresses, in a broader sense, the capacity of the fiscal administration to ensure the legality, fairness and functionality of fiscal relations.

RESULTS AND DISCUSSIONS

Fiscal control in the context of the new requirements of European tax administration

Conceptually, tax control can be defined as the set of verification, examination, assessment and evaluation activities carried out by the competent tax authorities in order to establish how taxpayers fulfill their tax obligations provided for by law. Such a definition reveals that the essence of tax control consists not only in identifying possible violations, but also in assessing the degree of tax compliance, the correctness of the declaration of taxable matter and the observance of legal procedures related to the relationship between the taxpayer and the tax administration.

From this perspective, fiscal control has a dual nature. On the one hand, it is a legal instrument, because it is based on mandatory norms, regulated procedures and powers expressly established by legislation. On the other hand, it is a managerial and institutional instrument, because it contributes to making public revenue management more efficient, reducing fiscal risks and guiding administrative decisions according to the fiscal behavior of taxpayers. It is precisely this dual nature that explains why, in modern administrative doctrine and practice, fiscal control is no longer analyzed exclusively through the prism of its repressive function, but increasingly as a mechanism for supporting voluntary compliance and preventing non-fulfillment of fiscal obligations.

For a synthetic understanding of the place and role of fiscal control in the architecture of fiscal administration, its essential functions can be schematically represented as follows:

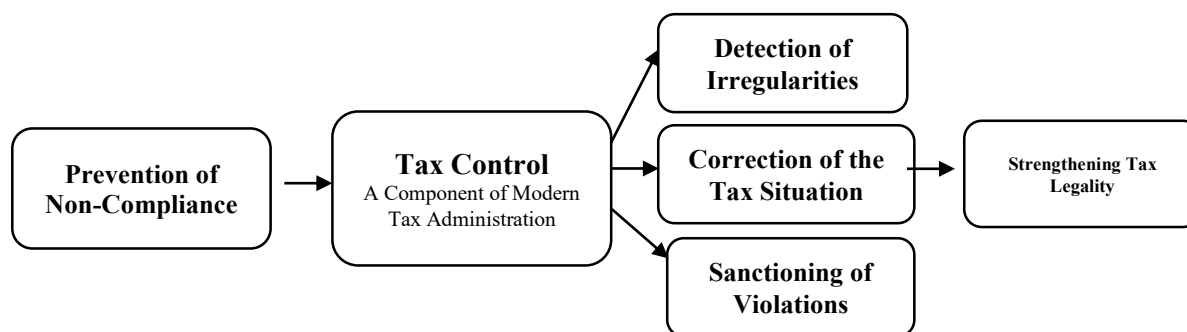


Figure 1. "Functional positioning of fiscal control in the tax administration system"

Source: prepared by the author.

The role of fiscal control in ensuring fiscal legality is particularly important. In the absence of effective control mechanisms, fiscal rules would risk remaining mere formal provisions, with reduced efficiency in practice. Fiscal legality does not only require the existence of clear normative provisions, but also their effective, uniform and predictable application. In this sense, fiscal control functions as a mechanism for guaranteeing the legal and fiscal order, through which the tax administration verifies whether the tax declaration, calculation, payment and reporting obligations are fulfilled in accordance with the legal framework.

Moreover, fiscal control contributes to maintaining the balance between the authority of the state and the rights of the taxpayer. Although, traditionally, it is associated with the intervention of the public authority and the exercise of legal coercion, in reality fiscal control must operate within the limits of legality, proportionality and legal certainty. In other words, the efficiency of fiscal control cannot be assessed exclusively in terms of the amounts calculated additionally or the deviations found, but also in terms of the way in which control procedures respect legal guarantees, ensure fair treatment and avoid administrative arbitrariness. This dimension becomes all the more relevant in the context of harmonization with European standards, where fiscal control is seen not only as an instrument of coercion, but also as an expression of a modern, responsible and compliance-oriented fiscal administration.

Several functions of fiscal control are highlighted in the specialized literature and in fiscal practice, each of which reflects a distinct dimension of its role in the fiscal administration mechanism.

First of all, the preventive function of fiscal control is noteworthy. This consists in the ability of control to deter non-compliant fiscal behaviors before they manifest themselves or produce significant effects on the public budget. The simple fact that the tax administration has verification and monitoring mechanisms can cause taxpayers to demonstrate a higher degree of prudence and responsibility in relation to their tax obligations. In this sense, fiscal control does not only act ex post, after the occurrence of the deviation, but also ex ante, through its deterrent and disciplinary effect. The preventive function is essential in a modern fiscal system, because a high level of voluntary compliance reduces the administrative costs of control and contributes to the stability of public revenues.

Secondly, tax audit performs an ascertaining function. It aims to identify the real tax situation of the taxpayer, verify documents, records and economic operations, as well as establish the existence or non-existence of deviations from tax rules. The ascertaining function is of particular importance, as it provides the factual and legal basis for any subsequent conclusion of the tax authority. In other words, before correcting, sanctioning or ordering additional measures, the tax administration must objectively and rigorously ascertain the tax reality under examination. The quality of tax audit depends, to a large extent, on the depth and correctness of this ascertaining function.

Thirdly, the corrective function of tax control is manifested. This occurs when, following the checks carried out, errors, omissions, misinterpretations of tax rules or deficiencies in the taxpayer's accounting and tax records are identified. The corrective function should not be understood exclusively in a sanctioning sense, but also in the sense of bringing the tax situation back within the parameters of legality. It may involve recalculating tax obligations, regularizing tax positions, establishing remedial measures and clarifying future tax conduct. In advanced tax systems, this function has a strong educational and assisted compliance dimension, as the taxpayer is not only viewed as a potential offender, but also as a participant in a legal relationship that must be correctly guided and administered.

Last but not least, tax control exercises a sanctioning function, which intervenes when violations of tax legislation are found that attract legal liability. This function expresses the coercive dimension of the tax authority and is necessary to protect the state's budgetary interests, to restore the rule of law and to send a clear signal regarding the inadmissibility of illicit behaviors. However, in a modern approach, the sanctioning function should not dominate the entire mechanism of tax control. The exclusive focus on sanction can generate tensions in the relationship between the tax administration and the taxpayer, can diminish trust in institutions and can transform tax control into an instrument perceived as predominantly repressive. Therefore, within the framework of current European standards, the sanction is seen as a necessary element, but subsidiary to a broader logic, oriented towards prevention, proportionality and sustainable compliance.

Taken together, these functions do not operate in isolation, but in close interdependence. The preventive function reduces the likelihood of deviations, the ascertaining function allows their identification, the corrective function contributes to the restoration of legality, and the sanctioning function intervenes where the violation of the norm requires a firm legal reaction. Naturally, the efficiency of fiscal control depends on the balance between these functions. A system focused exclusively on ascertainment and sanction risks becoming rigid and costly, while a system that adequately capitalizes on prevention and correction can stimulate voluntary compliance and generate more stable effects in the long term.

The summary of the functions of fiscal control, viewed from the perspective of their operational content and intended purpose, is presented in the table below:

Table 1: "The functions of fiscal control and their essential content"

The function of fiscal control	Essential content	Main purpose
Preventive function	Discouraging non-compliant tax behaviors and stimulating voluntary compliance	Reducing tax risks and increasing tax discipline
The ascertaining function	Verification of the actual tax situation and identification of possible deviations	Establishing the factual and legal basis of fiscal intervention
Corrective function	Correcting errors and bringing the tax situation back within the limits of legality	Correcting tax obligations and improving tax conduct
Sanctioning function	Application of coercive measures in case of violation of tax legislation	Protecting the budgetary interest and restoring the rule of law

Source: developed by the author based on specialized literature.

Therefore, fiscal control must be conceived as a complex mechanism for protecting fiscal legality, supporting financial discipline and strengthening the administrative capacity of the state. In the current context of transformation of fiscal administration, marked by digitalization, risk analysis and increased demands on taxpayer rights, the conceptual redefinition of fiscal control becomes not only opportune, but necessary. It can no longer be viewed exclusively as a subsequent verification procedure, but as a dynamic component of a modern fiscal administration, oriented towards efficiency, fairness and harmonisation with European standards.

In the European space, the organization of tax control mechanisms is not built exclusively on the idea of verifying and sanctioning the taxpayer, but on the broader logic of an efficient, proportionate, predictable and compliance-oriented tax administration. Consequently, when discussing European standards relevant to tax control, one cannot consider a single normative act that would concentrate them exhaustively, but a set of principles, guidelines and good practices derived from European Union law, from European Commission documents and from the benchmarks promoted at the level of international cooperation in the field of tax administration. In this configuration, the emphasis gradually shifts from control conceived as a punctual reaction to deviation to control understood as an integral part of a modern administrative system, based on risk, transparency, legal certainty and the intelligent use of data.

A first essential benchmark is the principle of proportionality. In the field of tax control, proportionality implies that the verification measures, the extent of administrative intervention and the intensity of the constraint must be appropriate to the intended purpose and related to the level of tax risk identified. In other words, the tax administration should not apply uniform mechanisms to profoundly different situations, but should calibrate the intervention according to the severity of the risk, the nature of the taxpayer, the compliance history and the potential impact on the public budget. At a European level, this approach is closely linked to the idea of good administration and the avoidance of excessive administrative burdens, both for the authority and the taxpayer. This is precisely why the European guidelines on tax risk management insist on concentrating the control effort on areas of significant non-compliance and on avoiding overloading compliant taxpayers with disproportionate checks.

Closely linked to proportionality is risk orientation, which represents one of the most important transformations of European tax administration. Instead of an extensive logic based on frequent and generalised controls, modern standards favour the intelligent selection of taxpayers and operations likely to generate high tax risks. This orientation allows for a more efficient use of administrative resources, improves the capacity to detect non-compliance and, at the same time, reduces unnecessary pressure on taxpayers with proper tax behaviour. The European Commission's Guidance on Compliance Management in the Digital Age explicitly treats tax administration in the European Union as an activity that must organise its processes starting from the assessment and

treatment of risks, and the European Guidance on Risk Management underlines that such an approach contributes to equal treatment of taxpayers, efficient use of resources and increased voluntary compliance.

To summarize the main European standards relevant for the organization of fiscal control mechanisms, they can be schematically presented as follows:

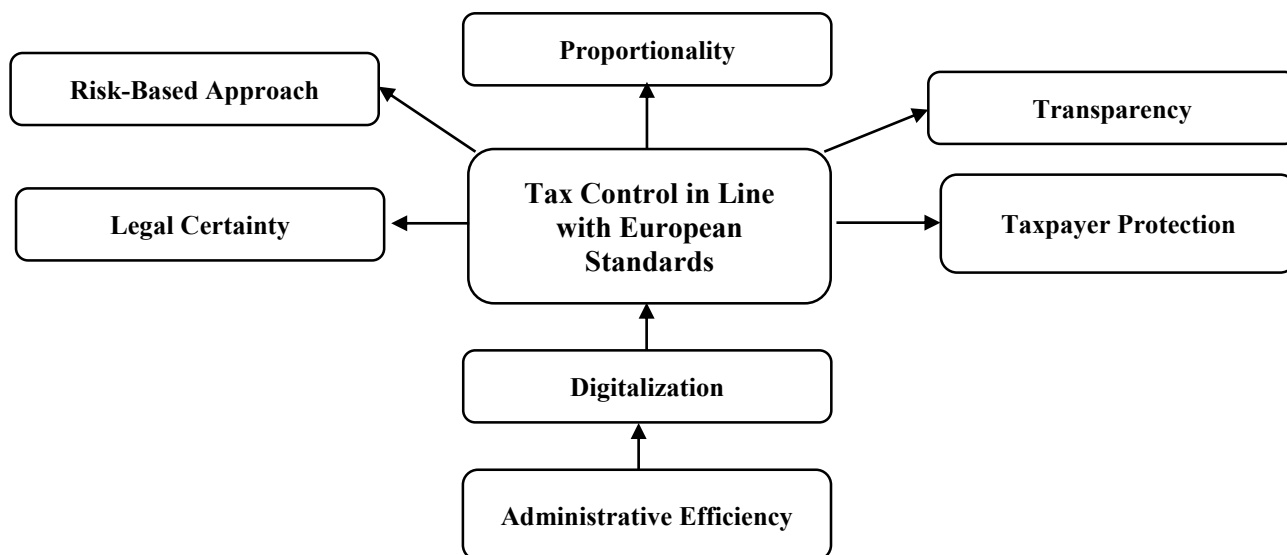


Figure 2: “European standards relevant for the organization of fiscal control mechanisms”

Source: developed by the author based on European Commission and OECD documents.

Another major standard is transparency, which has become, in recent years, one of the defining coordinates of European tax governance. In the context of tax control, transparency has a double meaning. On the one hand, it aims at the clarity of the rules, procedures and obligations applicable to taxpayers. On the other hand, it refers to the capacity of the tax administration to communicate coherently, to justify its interventions and to act within an institutional framework free from arbitrary opacity. European documents on good tax governance treat transparency as a precondition for combating fraud, tax evasion and avoidance, and this idea has direct implications for the way in which tax control should be organised: clear procedures, intelligible criteria and an administrative relationship based on information and justification. In the absence of transparency, tax control risks being perceived as an instrument of discretionary pressure, not as a legitimate mechanism for protecting tax legality.

Equally important is legal certainty, a principle without which neither administrative efficiency nor voluntary compliance can be sustained in the long term. From the taxpayer's perspective, legal certainty implies the possibility of understanding tax obligations, of anticipating the consequences of his conduct and of having confidence that the tax authority will apply the law in a coherent and predictable manner. From the administration's perspective, this principle requires procedural stability, uniformity in application and clear dispute resolution mechanisms. In European and OECD documents, tax Certainty is presented as an essential element for investment, economic growth and functional tax relations, and at the European Union level it is frequently stressed that clear rules and coherent administrative practices reduce fragmentation and increase compatibility with Union law. In the field of tax control, legal certainty essentially means that the verification must not only be legal, but also predictable, reasoned and controllable.

A distinct dimension, but inseparable from the previous ones, is the protection of the taxpayer. European standards do not reduce the fiscal relationship to the opposition between the state and the taxpayer, but promote a more balanced model, in which the control power of the administration is

limited and guided by the rights of the taxpayer. In this logic, the taxpayer has the right to be informed, assisted, listened to, treated fairly, to challenge the decisions of the authority and to benefit from the confidentiality of his data. The guidelines on a model European taxpayer code, as well as the OECD documents on the rights and obligations of the taxpayer, show that his protection is not an element external to the tax administration, but a condition of its legitimacy and efficiency. In other words, fiscal control becomes more robust not when it ignores the taxpayer, but when it exercises its powers within clear, transparent and contestable limits.

Finally, an increasingly important place belongs to the digitalization of tax administration, which has become one of the most visible directions of modernization at the European and international levels. Currently, modern standards for organizing tax control are closely related to the use of digital technologies, automatic exchange of information, database integration, advanced risk analysis and migration to electronic tax services. The OECD describes the digital transformation of tax administration not as a simple computerization of traditional procedures, but as a rethinking of tax processes so that obligations are easier to understand, declare and pay, and control is smarter and less burdensome. At the same time, the European Commission documents on compliance in the digital age and European projects in the field of digital reporting confirm that the use of data and technologies is becoming a structural element of modern tax control. Digitalization does not eliminate the classic control function, but profoundly changes its tools, logic and intervention schedule.

Taken together, these standards – proportionality, risk orientation, transparency, legal certainty, taxpayer protection and digitalisation – outline the profile of a modern European tax administration, in which tax control is no longer understood as a unilateral exercise of authority, but as a sophisticated mechanism for managing compliance. Each of these benchmarks has its own conceptual autonomy, but their real effectiveness results from their articulation in a coherent administration model. For example, risk orientation cannot function legitimately without proportionality and transparency; taxpayer protection cannot be effective in the absence of legal certainty; and digitalisation, without procedural guarantees and regulatory clarity, can amplify imbalances instead of reducing them.

The summary of these standards, viewed from the perspective of their operational content and relevance for tax control, is presented in the table below:

Table 2: "European standards relevant for the organization of fiscal control mechanisms and their operational implications"

European standard	Essential content	Implications for tax control
Proportionality	Adapting the intervention to the level of risk	Avoiding excessive controls
Risk orientation	Selection based on tax risks	Efficient use of resources
Transparency	Procedural clarity and communication	Increasing taxpayer confidence
Legal security	Predictability and consistent enforcement	Reducing arbitrariness
Taxpayer protection	Right to information, appeal, fair treatment	Legitimacy of control
Digitization	Data, automation, electronic services	Faster and smarter control

Source: developed by the author based on European Commission and OECD documents.

Therefore, the analysis of the relevant European standards for the organization of fiscal control mechanisms highlights the fact that fiscal modernization can no longer be reduced to the simple consolidation of verification capacity. The dominant trend is to integrate control into an administrative model based on risk assessment, the use of data, respect for taxpayer rights and the consolidation of trust in fiscal institutions. For the Republic of Moldova, this reference framework is particularly important, as it allows not only to compare national practices with European requirements, but also to identify concrete directions for transforming fiscal control into a more efficient, more balanced and more compatible instrument with the logic of European integration.

In the specialized literature and in the practice of administrative reforms, the harmonization of fiscal control mechanisms is often understood, in a simplified manner, as a process of bringing the national regulatory framework closer to European requirements. Such an understanding is, however, insufficient. In reality, harmonization cannot be reduced to the adoption of certain rules, notions or legal formulas, because fiscal control operates not only through normative texts, but also through procedures, institutions, administrative practices and concrete mechanisms of interaction with the taxpayer. That is why, in a substantial sense, harmonization must be seen as a process of functional transformation of fiscal administration, within which the norms, procedures and institutional behaviors are adjusted so as to reflect the principles of proportionality, risk orientation, transparency, legal certainty and taxpayer protection promoted at European level.

From this perspective, the content of harmonisation is much broader than the formal compatibility of tax legislation. It first involves the transformation of control procedures. A tax system may take over, at a declarative level, modern European principles, but if the procedures for selecting, verifying, documenting and resolving findings remain rigid, uniform and excessively formalistic, the approximation to European standards remains incomplete. European and international guidelines on compliance management insist precisely on the fact that tax intervention must be structured differently, depending on risks, taxpayer behaviour and administration objectives. Therefore, real harmonisation requires a reassessment of the way in which control is initiated, the way in which information is collected and analysed, the stages of communication with the taxpayer and the mechanisms through which administrative measures are individualised.

At the same time, harmonisation also requires institutional change. No matter how well designed the regulatory framework is, it cannot produce lasting effects without an administration capable of applying it coherently, predictably and professionally. The relevant European standards for tax control are based on the existence of flexible administrative institutions, oriented towards analysis, cooperation, the use of data and quality public services. The OECD consistently shows, in its reports on tax administrations, that the modernization of control depends not only on the legal basis, but also on the organizational architecture, the quality of internal processes, the skills of the staff and the institution's capacity to integrate digital technologies into its current activity. In this sense, the harmonisation of tax control mechanisms also implies the reconfiguration of the role of the tax authority, which must move from a predominantly reactive and sanctioning model to one based on compliance management and intelligent risk management.

To highlight the position of harmonization in the architecture of modern tax administration, the place of tax control can be summarized in the figure below:

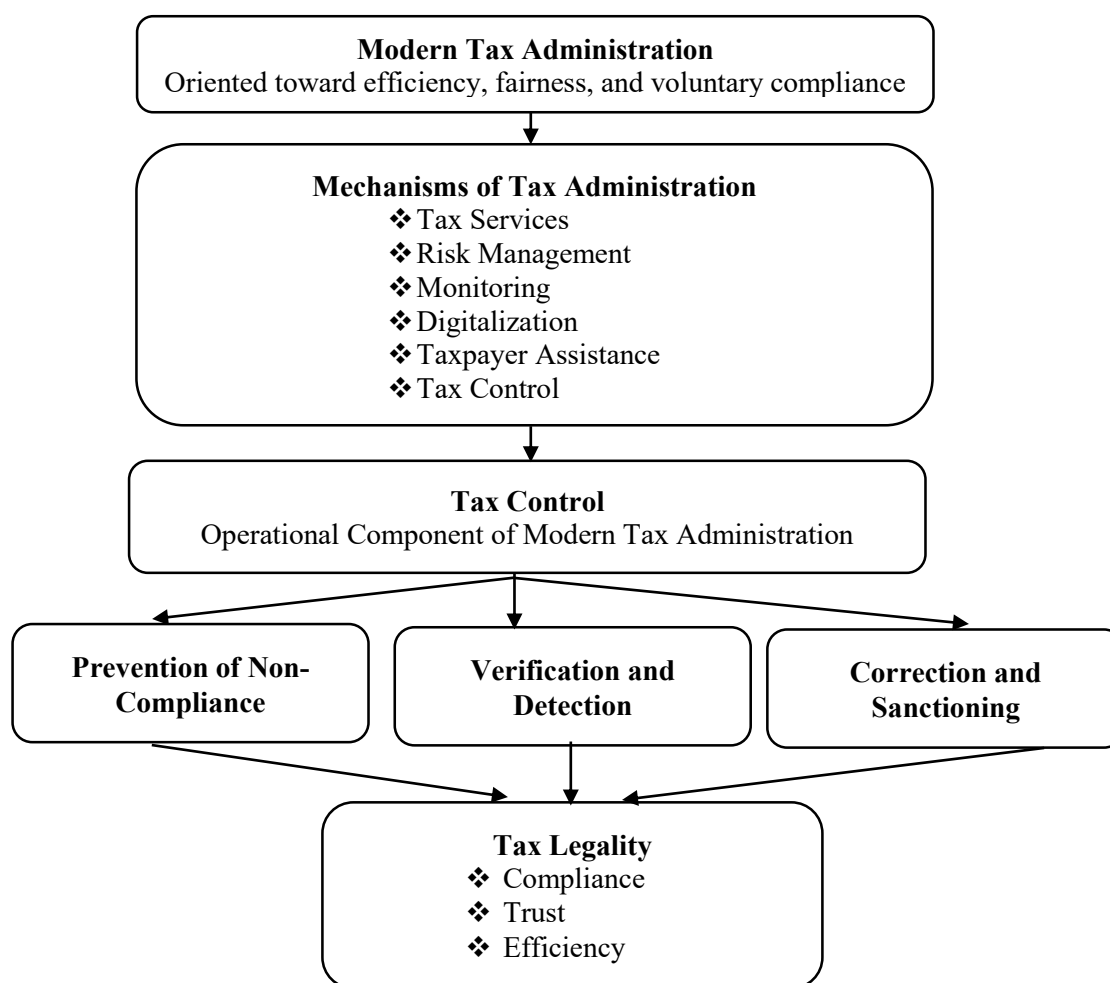


Figure 3: "The place of fiscal control in the modern tax administration system"

Source: prepared by the author.

Another essential dimension of harmonisation is the strengthening of administrative practices. In tax matters, the difference between a modern system and a formally reformed one is often seen not in the text of the law, but in the concrete way in which the administration applies the law. Administrative practices include the way in which control priorities are set, the way in which rules are interpreted, the quality of the reasoning of administrative acts, the consistency of the treatment applied to taxpayers and the institution's capacity to maintain a balance between firmness and predictability. The idea that the efficiency of tax control must be coupled with procedural clarity, adequate communication and fair treatment is consistently found in the European Commission documents on the taxpayer's code and in the guides on good tax administration. Harmonisation therefore means not only regulating differently, but also administering differently.

In this context, the meaning of harmonisation must also be understood in relation to the change in the philosophy of tax control. In traditional administrative models, control was perceived mainly as a tool for discovering deviations and subsequent reaction. In modern European approaches, control is integrated into a broader system of compliance management, in which prevention, risk orientation, taxpayer assistance and the use of data become as important as the verification itself. This does not mean weakening the coercive function of the state, but repositioning it in a smarter and more efficient framework. In other words, real harmonisation changes not only the instruments of tax control, but also the logic of administrative intervention: from generalized control to selective control, from reaction to prevention, from formalism to analysis, from procedural pressure to information-based administration.

The institutional implications of this process are considerable. First, harmonisation requires the development of increased analytical capacity within the tax administration. Tax control aligned with European standards can no longer depend exclusively on extensive checks and manual information gathering, but must use risk profiles, interoperable databases, selection criteria and digital tools capable of quickly identifying areas of non-compliance. Second, harmonisation requires the standardisation of internal procedures, so that taxpayers in comparable situations benefit from comparable administrative treatments. Third, it requires the strengthening of the professional skills of staff, including in the legal, analytical, digital and communication dimensions. Transforming tax control into a mechanism compatible with European standards therefore requires investments not only in legislation, but also in institutional infrastructure and human capital.

In addition, harmonisation has direct effects on the relationship between the tax administration and the taxpayer. As tax control approaches European standards, the emphasis gradually shifts from the unilateral dominance of the authority towards a more balanced administrative relationship, based on clarity, predictability and contestability. This does not eliminate the power balance inherent in the tax field, but disciplines it legally and procedurally. Consequently, harmonisation favours not only the efficiency of collection, but also increases the institutional legitimacy of tax control. However, in a modern tax system, legitimacy is not a secondary aspect, but a practical condition for sustainable compliance. A taxpayer who understands the procedure, can anticipate the administration's reaction and benefits from clear procedural guarantees is usually more likely to accept tax intervention as legitimate.

Taken as a whole, the harmonisation of tax control mechanisms therefore expresses a complex convergence process, in which the rules represent only one of the levels of transformation. Beyond the legal level, harmonisation involves changes in procedure, organisation and administrative practice. It is precisely this integrated vision that allows avoiding a mimetic approach, in which the national system would take over the language of the European reform without assimilating its functional content. In the absence of such a substantial transformation, harmonisation risks remaining a superficial exercise, with little relevance to the efficiency of tax control and to taxpayers' trust in tax institutions.

The correspondence between the conceptual benchmarks of fiscal control and the relevant European standards can be summarized in the table below:

Table 3: "The main conceptual landmarks of fiscal control and their correspondence with European standards"

Conceptual landmarks of fiscal control	Essential content	Corresponding European standard	Implications for the harmonization of fiscal control mechanisms
Fiscal legality	Exercising fiscal control based on legal norms, established powers and regulated procedures	Legal security	The need for clear, predictable and uniformly applied procedures, so that fiscal control is exercised in conditions of stability and regulatory coherence
The preventive function of fiscal control	Discouraging non-compliant behavior and encouraging voluntary compliance	Proportionality; risk orientation	Moving from extensive and reactive controls to interventions calibrated according to the level of risk and the taxpayer profile
The ascertaining function	Identifying the real tax situation and verifying compliance with tax obligations	Transparency; legal certainty	The need for well-reasoned, clear control procedures based on objective examination criteria
Corrective function	Correcting errors and bringing the tax situation	Taxpayer protection;	Promoting an administrative logic focused not only on sanction, but

	back within the limits of legality	proportionality	also on correction, guidance and restoring fiscal balance
Sanctioning function	Application of coercive measures in case of violation of tax legislation	Proportionality; taxpayer protection	The application of sanctions must be justified, gradual and compatible with the taxpayer's procedural guarantees.
Information-based tax control	Using data, analysis and indicators for control selection and implementation	Risk orientation; digitalization	Integrating analytical tools and databases into the tax control process to increase efficiency and reduce arbitrariness
Tax administration–taxpayer relationship	Interaction between the tax authority and the taxpayer within the control procedure	Transparency; taxpayer protection	Strengthening communication, the right to information and fair treatment in tax control procedures
Administrative efficiency of tax control	The system's ability to identify and deal with tax risks with reasonable administrative costs	Digitalization; risk orientation	Reorganizing fiscal control around selectivity, automation, interoperability and efficient use of resources

Source: developed by the author based on European Commission and OECD documents.

Therefore, the harmonization of fiscal control mechanisms must be understood as a process of administrative transformation in a broad sense, which goes far beyond the logic of the formal takeover of European norms. It involves the remodeling of procedures, institutional adaptation and consolidation of administrative practices in relation to a more intelligent, more proportionate and more compatible fiscal control model with the rights of the taxpayer. This perspective is essential for the Republic of Moldova, as it provides a realistic framework for assessing fiscal reforms: it is not enough to have terminological or legislative convergence, but it is necessary that the principles of harmonization are effectively reflected in the functioning of fiscal control.

CONCLUSION

In summary, the article confirms that the Republic of Moldova is not at the zero point of harmonization, but in a stage of accelerated convergence, in which the progress is real, measurable and institutionally assumed. However, the distance between declarative convergence and full functional convergence is not yet fully covered. That is why the efficiency of the reform will depend on the ability of the tax administration to transform digitalization, risk analysis, international cooperation and voluntary compliance programs from elements of punctual progress into stable, integrated and predictable mechanisms of modern fiscal control.

Therefore, the final answer to the problem addressed is that the harmonization of fiscal control mechanisms in the Republic of Moldova with European standards is possible and already advanced in certain dimensions, but its full success depends on the continuity of reforms, the strengthening of institutional capacity and the effective transition from a predominantly formal-procedural logic to a functional, intelligent and taxpayer-oriented one. In this framework, fiscal control can become not only more efficient in relation to the budgetary interest, but also more legitimate, more predictable and more compatible with the requirements of European integration.

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