The OECD Harmful Tax Competition Report: A 10th Anniversary Retrospective

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1. Introduction: Two Views of the OECD Report

Ten years ago the OECD published its report, "Harmful Tax Competition: An Emerging Global Issue."[2] The Report identified for the first time two problem areas facing international income taxation of geographically mobile activities: tax havens and harmful preferential tax regimes. It sought to initiate activities to eliminate both types of problems.

A decade has passed, and it is now time to stop and consider: Has the OECD Report and its progeny achieved anything useful? There have been two recent but contradictory answers to this question. On the one hand, J.C. Sharman concludes in his book on the tax havens that the OECD effort was unsuccessful: "By 2002 the small state tax havens had prevailed, and the campaign to regulate international tax competition had failed."[3] On the other hand Prof. Vaughn James has recently posted on SSRN an article entitled "Twenty-First Century Pirates of the Caribbean: How the

[1] Irwin I. Cohn Professor of Law and Director, International Tax LLM Program, the University of Michigan Law School. I would like to thank Hugh Ault, Joe Guttentag, Phil West…
[2] Organisation for Economic Co-Operation and Development, Harmful Tax Competition: An Emerging Global Issue, 1998 (the "OECD Report").
[3] J.C. Sharman, Havens in a Storm: The Struggle for Global Tax Regulation (2006).

OECD Robbed Fourteen CARICOM Countries of their Tax and Economic Sovereignty."[4]

These two views obviously cannot both be true. Either the tax havens have prevailed, or they have been crushed. Which view is correct?

This paper will argue that, while more work remains to be done, overall the OECD effort has been a success. The principal ground for this argument are data that show no decline in individual or corporate tax revenues in OECD member countries in the past decade, in contrast with a decline in corporate tax revenues in non-OECD member countries as a result of tax competition among them, and the failure of non-OECD countries to collect the individual income tax from the rich as a result of tax evasion.

However, more work remains to be done, and the last part of the article argues that the OECD members could help by (a) imposing a coordinated, refundable withholding tax on all payments to non-treaty jurisdictions, and (b) strengthening CFC rules to combat preferential regimes in non-OECD member countries.

2. The OECD Report and Its Progeny.[5]

[4] 34 U. Miami Inter-Am. L. Rev. 1 (2002), posted on SSRN July 5, 2008.
[5] This section is based on US Senate, Permanent Subcommittee on Investigations, Tax Haven Banks and US Tax Compliance (July 17, 2008) (the "Senate Report"), 26-29.

The original OECD Report focused on two issues. First, it identified “tax havens” as jurisdictions with (a) no or nominal income taxes, and (b) one or more of lack of effective exchange of information, lack of transparency, and lack of substantial activities by taxpayers.[6] Second, it identified preferential regimes as regimes offering (a) a no or low effective tax rate and (b) one or more of ring fencing, lack of transparency, and lack of effective exchange of information.[7] The OECD condemned both tax havens and preferential regimes as “harmful tax competition.”

Following the Report the OECD began efforts to curtail preferential regimes in OECD Member Countries and to force tax havens to cooperate. In 2000, the OECD published a second report focused in particular on how bank secrecy laws in many tax havens impeded their cooperation with international tax information requests. The report stated that all OECD countries should "permit tax authorities to have access to bank information, directly or indirectly, for all tax purposes so that tax authorities can fully discharge their revenue raising responsibilities and engage in effective exchange of information."[8]

As a result of these two reports, in mid-2000, the OECD published a list of 35 offshore jurisdictions that it planned to include in a subsequent list of "uncooperative tax havens," unless the countries made written commitments to exchange information in international criminal tax matters by December 2003, and in international civil tax

[6] OECD Report, 23.
[7] OECD Report, 27.
[8] OECD, Improving Access to Bank Information for Tax Purposes (2000), 20.

matters by December 2005.[9] As in the Report, the OECD defined a "tax haven" as a country with (a) no or nominal taxation, and (b) one or more of ineffective tax information exchange with other countries, and a lack of transparency in its tax or regulatory regime, including excessive bank or beneficial ownership secrecy.[10]

Many countries did not want to appear on either the OECD's list of 35 offshore jurisdictions or its subsequent list of uncooperative tax havens. To avoid being included on the list of 35 offshore jurisdictions, six countries, Bermuda, the Cayman Islands, Cyprus, Malta, Mauritius, and San Marino, gave the OECD signed commitment letters in early 2000, promising to provide effective tax information exchange in criminal and civil matters by the specified deadlines.[11] In response, the OECD omitted these countries from the list of 35. To avoid appearing on the list of uncooperative tax havens, other countries provided similar commitment letters to the OECD in 2000 and 2001, and the OECD agreed to omit them from the list of uncooperative tax havens being prepared.

Despite wavering support from the United States for the OECD effort, by 2002, 28 of the original 35 offshore jurisdictions identified by the OECD had committed to providing effective information exchange in criminal and civil tax matters by the specified dates. The result was that only seven countries were actually named on the OECD's official list of uncooperative tax havens made public in mid-2002.[12] Over time, four of the seven countries made the required commitments, so that, by 2008,

[9] OECD, Towards Global Tax Co-Operation: Progress in Identifying and Eliminating Harmful Tax Practices (June 2000).
[10] Ibid.
[11] Ibid.
[12] OECD, List of Unco-operative Tax Havens, April 2002.

the OECD list had shrunk to just three countries, Liechtenstein, Monaco, and Andorra. To date, these three countries have continued to refuse to agree to provide tax exchange information with other countries in civil and criminal matters.[13]

Over the same period it was developing the lists of offshore jurisdictions and uncooperative tax havens, the OECD took a number of steps to advance global tax information exchange. In 2000, it established the Global Forum on Taxation, with participants drawn from OECD member countries and non-member offshore jurisdictions, to discuss transparency and tax information exchange issues. In 2002, the OECD issued a model tax information exchange agreement that countries could sign on a bilateral or multilateral basis to meet their commitments to tax information exchange. In 2004, to further promote the OECD's work, the G20 Finance Ministers issued a communiqué supporting the OECD's tax information exchange initiative and model agreement.

In 2006, the OECD issued a new report assessing the legal and administrative frameworks for tax transparency and tax information exchange in 82 countries.[14] The purpose of this assessment was to help the OECD determine "what is required to achieve a global level playing field in the areas of transparency and effect exchange

[13] Liechtenstein, however, is currently under pressure and has agreed to cooperate with the EU.
[14] OECD, Tax Co-operation: Towards a Level Playing Field- 2006 Assessment by the OECD Global Forum on Taxation (May 2006).

of information for tax purposes."[15] In October 2007, the OECD updated its 82-country assessment.[16] The OECD wrote:

> "Significant restrictions on access to bank [information] for tax purposes remain in three OECD countries (Austria, Luxembourg, Switzerland) and in a number of offshore financial centres (e.g. Cyprus, Liechtenstein, Panama and Singapore). Moreover, a number of offshore financial centres that committed to implement standards on transparency and the effective exchange of information standards developed by the OECD's Global Forum on Taxation have failed to do so."[17]

OECD-led efforts to promote tax information exchange are ongoing. In March 2007, the OECD sponsored a series of meetings among more than 100 tax inspectors from 36 countries to discuss aggressive tax planning schemes seen within their jurisdictions. According to top OECD officials, the meetings indicated that key elements in most of these tax dodges could be traced to tax havens.[18] In January 2008, the OECD held discussions among its members on taking "defensive measures" against tax havens that refuse to cooperate with tax information requests.[19] Some OECD members have also recently called for a reinvigorated list of uncooperative tax

[15] Ibid at 7.
[16] OECD, Tax Co-operation: Towards a Level Playing Field- 2007 Assessment by the OECD Global Forum on Taxation (October 2007).
[17] Ibid.
[18] Offshore Financial Centers Playing Key Role in Aggressive Tax Plans, OECD Official Says, BNA Daily Report 3/27/07.
[19] OECD Signals Plan to Renew Efforts Against Non-Cooperative Jurisdictions, BNA Report, 10/15/07.

havens to include countries that, despite a written commitment, have failed to provide tax information upon request in criminal and civil matters.[20]

3. The Data

The theoretical and practical basis for the concerns voiced in the OECD Report is laid out in detail elsewhere, so I will only summarize it here.[21] In the last two decades, competition for inbound investment has led an increasing number of countries (103, as of 1998) to offer tax holidays specifically geared to foreign corporate investors.[22] Given the relative ease with which an integrated multinational can shift production facilities in response to tax rates, such "production tax havens" enable multinationals to derive most of their income abroad free of host country taxation.[23] Moreover, most developed countries (including the U.S.) do not dare impose current taxation (or sometimes any taxation) on the foreign source business income of their resident multinationals, for fear of reducing the competitiveness of those multinationals against multinationals of other countries.[24] If they did, new multinationals could be set up as residents of jurisdictions that do not tax such foreign source income.[25] Thus,

[20] Testimony of Jeffrey Owens, Senate Finance Committee Hearing on Offshore Tax Evasion (2007).
[21] For an extensive discussion see Reuven S. Avi-Yonah, Globalization, Tax Competition, and the Fiscal Crisis of the Welfare State, 113 Harv. L. Rev. 1573 (2000).
[22] Raymond Vernon, In the Hurricane's Eye (1998); United Nations, World Investment Report (1996).
[23] James R. Hines, Jr., & Eric M. Rice, Fiscal Paradise: Foreign Tax Havens and American Business, 109 Quarterly Journal of Economics 149 (1994); Rosanne Altshuler and T. Scott Newlon, The Effects of U.S. Tax Policy on the Income Repatriation Patterns of U.S. Multinational Corporations, in Giovannini et al. (eds.), Studies in International Taxation (1993).
[24] Robert J. Peroni, Back to the Future: A Path to Progressive Reform of U.S. International Income Tax Rules, 51 University of Miami Law Review 975 (1997).

[25] James R. Hines, Jr. The Flight Paths of Migratory Corporations. 6 Journal of Accounting, Auditing and Finance 447 (1991).

business income can be earned abroad largely free of either host or home country taxation.

For example: Intel Corporation, a top 10 multinational, has operations in more than 30 countries around the globe. The company states that "[a]n Intel chip developed at a design center in Oregon, might be manufactured at a wafer fabrication facility in Ireland, packaged and tested in Malaysia, and then sold to a customer in Australia. Another chip might be designed in Japan, fabricated in Israel, packaged and tested in Arizona, and sold in China."[26] Specifically, outside the United States, Intel has major manufacturing facilities in Puerto Rico, China, Malaysia, the Philippines, Ireland, and Israel.[27] Thus, outside the United States, all of Intel's manufacturing facilities are located in countries granting tax holidays. Nor does Intel pay current U.S. tax on its income from those foreign operations, because under U.S. law, active income earned by foreign subsidiaries of U.S. multinationals is not taxed until it is repatriated in the form of dividends, which Intel can delay for many years.[28] Thus, the effective tax rate on Intel's foreign source income is far below the nominal U.S. corporate rate of 35%.

If income from capital can escape the income tax net, the tax becomes in effect a tax on labor. Several empirical studies have in fact suggested that in some developed jurisdictions the effective tax rate on income from capital approaches zero, and tax rates on capital have tended to go down sharply since the early 1980s (when exchange

[26] www.intel.com/intel/intelis/sites.htm (1998).
[27] Intel Annual Report (1999).
[28] Reuven S. Avi-Yonah, International Taxation of Electronic Commerce, 52 Tax Law Review 507 (1997).

controls were relaxed).[29] As a result, countries that used to rely on the revenues from the income tax are forced to increase relatively regressive taxes. The two fastest growing taxes in OECD member countries in recent years have been consumption taxes (from 12% of total revenues in 1965 to 18% in 1995) and payroll taxes (from 19% to 27%), both of which are more regressive than the income tax.[30] Over the same period, the personal and corporate income taxes have not grown as a percentage of total revenues (the personal income tax accounted for 26% of total revenues in 1965 and 27% in 1995, while the figures for the corporate income tax are 9% and 8% respectively).[31] The total tax revenue as a percentage of GDP in developed countries went up sharply during the same period (from an average of 28% in 1965 to almost 40% in 1994), and this increase is accounted for largely by the rise of consumption and payroll taxes.[32] Moreover, there is evidence that as the degree of openness of an economy in OECD member countries increases, taxes on capital tend to go down while taxes on labor go up (the income tax is imposed on both capital and labor, so that its stability may mask this trend).[33]

The same trends can be observed in developing countries as well. In non-OECD member countries (outside the Middle East) total government revenues as a share of

[29] Jeffrey Owens and Jacques Sasseville, Emerging Issues in Tax Reform (1997); Dani Rodrik, Has Globalization Gone Too Far? (1997).
[30] Owens and Sasseville, supra.
[31] Ibid.
[32] World Bank, Tax Policy Handbook (1994).
[33] Enrique G. Mendoza, Assaf Razin & Linda L. Tesar, Effective Tax Rates in Macroeconomics: Estimates of Tax Rates on Factor Income and Consumption, 34 Journal of Monetary Economics 297 (1994); Enrique G. Mendoza, Gian Maria Milesi-Ferretti and Patrick Asea, On the Ineffectiveness of Tax Policy in Altering Long-Run Growth, Centre for Economic Policy Research Discussion Paper 1378 (1996).

GDP rose from an average of 18.8% in 1975-80 to 20.1% in 1986-92.[34] This growth was financed primarily by the growth of revenues from the VAT in the same period (from 25.5% of total revenues to 31.8%). At the same time, revenues from both the individual and the corporate income tax were flat or declined.[35]

A recent study by Keen and Simone illustrates both the extent of this problem and its impact on developing countries.[36] Keen and Simone show that from 1990 to 2001 corporate tax rates have declined in both developed and developing countries. However, while in developed countries this decline in the rates was matched by a broadening of the tax base, so that no decline in revenues can be observed,[37] in developing countries the same period witnessed a decline of corporate tax revenues by about 20 percent on average. This decline is particularly important in light of the larger share of tax revenues produced by the corporate tax in developing countries (average 17 percent, as opposed to 7 percent for developed countries). Keen and Simone attribute most of this decline to the spread of targeted tax incentives for MNEs. From 1990 to 2001 the percent of developing countries granting tax holidays to MNEs grew from 45% to 58%, and similar trends can be seen for tax breaks for exporters (32% to 45%), reduced corporate rates for MNEs (40% to 60%), and free trade zones (17.5% to 45%).[38] These figures are particularly important because a companion paper by Altshuler and Grubert shows that the evolution of country

[34] World Bank, supra.
[35] Ibid.
[36] Michael Keen and Alejandro Simone, Is Tax Competition Harming Developing Countries More Than Developed? 34 Tax Notes Int'l 1317 (2004).
[37] Rachel Griffith and Alexander Klemm, What Has Been theTax Competition Experience of the Last 20 Years, 34 Tax Notes Int'l 1299 (2004).
[38] Keen and Simone, supra.

effective tax rates in the period between 1992 and 1998 seems to have been driven by tax competition, and that US manufacturers are becoming increasingly sensitive to tax considerations in determining location of their investments.[39]

However, as Griffith and Klemm point out, there is no evidence that tax competition had a negative effect on OECD member countries, even if it led them to reduce tax rates.[40] In fact, in those countries, both individual and corporate tax revenues have been remarkably stable on average over the period from 1975 to 2005. Total tax revenue as a percentage of GDP in OECD countries was 29.5% in 1975 and 36.2% in 2005.[41] Of this, individual taxes on income were 11.3% of GDP in 1975 and 13% in 2005.[42] Corporate taxes were 2.2% of GDP in 1975 and 3.7% in 2005.[43] Thus, while consumption taxes account for most of the increase in tax revenue in the era of globalization, there is no indication that either individual or corporate tax revenues have gone down in OECD countries as a result of tax competition.

It can be argued that these overall statistics are misleading, and that they represent a shift from income taxes paid by the rich on mobile capital to income taxes paid by salary earners who are less mobile. However, this does not explain the stability of the corporate tax, since most corporations do have the option of earning their income

[39] Rosanne Altshuler and Harry Grubert, Taxpayer Responses to Competitive Tax Policies and Tax Policy Responses to Competitive Taxpayers: Recent Evidence, 34 Tax Notes Int'l 1349 (2004).
[40] Griffith and Klemm, supra.
[41] OECD Revenue Statistics (2007), comparative tables.
[42] Ibid.
[43] Ibid. For the EU, the trends are similar: total tax revenue was 39.6%of GDP in 1995 and 39.9% in 2006; the implicit tax rate on capital (the most important part of which is the corporate tax) was 25.8% in 1995 and 33.3% in 2006, despite a decline in the corporate tax rate from 35.3% in 1995 to 23.6% in 2006. European Commission, Taxation Trends in the European Union (2008).

overseas. Moreover, the fact that in non-OECD countries the effects of tax competition do show in the data and lead to a decline in corporate tax revenue suggests that there is something happening in the OECD countries that prevents such a decline from taking place. Similarly, it is striking that OECD countries succeed in taxing the rich through the income tax far more than developing countries.[44]

In my opinion, the OECD effort to curtail harmful tax competition has something to do with this achievement. As far as the corporate tax is concerned, the effort to cut back on preferential regimes in OECD member countries, plus an increased vigilance on transfer pricing and a concerted effort to lower the permanent establishment threshold, have all prevented a decline in corporate tax revenues that would otherwise have taken place.[45]

A good indication that these kinds of effort can have a real impact on the numbers is the US corporate tax shelter saga. From 1993 to 2003, there was a wave of corporate tax shelters in the US, which resulted in a real decline in corporate tax revenues from 3% to 2% of GDP. In 2003 (following Enron and a Senate Hearing) the IRS began a serious crackdown on the tax shelters, involving in particular an assault on the intermediaries (accounting and law firms) that were essential to devising and marketing the shelters. The result was a remarkable recovery in revenues to 4% of

[44] Richard M. Bird & Eric M. Zolt, Redistribution Via Taxation: The Limited Role of the Personal Income Tax in Developing Countries, 52 UCLA L Rev 1627 (2005).
[45] Reuven S. Avi-Yonah, Tax Competition and E-Commerce, 23 Tax Notes Int’l 1395 (Sept. 17, 2001). On lowering the PE threshold see, e.g., Lee Sheppard, Revenge of the Source Countries, 2006 TNT 200-3 (October 17, 2006); Jean Francois LeGall, When is s Subsidiary a PE of its Parent, Tillinghast Lecture, NYU (2007, forthcoming in Tax L. Rev).

GDP, a level not seen since just after the 1986 tax reform act (which significantly broadened the corporate tax base). This shows that crackdowns like the OECD harmful tax competition initiative can have a real effect on the macro revenue data.

On the individual side, the recent stories from Liechtenstein and Switzerland show that despite the OECD Report there is still a lot of revenue lost to tax havens.[46] The Senate Permanent Subcommittee on Investigation estimated the total number for just the US as $100 billion a year; other estimates are lower ($50 billion) but still quite high.[47] However, the question is not how many people cheat, but how many more would have cheated but for the pressure on the tax havens and the negative publicity generated by the OECD effort. In my opinion, if the OECD did not put pressure on the tax havens, many more citizens of OECD countries would have transferred their funds to tax havens than the admittedly large numbers that currently do so. To the extent that OECD countries succeed in taxing the rich more than developing countries, and all the evidence shows that they do, this is in large part because of efforts like the OECD Report.

4. The Future

[46] For details of these episodes, see the Senate Report and especially its exhibits.
[47] Senate Report, 1; Joseph Guttentag and Reuven Avi-Yonah, Closing the International Tax Gap, in Max B. Sawicky (ed.), Bridging the Tax Gap: Addressing the Crisis in Federal Tax Administration, 99 (2005).
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Nevertheless, it is clear, and the OECD would not dispute this, that the OECD's current efforts are not enough. What more can be done?

In the corporate arena the answer is clear. While tax competition among OECD countries is on the wane, in large part because of efforts of the OECD, tax competition continues unabated among non-OECD members, and in my view that is to their own detriment.[48]

The obvious solution is to strengthen the CFC rules. Since 90% or more of MNEs are headquartered in the OECD, if all OECD countries abolished deferral, there would be no incentive for developing countries to engage in tax competition. New MNEs might be established in developing countries, but that is not necessarily a bad thing.

The major impediment to adopting and strengthening CFC rules has been the fear of harming "your" MNEs in the face of competition from other MNEs.[49] But if all OECD countries acted together, source-based taxation by developing countries could be saved with no harm to competitiveness.[50]

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[48] Reuven S. Avi-Yonah, Bridging the North-South Divide: International Redistribution and Tax Competition, 26 Mich. J. Int'l L. 371 (2004).

[49] This fear has led numerous countries, including the US, to weaken their CFC rules. See Reuven S. Avi-Yonah, Back to the Future? The Potential Revival of Territoriality, IBFD Bulletin, forthcoming (2008).

[50] Reuven S. Avi-Yonah, Tax Competition and Multinational Competitiveness: The New Balance of Subpart F, 18 Tax Notes Int'l 1575 (April 19, 1999).

In the individual arena the problem is similarly a matter of coordination.[51] A principal problem of dealing with tax havens is that if even a few of them do not cooperate with information exchange, tax evaders are likely to shift their funds there from cooperating jurisdictions, thereby rewarding the non-cooperating ones and deterring others from cooperation. Thus, some jurisdictions have advertised their refusal to cooperate with the OECD efforts. The recent stories about Liechtenstein illustrate this point.

However, if the political will existed, the tax haven problem could easily be resolved by the rich countries through their own action. The key observation here is that funds cannot remain in tax havens and be productive; they must be reinvested into the rich and stable economies in the world (which is why some laundered funds that need to remain in the havens earn a negative interest rate). If the rich countries could agree, they could eliminate the tax havens' harmful activities overnight by, for example, imposing a refundable withholding tax (at 35%) on payments to non-cooperating tax havens, or more broadly to all non-treaty countries, and insisting on effective exchange of information with treaty countries. The withholding tax would be refunded upon a showing that the income was reported to the residence country.

The financial services industry will no doubt lobby hard against such a step on the grounds that it will induce investors to shift funds to another OECD member country. However, the EU and Japan have both committed themselves to tax their residents on foreign source interest income. The EU Savings Directive, in particular, requires all

[51] Guttentag and Avi-Yonah, supra.

EU members to cooperate in exchange of information or impose a withholding tax on interest paid to EU residents. Both the EU and Japan would like to extend this treatment to income from the US. Thus, this would seem an appropriate moment to cooperate with other OECD member countries by imposing a withholding tax on payments to tax havens that cannot be induced to cooperate in exchange of information, without triggering a flow of capital out of the OECD.[52]

5. Conclusion

Ten years ago, there were frequent predictions that the income tax is dead in the era of globalization. The distinguished Canadian economist Richard Bird wrote in 1988 that "the weakness of international taxation calls into question the viability of the income tax itself...If something is not done to rectify these problems soon, the future of the income tax is bleak"[53] Other authors have written papers like "Can Capital Income Taxes Survive in Open Economies?"[54] and "Is There a Future for Capital

[52] For this proposal in a US context see Reuven S. Avi-Yonah, A Coordinated Withholding Tax On Deductible Payments, Shelf Project Proposal, Tax Notes (June 2, 2008). Note that for the US the authority to impose such a tax on interest payments already exists so no change in the law is needed.

[53] Richard Bird, Shaping a New International Tax Order, 42 Bulletin for International Fiscal Documentation 292 (1988), 303.

[54] Roger H. Gordon, Can Capital Income Taxes Survive in Open Economies? *The Journal of Finance*, Vol. 47, No. 3, Papers and Proceedings of the Fifty-Second Annual Meeting of the American Finance Association, New Orleans, Louisiana January 3-5, 1992 (Jul., 1992), pp. 1159-1180.

Income Taxation?,"[55] and I wrote about "Globalization, Tax Competition, and the Fiscal Crisis of the Welfare State."[56]

These obituaries for the income tax proved premature. In the OECD, it is alive and well. In my opinion, part of this success story is due to the OECD Report and its progeny.

However, there are serious problems in non-OECD member countries, and anecdotal evidence like the recent Senate Report confirms the continued existence of problems in OECD countries as well. If left unchecked, the dire predictions of a 21st century world based on the VAT could still turn out to be true, just a bit premature.

The OECD Report and its progeny represented a useful beginning. To complete the work, two steps are needed, both of which can be taken by the OECD countries if the political will exists: eliminate the ability of non-OECD countries to offer preferential tax regimes by eliminating deferral for all CFCs, and eliminating tax evasion by OECD residents by imposing a refundable withholding tax on payments to non-treaty countries (while requiring real exchange of information by treaty countries). If these steps are implemented, the income tax can survive well into the next century.

[55] Jack M. Mintz, Is There a Future for Capital Income Taxation?, OECD Working Papers No. 108, 04/1992.

[56] Reuven S. Avi-Yonah, Globalization, Tax Competition, and the Fiscal Crisis of the Welfare State, 113 Harv. L. Rev. 1573 (2000).