

U4 Expert Answer



Fighting illicit financial flows from Ethiopia

Query

Can you provide an overview of illicit financial flows from Ethiopia and measures to fight them?

Purpose

Provide support to donor activities in this area.

Content

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Caveat

The literature on illicit financial flows from Ethiopia is very scarce. More research on the mechanisms used for capital flight is necessary to better understand the measures that should be taken to effectively fight illicit financial flows from Ethiopia. In this context, this answer provides a wide range of measures assessed in the international literature as important to curb corruption and illicit financial flows.

Summary

Illicit financial flows have pervasive effects on developing countries' social and economic development. In many countries, the volume of

financial outflows exceeds the inflows of aid and foreign direct investment due to corruption, money laundering, tax evasion and avoidance.

Recent studies show that Ethiopia is among the top ten African countries by cumulative illicit financial flows related to trade mispricing. This amount may be much higher if funds from corruption and other criminal activities are considered. In any case, corruption plays a key role in facilitating the flow of illicit funds, and measures to fight corruption are instrumental for preventing and combating the movement of illicit funds.

Ethiopia has been making progress in improving its legal and institutional framework to combat corruption, but the government needs to ensure that reforms and new rules are now implemented and enforced effectively. A few areas, such as business regulations, taxation, the media and civil society, could still benefit from further legal improvements in order to contribute to corruption prevention and detection and ultimately end illicit financial flows.

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1 Overview of illicit financial flows from Ethiopia

Illicit financial flows are the movements of illegally acquired, transferred or spent funds across borders (Fontana and Hansen-Shino 2012; Transparency International 2014). This definition includes relatively simple activities, such as transferring funds abroad without paying taxes, as well as complex schemes involving sophisticated corporate structures and organised criminal groups (OECD 2014a).

Measuring the amount of illicit financial flows is a great challenge. It is estimated that developing countries lost US\$6.6 trillion in illicit financial flows from 2003 through 2012 (Global Financial Integrity 2014). In sub-Saharan Africa, for instance, between 2003 and 2012, US\$528.9 billion¹ left the continent. Over this period, the figure for illicit outflows from sub-Saharan Africa represented 84% of inflows to the region from aid and foreign direct investments (Global Financial Integrity 2014).

Cross-border illicit flows come from a few key sources: corruption, such as bribery and embezzlement by government officials; money laundering associated with criminal activities like drug and human trafficking; and tax-related illicit financial flows, such as tax evasion and transfer mispricing (Transparency International 2014).

Studies have shown that corruption accounts for approximately 3% of illicit financial flows from developing countries. Criminal activities by organised criminal groups represent approximately 35% of the outflows, and tax evasion and avoidance, particularly through transfer mispricing, account for 60 to 65% of the flows (Global Financial Integrity 2013). While only a small percentage of the financial outflows are directly connected to embezzlement and bribery, corruption is inextricably linked to all the other issues that generate illicit financial flows. Corruption is often used as a means to ensure companies, individuals and criminal organisations can evade taxes or launder the proceeds of criminal activities and avoid punishment (Reed and Fontana 2011). In fact, a study conducted by Le and Rishi found that governance issues and

corruption in particular tend to be a major driver of illicit flows and that there is a significant link between corruption and capital flight (Global Financial Integrity 2014).

In the case of Ethiopia, the report published in 2015 by the High Level Panel on Illicit Financial Flows from Africa provides an estimate of illicit financial flows from Ethiopia related to trade mispricing.

According to the report, Ethiopia has lost US\$16.5 billion from 1970 to 2008, making it one of the top ten African countries by cumulative illicit financial flows. This estimate is likely to be much higher if money lost due to corruption and other criminal activities is also considered.

Illicit financial flows adversely affect both developed and developing countries, but the impact on less developed countries can be particularly pervasive. This is due to the fact that they have smaller resource bases and markets (OECD 2014a). At the same time, they are faced with a high demand for public services caused by their high poverty rates. In Ethiopia, for instance, while the country has shown high economic growth in recent years, poverty and socio-economic insecurity remains a problem. It is estimated that in 2012 close to 30% of the population were living below the poverty line. The country also ranks poorly in the 2012 Human Development Index in position 173 out of 186 countries assessed.

Mobilising greater resources could help to close these development gaps, and tackling illicit flows could provide part of the funding for such efforts. For instance, according to the High Level Panel report (2015), eliminating illicit financial flows in Ethiopia would allow the country to meet the Millennium Development Goals (MDGs) faster. In the case of the country's child mortality rate, the actual annual reduction in under-five mortality rate (which between 2000 and 2011 fell 5.3%) could have been accelerated (to a drop of 7.58%) if funding was mobilised from what is currently lost to illicit financial flows.

¹ Note: Transparency International takes "billion" to refer to one thousand million (1,000,000,000).

2 Fighting illicit financial flows from Ethiopia

Corruption and illicit financial flows

As mentioned above, measures to prevent and detect corruption are fundamental to fighting illicit financial flows given the role that corruption plays in facilitating capital flight as well as other illicit activities. In general, measures and reforms to fight illicit financial flows are closely linked to measures and reforms aimed at improving governance (OECD 2014). Research shows that “high levels of corruption combined with weak institutions are drivers of illicit flows, and these are often symptoms of deeper governance failures” (OECD 2014:163).

The following sub-sections will, therefore, focus on ways to address corruption that are most linked to illicit flows, according to the existing literature (OECD 2014; High Level Panel on Illicit Financial Flows 2015). However, more research into the specific context of Ethiopia is necessary to assess the main mechanisms used for capital flight, and to better understand the country’s specific needs and prioritise reforms.

In Ethiopia, recent assessments suggest that corruption is widespread (Bertelsmann Foundation 2014). The country ranks 110 out of 175 countries assessed in the 2014 Transparency International’s Corruption Perceptions Index (CPI), with a score of 33 on a scale of 0 (highly corrupt) to 100 (very clean). In comparison with other countries in sub-Saharan Africa, Ethiopia ranks 20 out of 47 countries assessed, next to Malawi and behind Niger and Liberia (Transparency International 2014). Surveys of business people in Ethiopia also point to these challenges, with respondents placing corruption among the top four challenges for doing business in the country (IFC 2015).

Mechanisms to ensure checks and balances in the country are considered weak, with the ruling party exercising control and influence over other branches of government (Bertelsmann Foundation 2014). There have been a series of reforms aimed at combating corruption in the last years, but the extent to which these changes have yielded positive results is uncertain. In fact, the enforcement of anti-corruption laws is considered very weak and selective (Freedom House 2012).

An appropriate response to combating illicit financial flows therefore requires a set of measures that equally address the nature of corruption in the country. These steps should help to improve Ethiopia’s legal and institutional framework, as well as reduce opportunities for corruption. This includes measures aimed at strengthening tax and revenue administration, improving budget planning and execution, strengthening public procurement processes, combating money laundering, ensuring effective enforcement and improving business regulations. In cases where reforms have already been adopted, attention should be paid to ensure their effective implementation and enforcement.

Strengthening the anti-money laundering framework

Fighting illicit financial flows requires strong measures to prevent money laundering. Given the transnational nature of money laundering, experts have focused on combating it through the adoption of international standards, such as the ones put forward by the Financial Action Task Force (FATF). Nevertheless, a series of reforms as well as interventions in developing countries are also necessary to efficiently combat money laundering and prevent money outflow. These changes include the adoption of an adequate legal framework and the establishment of independent supervisory bodies.

Ethiopia’s anti-money laundering legal framework has improved in recent years (FATF 2014), but until 2013 it was considered highly inadequate and facilitating illicit outflows (Center on Global Counterterrorism Cooperation 2013). In 2013, a new proclamation on money laundering and terrorist financing was enacted, helping to change the situation.

The recently approved anti-money laundering framework is largely in accordance with international good practice and standards. For example, it includes provisions on customer due-diligence by financial institutions and designated non-financial business and professions, requirements for legal entities to maintain information on beneficial ownership which can be accessed by legal authorities, and a definition of politically exposed persons (PEPs), among others. The law still fails to include a comprehensive list of crimes considered as

predicate offences but mentions all “serious crimes”.²

The new law also gives more power to the Financial Intelligence Centre (FIC), the country’s financial intelligence unit (FIU), established in 2009 and tasked with the prevention and enforcement of anti-money laundering rules. FIUs should be independent, well resourced, and operated in a transparent and accountable manner (Reed and Fontana 2009).

In the case of Ethiopia, the FIC is regarded as an independent body but is under the responsibility of the Office of the Prime Minister. With regard to its operational capacity, research conducted by the Center on Global Counterterrorism Cooperation (2013) shows that while improvements regarding staff recruitment, physical space and access to information technology have taken place since 2011, the centre still misses key requirements such as policy, planning and research functions, education, risk management and compliance roles, as well as capacities in money laundering and terrorist financing prevention.

In addition, research shows that at least until 2013 supervisory and regulatory bodies, the financial sector, and intermediaries suffered from a poor level of understanding regarding money laundering risks and measures to prevent it (Center on Global Counterterrorism Cooperation 2013).

Overall, it is still relatively early to assess the impact of these new rules. The extent to which they will help to prevent money laundering and stop the flow of illicit funds depends on their effective implementation and enforcement. Given the complexity of money laundering cases, this surely requires adequate human, financial and technical resources as well as investments in capacity building.

² A predicate offence is a criminal activity from which the proceeds of a crime are derived. As money laundering is a derivative crime, and its status as a crime depends on the origin of the funds involved, it is extremely important that crimes such as corruption and tax evasion are included in the legal framework (Basel Institute on Governance 2011).

Enhancing accountability

Transparency and accountability are viewed as key elements to help limit illicit financial flows and enhance confidence in the public administration, which in turn encourages compliance with the law (OECD 2014a).

To improve accountability and facilitate the detection of illicit enrichment, countries should pass asset declaration rules that cover politically exposed persons as well as their spouses and close relatives. Disclosure should take place at regular intervals and cover a wide range of crucial information, such as assets, liabilities, income from all sources, gifts and potential conflicts of interest (Transparency International 2014). There should also be an effective system for monitoring and enforcing these rules, and declarations should be made publicly available so that members of the public, the media and financial institutions can monitor officials’ wealth variation over time (Messick 2009).

In Ethiopia, asset disclosure requirements are among the anti-corruption measures adopted by the government. The Disclosure and Registration of Assets Proclamation of 2010 requires all “appointees, elected persons and public servants of the Federal Government and the Addis Ababa and Dire Dawa city administrations” to declare and register assets owned by them and their family members. The Federal Ethics and Anti-Corruption Commission (FEACC) is responsible for registering the declaration as well as for verifying whether the content is accurate.

Implementation of the law is, however, assessed as relatively slow, and only a small percentage of officials had their assets registered according to the timeline prescribed by the law (Mezmur and Koen 2011). It is also unclear the extent to which the FEACC has the necessary capacity and resources to effectively verify the content of the registered declarations.

Improving business regulations

There is broad consensus that complex business regulations, bureaucracy and red tape offer both incentives and opportunities for bribery and corruption. Institutional barriers provide an opportunity for rent-seeking, as individuals and businesses may be willing to make illegal payments to circumvent these barriers. The money can then be transferred out of the country to be hidden in safe havens (Martini 2013). Moreover, complex business regulations can

leave loopholes that can be exploited by both businesses and governments, facilitating capital flight.

Business regulations in Ethiopia are assessed as restrictive, highly bureaucratic and complex (Bertelsmann Foundation 2014). The Ethiopian government exercises great influence in the economy, hindering both potential investors from starting businesses and existing businesses from operating smoothly. In fact, research shows that due to the state's active intervention in the economy, public officials at low and high levels enjoy wide discretionary powers, which could allow them to solicit bribes or enrich themselves by evading regulations or engaging in fraud (Freedom House 2012).

Procedures for starting a business are still not in line with good practices. For instance, necessary forms cannot be filed online, requiring businesses to visit one or more government agencies as there is no "one-stop shop" available (World Bank 2015). Research also shows that market competition operates under a weak framework, with uneven rules for market participants. (Bertelsmann Foundation 2014).

Public financial management

Public financial management (PFM) is a central element for a functioning administration, underlying all government activities, and, as such, a sound and transparent PFM is key to prevent and detect corruption (particularly large-scale theft) as well as to combat illicit financial flows. PFM processes comprise the whole budget cycle, public procurement, audit practices and revenue collection (Morgner and Chêne 2015).

Ethiopia has been undergoing a PFM reform process for more than a decade under the Expenditure Management Control Programme (EMCP) and the Public Sector Capacity Building Programme (PSCAP). Overall, it has been considered successful, but international organisations and the Ethiopian government have recognised that more needs to be done to strengthen transparency and accountability (Alebachew and Alemu 2010).

Public procurement

Bribery and embezzlement in public procurement processes may greatly contribute to illicit financial flows given the large scale of public resources that are poured into procurement. Ethiopia adopted a new public procurement law in 2009

that aimed, among other things, to enhancing transparency and accountability in public contracting to address previous shortcomings (Freedom House 2012). Within this framework, the new procurement law created an independent agency responsible for managing public tenders, and established requirements for the disclosure of key information related to public contracts. An electronic public procurement system was also implemented (Construction Sector Transparency Initiative no year).

Despite reforms, public procurement in Ethiopia is still assessed as an area very prone to corruption. Businesses interviewed within the framework of the Global Competitiveness Report 2014-2015 said that it is common for contracts and licences to be awarded in return for illegal payments and bribes. Similarly, there is an understanding among company executives that government decisions regarding policies and contracts are often decided based on personal connections (World Economic Forum 2014).

Research also shows that there are greater chances of a contract being awarded to bidders that have strong ties with the government or the ruling party (Vaughan and Gebremichael 2011). In this context, the law is not always implemented fairly, and bidding processes can be interrupted or discontinued after bids are received without further reasoning or explanation by the purchasing entity. Overall, procurement processes are still considered rather opaque (Vaughan and Gebremichael 2011).

Tax administration and revenue

Taxes are a lynchpin for delivering public services and addressing poverty and inequality. Taxes serve to generate revenues needed to adequately fund public services and infrastructure as well create a means to increase accountability between a state and its citizens. If citizens are paying taxes, then they tend to demand more from their governments – and their governments feel responsible to deliver more (Tax Justice Network and Christian Aid 2014).

In many countries, tax administration and law enforcement institutions suffer from high levels of corruption, making it easier for companies and individuals to evade and/or avoid taxes, which consequently increases the amount of financial flows leaving developing countries. In Ethiopia, tax administration and revenue is perceived as very corrupt. According to the most recent Global

Corruption Barometer, approximately 35% of Ethiopians surveyed perceive public officials and civil servants as very corrupt, and 41% who had contact with the tax administration reported having paid bribes (Transparency International 2013).

There is also the perception that tax and custom rules in Ethiopia are not always applied equally, with well-connected businesses and individuals benefiting from tax breaks or other incentives (Business Anti-Corruption Portal 2014).

Coherent and simplified tax laws, including rules on transfer pricing, qualified staff and a strong tax revenue administration, are instrumental for combating corruption and illicit financial flows. In particular, simplified tax rules and procedures help to reduce tax officials' discretionary power and potential abuse of tax laws while making it easier for companies and individuals to comply with requirements (Rahman 2009).

Tax rules in Ethiopia are very complex and often contradictory, making it difficult for citizens and companies to understand their obligations and allowing officials to apply the rules unequally (Lencho 2012). In addition, the existing system for paying tax is also rather complicated and cumbersome. For instance, companies are expected to make 30 payments per year (compared to an average of 38 payments per year in other countries in sub-Saharan Africa and 11.8 in OECD countries). As a result, companies in Ethiopia spend more than 300 hours per year paying taxes as compared to the 175 hours spent in OECD countries (World Bank 2015).

Customs rules are also considered to be cumbersome. Since 2003, a series of reforms aimed at modernising the legislation and processes have been taking place, including measures to rationalise tariff rates, reduce documentary requirements, and simplify and digitalise the core functions of the administration (Daba 2014).

With regard to the country's tax administration body, a reform introduced in 2008 sought to simplify the system by establishing a single body – the Ethiopian Revenues and Customs Authority (ERCA) – which is responsible for managing, investigating and prosecuting tax and customs offences.

Moreover, in an attempt to address previous concerns about personnel and technical expertise, a special regulation on personnel administration was approved in 2008. The law establishes special rules for ERCA staff, including on recruitment, promotion and internal transfer, salary, allowances, training, evaluation and other benefits. These rules aim to attract and retain qualified employees as well as prevent corruption.

The law also includes other measures that target corruption prevention within Ethiopia's tax administration, such as the requirement for ERCA employees to declare their assets and severe penalties for bribery and illicit enrichment. It is, however, unclear whether this special regulation has helped to improve the quality of services provided and reduce corruption (Lencho 2012). This is because, in general, Ethiopia's civil service is highly politicised, and public jobs are often given on the basis of personal and partisan relationships (Bertelsmann Foundation 2014).

Despite this reform, there are still other bodies in Ethiopia that have tax administration-related obligations, which sometimes generates confusion or conflicts of jurisdiction. Better coordination between bodies (such as the anti-corruption commission, and office of the prosecutors, among others) involved in the investigation and prosecution of tax-related offences is necessary to effectively fight illicit financial flows, combat corruption and avoid a duplication of resources (Lencho 2012).

Supporting the regulation and enforcement of transfer pricing

In the case of trading goods, transfer mispricing is the manipulation of the price of goods so that the declared profits of the highly-taxed importer are reduced while increases those of the less-taxed exporter are increased. This would only be used by companies that are both the importer and exporter, such as through subsidiaries of the same conglomerate (Transparency International 2013). Transfer mispricing negatively affects domestic revenue mobilisation as companies operating in developing countries use legal loopholes to avoid paying income taxes. As mentioned earlier, this is one of the main sources of illicit financial flows from Ethiopia.

There are no specific regulations regarding transfer pricing in Ethiopia. Nevertheless, transactions between related parties are required to be made according to the arm's length

principle, that is, the amount charged by one related party to another for a given product must be the same as if the parties were not related (Africa Legal Network 2012; PricewaterhouseCoopers 2014).

While there is little information on how the tax administration applies and enforces such a principle, it is known from other developing countries that obtaining information regarding prices or profit margins of other companies conducting similar transactions may be a challenge (IMF et al. 2011). In 2014, the government of Ethiopia organised a workshop aimed at providing tax officials with a better understanding of general transfer pricing principles and their application in different sectors, but more needs to be done to develop expertise in this area, ensure cooperation between tax administration bodies in other countries, and access to current practices and prices to support effective enforcement of the rules

Anti-corruption agency

Specialised bodies are instrumental in preventing, investigating and prosecuting corruption and in turn will also help to combat illicit financial flows. In Ethiopia, these functions are performed by the Federal Ethics and Anti-Corruption Commission (FEACC), an independent agency established by the parliament in 2001.

In order to perform its functions effectively, an anti-corruption agency requires de facto autonomy and independence, adequate financial and human resources, and accountability mechanisms.

Within this framework, the appointment process of senior staff and officials is very important to ensure the agency's independence. In the case of Ethiopia, the FEACC has two senior executive posts, one of them appointed directly by the prime minister and the other nominated by the prime minister and appointed by parliament. This process may, however, be subject to political interference. Ideally, the selection of heads of anti-corruption commissions should involve the parliament, representing a consensus between the political majority and the opposition. It is also essential that the heads of the commission have security of tenure and can only be dismissed through a procedure established by law (Wickberg 2013).

Adequate human and financial resources are also key to ensure that the anti-corruption body

perform its tasks effectively. These depend on the country's budgetary resources, but anti-corruption agencies must receive timely, planned, reliable and adequate funding (Wickberg 2013). The FEACC however has been persistently under-resourced. In 2009, the commission had 236 staff and a budget of US\$1.4 million; in 2010 its staff increased to 284 while its budget decreased to less than US\$1.2 million. Another challenge is that the agency also does not enjoy fiscal autonomy. While a draft budget is prepared by the head of the commission, the prime minister is the one who reviews and submits the final budget proposal to parliament (Mezmur and Koen 2011).

With regard to accountability mechanisms, the FEACC is required to submit performance and financial reports to the prime minister, and these reports are published online.

As part of its prevention portfolio, since 2006 the commission has established an anti-corruption hotline where citizens can submit complaints about corruption. Between 2009 and 2010, the FEACC received more than 3,000 complaints (Mezmur and Koen 2011).

Available reports show that the FEACC has improved its track-record of corruption investigations and prosecutions. The commission investigated more than 1,300 corruption cases between 2003 and 2011, leading to the conviction of 380 individuals (Mezmur and Koen 2011). Nevertheless, there have been criticisms regarding political interference in investigations and prosecutions. According to a Freedom House report, the commission may target low-level officials or those who no longer are part of the regime instead of high-level officials from the ruling party. There is also a perception that members of the ruling party committee allegedly involved in corruption may be temporarily removed from their posts but not formally investigated or prosecuted (Freedom House 2012).

Judiciary and law enforcement

Effective enforcement of the law is one of the pre-conditions for an effective anti-corruption framework. Strong law enforcement institutions and an efficient judiciary play an important role in detecting, investigating and punishing cases of corruption, tax evasion, tax avoidance, and money laundering, and are therefore instrumental for curbing illicit financial flows.

The Ethiopian constitution guarantees the independence of the judiciary and provides that courts at all levels shall be free from interference or influence (from a governmental body or official or any other source). The constitution also provides rules regarding the removal of judges, court budgets, appointment of judges and judicial administrative councils.

While the judiciary is formally an independent branch of the government, mechanisms that allow for checks and balances in Ethiopia are weak, and the executive branch exercises great influence over the judiciary (Bertelsmann Foundation 2014). In fact, it is not uncommon for the government to interfere in the application of the law and even in the enforcement of court orders (Freedom House 2012).

In practice, the appointment and removal of judges is also subject to political influence. The appointment process of judges is assessed as “insufficiently transparent and lacking in opportunities for outside input” (National Judicial Institute 2008). Available studies also show that the applicable criteria are too broad and general to ensure objective and merit-based appointments (National Judicial Institute 2008). Similarly, more clarity and transparency regarding rules for promotion, transfers and removals are required. There have been cases where judges who refused to act in accordance with the government were disciplined or dismissed (Freedom House 2012). Available evidence shows that, since 2005, several judges have fled the country claiming government interference (National Judicial Institute 2008).

Petty corruption also occurs among court staff and may foster a public perception of corruption within the judiciary. The judiciary in Ethiopia is perceived as corrupt/extremely corrupt by 35% of respondents to the Global Corruption Barometer (Transparency International 2013). Reforms aimed at modernising court procedures and the filing system are assessed as relatively successful in reducing opportunities for corruption, but more needs to be done to ensure that court staff are supervised and punished for misbehaviour (National Judicial Institute 2008).

External oversight: media and civil society

Freedom of expression and freedom of association are instrumental to prevent and identify corruption and ultimately fight illicit

financial flows. An independent media is fundamental to report on and expose corruption cases, often at the highest levels of governments and companies. A vibrant civil society environment is key for holding politicians and officials to account and for mobilising pressure for change by calling on government to meet their domestic and international commitments. However, freedom of the press and civil society space in Ethiopia are still limited.

The Mass Media and Freedom of Information Proclamation adopted in 2008 is considered a positive step in comparison to previous legislation. It establishes the conditions for accessing public information and prohibits the pre-trial detention of journalists without charges (Freedom House 2012). Nevertheless, the law allows the prosecution of any member of the media for defamation against the state or any public official. The law also contains severe sanctions, including fines that range from US\$1,500 to US\$20,000, which in the context of Ethiopia are very high and could be used to intimidate media channels and journalists (Mezmur and Koen 2012). Within this framework, journalists rarely conduct investigations or report on corruption involving members of the government.

Civil society organisations (CSOs) increasingly play an important role in the fight against corruption in Ethiopia. However, limited funding opportunities have restricted the number and type of activities they can undertake. The current legal framework restricts the source of funds that can be collected by CSOs. For instance, the majority of CSOs working on human rights and governance-related issues in the country are registered as charities and regulated under the 2009 Charities and Societies Proclamation, which establishes that 90% of their funds have to be mobilised from Ethiopians and only 10% from foreign sources (Abera 2013).

Moreover, although the government has increased its anti-corruption activities, civil society organisations still have a limited role in supporting/working with government on awareness raising and prevention activities (Abera 2013).

Responses at the international level

Fighting illicit financial flows requires both international and domestic responses. Developing countries such as Ethiopia will only manage to effectively combat illicit financial flows if there is a

coordinated international response to the problem. It is instrumental that those evading tax, profiting from corruption or other criminal activity do not find a safe haven to hide their illegal gains. Both developed and developing countries should work to strengthen anti-money laundering rules, ensure the automatic exchange of tax information and the recovery of assets.

An overview of measures to be taken at the international level to prevent illicit financial flows from developing countries is provided in a previous U4 Helpdesk answer “[Fighting illicit financial flows: the role of the international community](#)”.

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