

FTA PLENARY STATEMENT OF OUTCOMES

We, the Heads and representatives of 49 tax administrations, met for the 18th Plenary of the OECD Forum on Tax Administration (FTA) on 18 – 20 November 2025 in Cape Town, South Africa.¹

The theme of our Plenary was tackling tax gaps and reducing compliance burdens. Our discussions focussed on how our collaborative work can help tackle these issues, as closing our tax gaps and bringing in just 1% of additional revenue could generate 150 billion euros across the FTA – revenues that are much needed at times of stretched budgets in many jurisdictions around the world. We recognised the powerful role that technology and digital transformation of tax administration can play in achieving this goal and the opportunities it can bring in making taxation a more seamless process that builds compliance into taxpayers' daily systems.

This is at the heart of our **Tax Administration 3.0 vision** that has been a focus of our work through a series of ground-breaking collaborative projects to support this journey. We endorsed our ongoing work to further reduce compliance burdens and frictions for taxpayers by moving towards more automated cross-border sharing of information, subject to appropriate safeguards. In addition, we discussed tax gaps and recognised the importance of our collaborative work in helping reduce tax gaps and the new opportunities digital transformation can open up in this field. We recognised the substantial amounts of collectable **tax debt** and discussed how greater co-operation across borders can help drive this down, fully endorsing the work of our Tax Debt Management Network. Therefore, we tasked our **Tax Gap experts** to develop a holistic and strategic approach that can assist countries in their work to measure and reduce tax gaps. To kick-start this work, we asked them to bring together relevant FTA groups and collaborate in a multi-stakeholder conference.

We recognise the importance of **tax certainty** for governments, tax administrations and taxpayers as well as for growth, investment and the economy as a whole. By investing in tax certainty, jurisdictions can foster a more predictable and transparent environment for taxpayers, underpinned by clearer and simpler tax systems, reducing burdens and helping to bring wider benefits to the economy. Improved tax certainty can foster a more co-operative relationship between taxpayers and administrations, encourage voluntary compliance and build mutual trust. It also enables tax administrations to operate more strategically: streamlining processes, deploying resources more effectively, and focusing their attention on complex or higher-risk areas rather than avoidable disputes. Over time, this approach can strengthen public finances, in line with our goal of tackling tax gaps while reducing compliance burdens. We agreed to deepen our collaboration on tax certainty by continuing to work with the business community and academia to promote greater tax certainty, focusing on simplification and dispute prevention. Specifically, we agreed to support advancing practical, tax administration-level approaches to prevent recurring disputes, extending advance certainty beyond transfer pricing, demonstrating the economic benefits of greater tax certainty, and enhancing co-operation with low-capacity jurisdictions, while continuing to support ongoing initiatives in this space.

Ensuring tax certainty and reducing compliance burdens is also a central aspect of our collective effort to help jurisdictions that are implementing the Global Minimum Tax (GMT). We agreed to seize this opportunity for tax administrations to collaborate co-operatively with business and academia and learn from each other in administering common rules effectively by launching the **Amsterdam Dialogue** last year. Working together on compliance processes that deliver the policy objectives of the rules in a way that limits compliance costs and promotes consistency across the different implementing jurisdictions is a key part of this dialogue. We agreed to continue this dialogue to advance on these goals and we endorse the delivery of a common framework on upfront compliance comprising legal and operational requirements up until filing of tax returns and the payment of any top-up tax as well as the continued

¹ More information about the Forum on Tax Administration (FTA) can be found at [OECD Forum on Tax Administration](#). The 54 members of the FTA, which brings together both advanced and developing tax administrations from across the globe, are responsible for raising over EUR 15 trillion annually to fund our public services.

development of a co-ordinated risk-assessment framework to support consistent, risk-based and effective implementation.

We recognise the wider impact our work can have in supporting domestic resource mobilisation in developing countries, and as a result we agreed to **scale up our collective efforts in tax capacity building**, in co-operation with international and regional tax organisations, through our support of the reimagined Tax Inspectors Without Borders (TIWB) programme and our informal Pillar Knowledge Sharing Network, where appropriate. We also identified the value we can bring to the wider tax policy discussion. We therefore agreed to **deepen our collaboration with other OECD bodies** where joint work can deliver added value, especially with the Task Force on Tax Crimes and Other Financial Crimes where the synergy between civil tax audit and criminal investigations can impact revenue collection, particularly in the context of globalisation and digitalisation.

We discussed that, as we consider our digital transformation journeys, the role of leadership in clarifying purpose is crucial. Our leadership, and not only technology must steer our transformation.

We were pleased to welcome representatives from international organisations, regional tax organisations, Business at OECD and the academic community. We also thank the representatives of South African business for their contributions to the Plenary discussions.

Finally, we are very grateful to the South African Revenue Service for hosting the Plenary and for their very generous hospitality, as well as to Brazil for their kind offer to host the 2026 Plenary.

Information on the more detailed conclusions of the Plenary and the FTA reports released since the 2024 Plenary in Greece, including *Tax Administration 2025*, are contained in the Annexes to this Communique, as are a list of Plenary participants and the FTA Plenary agenda.

ANNEX A – SUMMARY OF DETAILED CONCLUSIONS

Reducing burdens through digital transformation

Digital technology and the rapidly increasing interconnections in the digitalising economy are bringing new opportunities to make tax administration a more seamless process by building compliance into taxpayers' daily systems which can drastically reduce compliance burdens and close tax gaps, for example, by removing simple errors that impact compliance. This is our Tax Administration 3.0 vision and it has been a focus of our work through a series of collaborative projects that support this journey, all of which have made substantial progress over the last 12 months. At the Cape Town Plenary we therefore agreed to:

- Deepen our co-operation on real-time information sharing which is a cornerstone for achieving our vision, and we endorsed the proposals from the experts in our informal Tax Administration 3.0 Working Group on how to build momentum on this work. We look forward to the ongoing development of pilot projects and the wider implementation requirements by this group. We support them taking this work forward on our behalf, and we call for interested FTA members to support this work with appropriate resources. We also encourage further efforts to explore additional use cases for this pioneering work which can demonstrate the wider benefits it can bring.
- Continue our work on a framework for the use and governance of artificial intelligence in tax administration and increase our knowledge sharing efforts to help us all respond to this rapidly evolving field of practice.
- Further explore how legislation can be translated directly into software applications ("Rules as Code") as well as continuing the collaborative work that is mapping how taxation processes can be built into the natural systems of small and medium sized enterprises, which often face significant compliance burdens.

Implementation of the Global Minimum Tax

We have come together under the Amsterdam Dialogue, along with business, advisors and academia, to ensure that the Global Minimum Tax (GMT) is implemented and applied in a co-ordinated and consistent way by the implementing jurisdictions. Approaching the implementation and application of the GMT in a collaborative manner can support effective implementation and reduce compliance burdens, while preserving the policy intent. Our work is helping to achieve this using two phases. The first phase is focussed on upfront compliance to ensure that efficient administrative and compliance processes are in place to administer the GMT in a way that avoids undue burdens. The second phase is developing a risk assessment framework, including exploring tax control-based approaches, common risk filters and multilateral risk assessments that can effectively and efficiently assess the top-up tax at stake, as well as identifying opportunities for further co-operation and collaboration between tax administrations and taxpayers with the aim of ensuring advance tax certainty and minimising compliance burdens.

We thank the United Kingdom for co-hosting the second in-person meeting of the Amsterdam Dialogue attended by 147 representatives of tax administrations, business and other stakeholders and partner organisations, which allowed a very fruitful exchange to advance the implementation agenda. We will continue our engagement through this group to further progress our work, which will include collaboration regarding interpretation issues of the GMT as well as the challenges and opportunities for those jurisdictions mainly concerned with the introduction of a domestic minimum top-up tax. We look forward to the delivery of a framework that sets best practices on upfront compliance to ensure consistent implementation and application of the GMT and a GMT risk assessment framework.

The role of tax certainty

Our discussions highlighted the central role that tax certainty can play in reducing burdens for business, and the wider economic benefits this can bring, including on tax gaps. We therefore reaffirmed our commitment to exploring, wherever possible, further measures to simplify rules, prevent disputes early, and strengthen dispute resolution

mechanisms. As part of our broader tax certainty agenda and building on discussions from previous FTA Plenaries, we further agreed to:

- Support ongoing efforts to enhance tax certainty and compliance for large businesses, including the development of practical approaches to address common causes of Mutual Agreement Procedure (MAP) cases and promote good practices to prevent recurring adjustments, based on the feedback received from tax administrations and businesses.
- Continue advancing other tax certainty work, such as the International Compliance Assurance Programme (I-CAP), enhancements to the MAP and the exploration of additional avenues to prevent disputes, including those arising in the context of the Global Minimum Tax.
- Continue promoting the use of Advance Pricing Arrangements (APAs) for effective dispute prevention and supporting the work proposed by the FTA MAP Forum to develop practical approaches for providing advance certainty in non-transfer pricing cases, drawing on the positive experience with APAs.
- Support further work to better demonstrate the benefits of greater tax certainty for jurisdictions and businesses, including its impact on trade, investment, growth, and compliance, drawing on the practical experiences of jurisdictions that have invested in this area and of businesses.
- Consider enhancing co-operation with low-capacity jurisdictions in the area of compliance and tax certainty.

Tax Capacity building

We recognised that all tax administrations across the globe face challenges in tackling tax gaps and reducing compliance burdens. We therefore welcomed the Commissioner-level conversation with representatives from African countries hosted by the South African Revenue Service (SARS) before our Plenary to exchange views and strategies that will shape the future of tax administration. We continue to emphasise the importance of making sure all tax administrations can benefit from the outcomes of the FTA's work and as a result we have agreed to:

- Increase our support for the use by developing countries of the FTA's [maturity models](#), including the Human Resources Maturity Model and the new version of the Tax Debt Management Maturity Model, both published earlier this year, through training and advice.
- Continue to support interested jurisdictions in the implementation of the Global Minimum Tax through the informal Pillar Knowledge Sharing Network, which brings together officials from more than 110 jurisdictions.
- Deepen our co-operation with regional tax organisations and other international partners on supporting the development of digital transformation strategies and the sharing of knowledge on practical actions that can be taken to support the journey from digitalisation to digital transformation.
- Continue to support Tax Inspectors Without Borders (TIWB), a joint initiative of the OECD and the United Nations Development Programme, and welcome the new vision for TIWB that will further enhance their capacity building work, helping tax administrations meet the challenges of an ever-evolving tax landscape.

The wider role of tax administration in tackling tax gaps

We discussed the role that tax administrations play in the development of strong economies, and how a fair, transparent system that is trusted by all taxpayers is essential to this. We especially noted the importance of taxpayer education and creating a strong culture of tax morale and the impact this can have on tax gaps. We discussed the importance of sharing knowledge and experience on both measuring and closing tax gaps, and how our collaborative work can influence the development of effective strategies to support our goals. We also recognised the influence of our work on digital transformation, along with our other experts in relevant workstreams, could have in this sphere and we encourage further collaboration by our relevant experts on this topic.

We also identified the role that tax administrations can play in the wider international tax policy work that is considering issues on economic growth, burden reduction and addressing tax gaps. We affirmed our commitment to supporting the work of the Inclusive Framework where appropriate by providing the tax administration perspective,

such as for their work on global mobility and the interaction between tax policy, inequality, and growth. We also discussed the impact of criminal activity on tax gaps and noted the benefits of enhanced collaboration between the FTA and the OECD's Task Force on Tax Crime and Other Financial Crimes, recognising the similarities in tools and techniques used in civil tax audits and criminal investigations in the context of the evolving landscape of globalisation and digitalisation, including artificial intelligence and crypto-assets. We discussed specifically our work together to strengthen tax transparency that can help tackle tax evasion and fraud through expedited exchanges of information and greater use of spontaneous exchange of information under the FTA's Joint International Task force on Shared Intelligence and Collaboration.

ANNEX B – AGENDA

DAY 1: 18 November, 09:00 to 17:30

09:00 – 10:15 **SESSION I – INTRODUCTION**09:00 – 09:30 **Official welcome to South Africa**09:30 – 10:00 **Opening remarks**

- Mr. Bob Hamilton, Chair, Forum on Tax Administration
- Ms. Manal Corwin, Director, Centre for Tax Policy and Administration, OECD
- Mr. Edward Kieswetter, Commissioner, South African Revenue Service

10:00 – 10:15 **Opening keynote speech**

- Mr. Ashor Sarupen, Deputy Minister of Finance, South Africa

10:15 – 10:30 **GROUP PHOTO**10:15 – 13:00 **SESSION II – TAX GAPS AND COMPLIANCE BURDENS**10:30 – 11:30 **Understanding the issues**

- Introductory remarks: Mr. Bob Hamilton, Chair, Forum on Tax Administration
- Table discussion

11:30 – 12:00 **COFFEE BREAK**12:00 – 13:00 **Measuring tax gaps and compliance burdens**

- Moderator: Mr. Rob Heferen, Commissioner, Australian Taxation Office
- Discussion panellists:
 - Mr. Robinson Barreirinhas, Commissioner, Brazilian Federal Revenue Service
 - Ms. Francesca Vitale, Director, Italian Revenue Agency
 - Ms. Sezen Tas, Deputy Director-General, Netherlands Tax Administration
 - Ms. Debra Adams, Division Chief, International Monetary Fund

13:00 – 14:30 **LUNCH**14:30 – 16:00 **SESSION III – TACKLING TAX DEBT**14:30 – 16:00 **Tax debt – a persistent problem**

- Introductory remarks: Mr. Filip Van de Velde, Commissioner, Belgian Tax Administration
- Presentations from:
 - Ms. Amélie Verdier, Commissioner, General Directorate for Public Finance, France
 - Ms. Angela MacDonald, Deputy Chief Executive, His Majesty's Revenue and Customs, UK
- Discussions at tables

16:00 – 16:30 **COFFEE BREAK**

FORUM ON TAX ADMINISTRATION

16:30 – 17:30 SESSION IV – TAX MORALE

16:30 – 17:30 Tackling tax morale

- Introductory remarks: Mr. Edward Kieswetter, Commissioner, South African Revenue Service
- Presentations from:
 - Mr. Kazuhiko Ejima, Commissioner, National Tax Agency, Japan
 - Mr. Marcin Łoboda, Secretary of State, Head of National Revenue Administration, Poland
 - Mr. Hu Jinglin, Commissioner, State Taxation Administration, People's Republic of China

17:30 Close of Day One

WELCOME RECEPTION

DAY 2: 19 November, 09:15 – 17:15

09:15 – 10:45 SESSION V – NEXT STEPS ON TAX ADMINISTRATION 3.0

09:15– 10:45 Reducing burdens and tackling tax gaps through digital transformation

- Introductory remarks: Ms. Nina Schanke Funnemark, Commissioner, Norwegian Tax Administration
- Presenter: Mr. Artur Olszewski, Business at OECD
- Discussion Panellists:
 - Mr. Ow Fook Chuen, Commissioner, Inland Revenue Authority of Singapore
 - Ms. Maura Kiely, Commissioner, Revenue, Ireland
 - Mr. Thomas Monefeldt, Business at OECD

10:45 – 11:15 COFFEE BREAK

11:15 – 12:30 SESSION VI – ACCELERATING TRANSFORMATION JOURNEYS

11:15 – 12:30 Opportunities and challenges

- Introductory remarks: Mr. Edward Kieswetter, Commissioner, South African Revenue Service
- Presenter:
 - Ms. Gayathri Chetty, Commissioner of Tax, Seychelles Revenue Commission
 - Ms. Varsha Singh, Commissioner, Seychelles Revenue Commission
 - Mr. Julian Chetty, Principal Analyst Programmer, Seychelles Revenue Commission

12:30 – 14:00 LUNCH

14:00 – 15:30 SESSION VII – SUPPORTING VOLUNTARY COMPLIANCE

14:00 – 15:30 Breakout presentations

1. Effective taxpayer services (Main Plenary room)
 - Moderator: Mr. George Pitsilis, Governor, Independent Authority for Public Revenue, Greece
 - Presenters:
 - Ms. Baiba Smite-Roke, Director General, State Revenue Service, Latvia
 - Ms. Amélie Verdier, Commissioner, General Directorate for Public Finance, France
 - Mr. Jean-Paul Olinger, Director, Luxembourg Inland Revenue

2. Outreach and communication (Breakout room 1)

- **Moderator:** Mr. Jeremy Hirschhorn, Second Commissioner, Australian Taxation Office
- **Presenters:**
 - Mr. Abdullah Alzamil, Senior Director, Zakat, Tax and Customs Authority, Saudi Arabia
 - Ms. Katrin Westling Palm, Commissioner, Swedish Tax Agency
 - Mr. Raigo Uukkivi, Director General, Estonian Tax and Customs Board

3. Influencing taxpayer behaviours (Breakout room 2)

- **Moderator:** Ms. Helena Borges, Director General, Tax and Customs Authority, Portugal
- **Presenters:**
 - Mr. José Borja, Director, Spanish Tax Agency
 - Mr. Peter Mersi, Commissioner, Inland Revenue, New Zealand
 - Mr. Thomas Hjortenbergh, Director General, Danish Tax Agency

15:30 – 16:00 **COFFEE BREAK**

16:00 – 17:15 **SESSION VIII – TAX CRIME THREATS**

16:00– 17:15 **Tax crime – the international dimension**

- **Introductory remarks:** Mr. Kazuhiko Takeda, Chair of the Task Force on Tax Crime
- **Presentation:** Mr. Markku Heikura, Director General, Finnish Tax Administration
- **Panel discussion moderated by:** Mr. Kazuhiko Takeda, Chair of the Task Force on Tax Crime
- **Panellists:**
 - Mr. Markku Heikura, Director General, Finnish Tax Administration
 - Ms. Sezen Tas, Deputy Director-General, Netherlands Tax Administration
 - Mr. Robinson Barreirinhas, Commissioner, Brazilian Federal Revenue Service

17:15 **Close of Day 2**

GALA DINNER

FORUM ON TAX ADMINISTRATION

DAY 3: 20 November 09:30 – 12:30

09:30 – 12:00 SESSION IX – INTERNATIONAL TAX POLICY AND TAX CERTAINTY

09:30 – 10:30 **The international tax policy agenda**

- **Presentation:** Ms. Manal Corwin, Director, Centre for Tax Policy and Administration, OECD
- **Question and answer session**

10:30 – 10:50 **COFFEE BREAK**

10:50 – 11:00 **Advancing tax transparency for immovable property**

- **Update from South Africa**

11:00 – 12:00 **Tax certainty**

- **Introductory remarks:** Mr. Achim Pross, Deputy Director, Centre for Tax Policy and Administration, OECD
- **Discussion panellists:**
 - Ms. Angela MacDonald, Deputy Chief Executive, His Majesty's Revenue and Customs, UK
 - Mr. Raja Sekhar Reddy Lakkadi, Central Board of Direct Taxes, India
 - Mr. Gert Boulangé, Business at OECD
 - Ms. Mercy Mbithi, International Tax Advisor, African Tax Administration Forum

12:00 – 12:30 SESSION X – CLOSING SESSION

12:00 – 12:10 **Agreement of the Statement of Outcomes**

- **Mr. Bob Hamilton, Chair, Forum on Tax Administration**

12:10 – 12:30 **Closing remarks**

- **Mr. Bob Hamilton, Chair, Forum on Tax Administration**
- **Ms. Manal Corwin, Director, Centre for Tax Policy and Administration, OECD**
- **Ms. Nina Schanke Funnemark, Commissioner, Norwegian Tax Administration**
- **Mr. Edward Kieswetter, Commissioner, South African Revenue Service**
- **Mr. Robinson Barreirinhas, Commissioner, Brazilian Federal Revenue Service**

12:30 – 13:30 **FAREWELL LUNCH**

ANNEX C – LIST OF PARTICIPANTS FTA CAPE TOWN PLENARY

Tax Administrations

- | | |
|---------------------------------|--------------------------|
| 1. Australia | 26. Korea |
| 2. Austria | 27. Latvia |
| 3. Belgium | 28. Lithuania |
| 4. Brazil | 29. Luxembourg |
| 5. Bulgaria | 30. Malaysia |
| 6. Canada | 31. Netherlands |
| 7. Chile | 32. New Zealand |
| 8. China (People's Republic of) | 33. Norway |
| 9. Denmark | 34. Poland |
| 10. Estonia | 35. Portugal |
| 11. Eswatini | 36. Saudi Arabia |
| 12. Finland | 37. Seychelles |
| 13. France | 38. Singapore |
| 14. Georgia | 39. Slovak Republic |
| 15. Germany | 40. Slovenia |
| 16. Greece | 41. South Africa |
| 17. Hong Kong (China) | 42. Spain |
| 18. Hungary | 43. Sweden |
| 19. Iceland | 44. Switzerland |
| 20. India | 45. Thailand |
| 21. Indonesia | 46. Türkiye |
| 22. Ireland | 47. United Arab Emirates |
| 23. Israel | 48. United Kingdom |
| 24. Italy | 49. Zambia |
| 25. Japan | |

International and Regional Organisations

African Tax Administration Forum (ATAF)
Inter-American Center of Tax Administrations (CIAT)
International Monetary Fund (IMF)

Private Sector

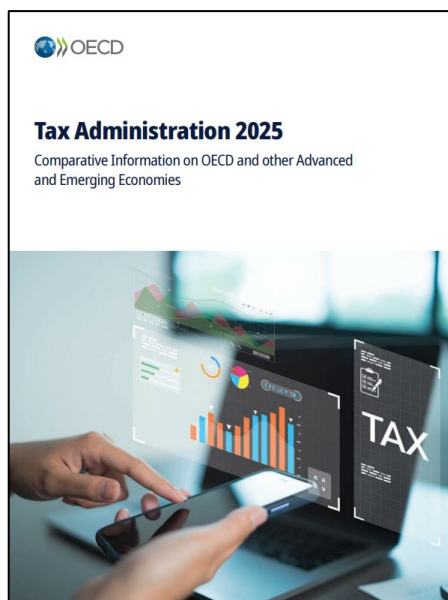
AB InBev
Amazon
Business at OECD (BIAC)
EY
Huawei / Vienna University of Economics and Business
Netcompany
PwC

Academic Community

Digital Economy Taxation Network

ANNEX D

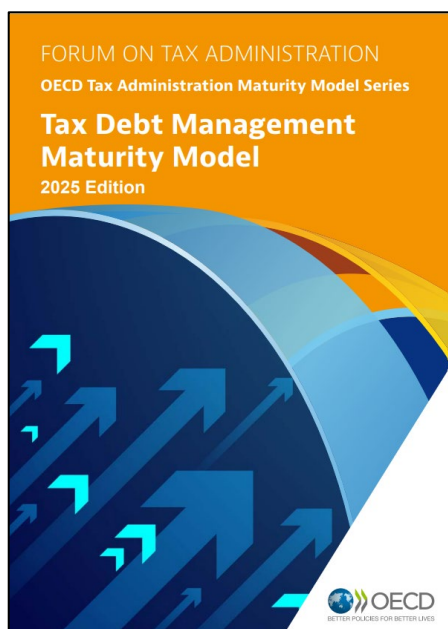
FORUM ON TAX ADMINISTRATION REPORTS PUBLISHED IN 2025



[Tax Administration 2025](#)

Comparative Information on OECD and other Advanced and Emerging Economies

This report is the thirteenth edition of the OECD's Tax Administration Series. Drawing on data and information from a broad set of national tax administrations across the globe, it is intended to help tax administrations understand global trends in the design and administration of tax systems and to facilitate cross-border comparisons. While primarily intended for analysts, the report can also be a useful tool for senior tax administration managers and officials in ministries of finance when considering changes in tax system administration. Based on the data from the International Survey on Revenue Administration (ISORA), the 2025 edition takes a closer look at national-level tax administrations across 58 jurisdictions. In addition to its traditional focus on performance-related data and ratios for the latest available fiscal year (2023), this edition places particular emphasis on how tax administration has evolved over the past decade.

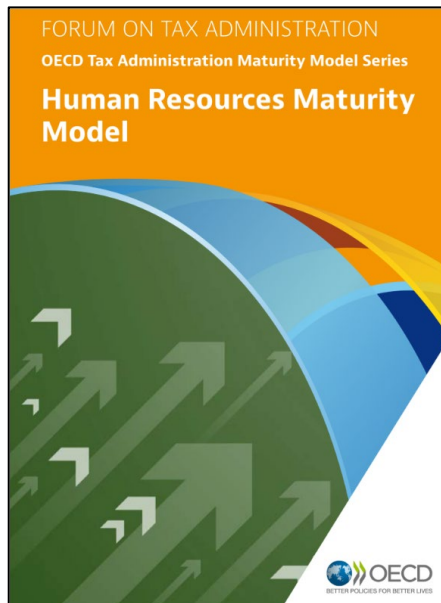


[Tax Debt Management Maturity Model](#)

OECD Tax Administration Maturity Model Series

2025 Edition

This maturity model covers one of the major tax administration functions, employing on average around 10 per cent of tax administration staff. It is a tool to self-assess current practices, identify areas for improvement, and formulate future strategies for managing tax debt. Compared to the earlier model, which was published in 2019, this 2025 version is shorter and focuses more on the core elements of effective tax debt management, incorporating digital transformation and the growing importance of international co-operation. It also provides practical examples illustrating how the model's themes and attributes are being applied in administrations to support the shaping of future strategy.



[Human Resources Maturity Model](#)

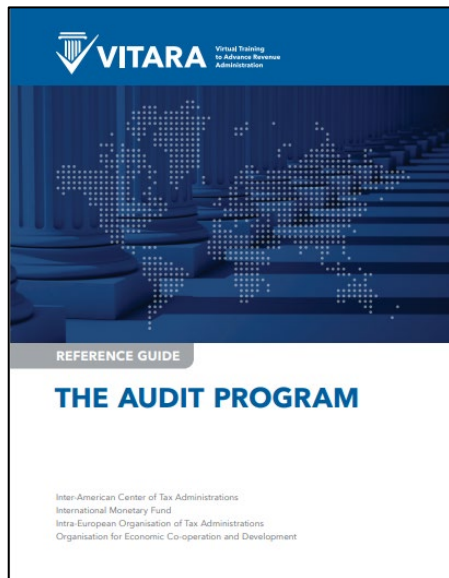
OECD Tax Administration Maturity Model Series

This maturity model, developed by the OECD Forum on Tax Administration Community of Interest on Human Resources, covers the cross-cutting issue of human resources. The report is divided into three parts: Chapter One provides an overview of the model and an explanation on how to use it; Chapter Two sets out the anonymised results of the 39 administrations that have so far completed a self-assessment; and Chapter Three contains the model itself, which can be used for self-assessment purposes.



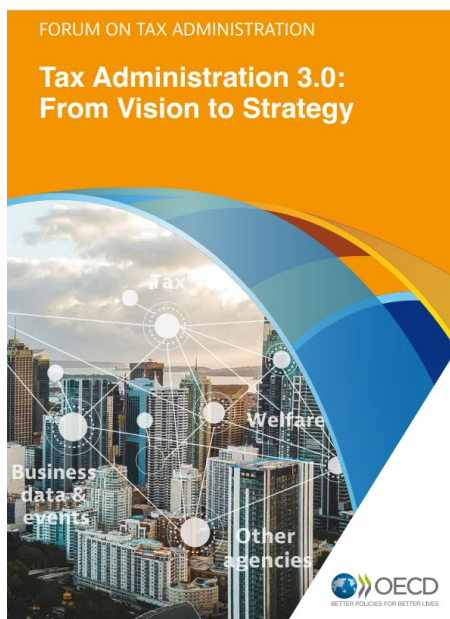
[Tax Administration Digitalisation and Digital Transformation Initiatives](#)

The report *Tax Administration Digitalisation and Digital Transformation Initiatives* summarises the data from the Inventory of Tax Technology Initiatives (ITTI) for the 54 members of the OECD Forum on Tax Administration (FTA). The inventory is a collaboration between the FTA and nine international and regional tax bodies. It contains a wealth of information from more than 100 jurisdictions on the use of technology by tax administrations globally and its primary purpose is to assist tax administrations when considering possible domestic reforms as well as to help identify where future collaboration between tax administrations might be of most value.



[VITARA Reference Guide: The Audit Program](#)

This VITARA Reference Guide on *The Audit Program* focuses on how an audit program fits into the overall set of activities a tax administration undertakes to promote and enforce compliance with its tax laws. The key elements of an effective audit program are identified, and the guide is divided into nine chapters highlighting key concepts, processes, and good practices relating to the operation and management of a tax administration audit program. It is part of a series of Virtual Training to Advance Revenue Administration (VITARA) reference guides that have been developed based on the content of the VITARA online modules.



[Tax Administration 3.0: From Vision to Strategy](#)

The concept of the decentralisation of tax administration is at the heart of the Tax Administration 3.0 vision, which is explored in our [2020 report](#). Achieving this is challenging and requires a fundamentally different approach to working by tax administrations, both internally and with the providers of the natural systems used by taxpayers. In order to support tax administrations as they think about this issue, the report "*Tax Administration 3.0: From Vision to Strategy*" considers the strategic actions that tax administrations might wish to take in achieving this vision.