



White Paper | SEEBURGER E-Invoicing Solution




























E-Invoicing: **International Compliance** With Local Regulations

E-Invoicing: International Compliance With Local Regulations

Due to government regulations, internationally operating companies are increasingly obliged to create and send their invoices electronically. This obligation results from the different legal regulations that apply in each country. Companies are therefore faced with the challenge of navigating a complex legal environment and adapting

their business processes to the respective electronic invoicing regulations. The trend towards the introduction of e-invoicing regulations can already be observed in more than 65 countries worldwide and is continuously increasing, with SEEBURGER supporting e-invoicing compliance in these countries with **SEEBURGER Cloud Services**.

Simply click on the appropriate country below for up-to-date information on their current e-invoicing regulations.

 Austria	 Belgium	 Bulgaria	 Croatia
 Cyprus	 Czech Republic	 Denmark	 Estonia
 Finland	 France	 Germany	 Greece
 Hungary	 Ireland	 Italy	 Latvia
 Lithuania	 Luxembourg	 Malta	 Netherlands
 Poland	 Portugal	 Romania	 Slovakia
 Slovenia	 Spain	 Sweden	

E-invoicing models

There are currently several ways in which invoices are sent to the state. These are known as either post-audit or clearance procedures (Continuous Transaction Controls, CTC).

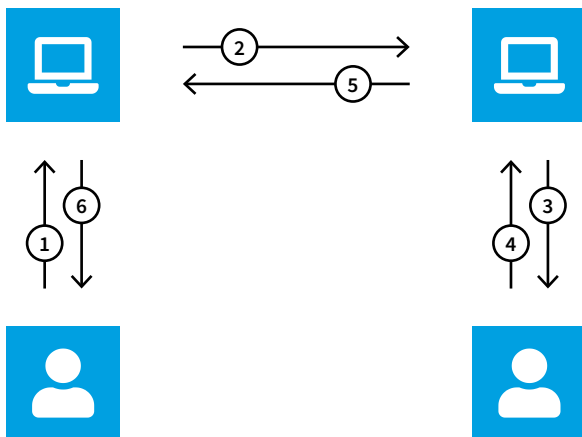
Post-audit process

In the post-audit process, companies exchange invoices and are subsequently accountable to the public administration, for example, through regular reports and briefings. Companies are obliged to ensure the authenticity, integrity and legibility of invoices as soon as they have been issued, received and booked.

Continuous Transaction Control process

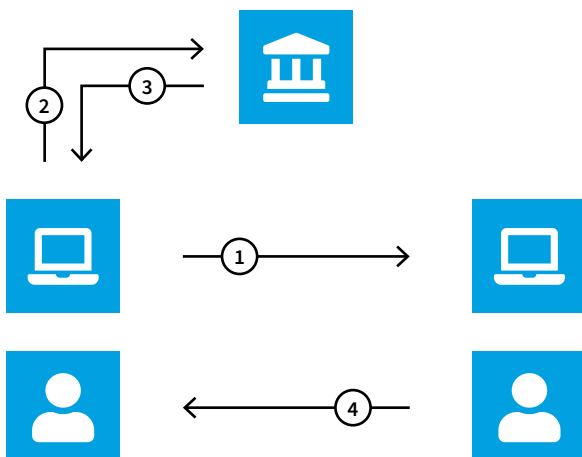
In the CTC process, countries require business entities to transmit invoice data directly from their transaction processes to the tax authority's systems and portals. Before the invoice is sent to the recipient, it must be approved by the government. This measure serves to supplement or even replace the usual regular VAT declarations.

Model categories



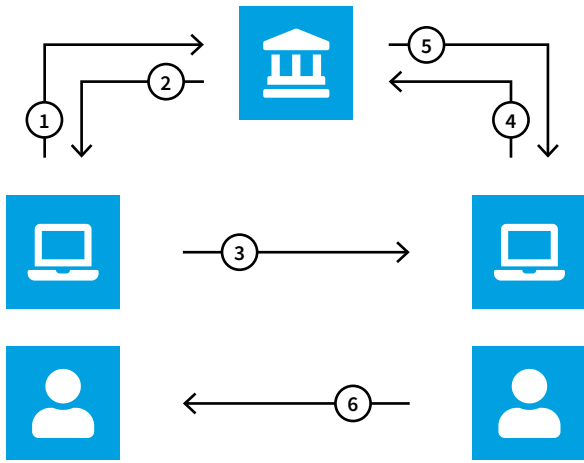
01 Interoperability model:

Invoices between trading partners are exchanged in a standardized manner. This takes place between the certified providers via formats, content, participant directories, exchange protocols and interoperability criteria. There is no involvement of the tax authorities or their platform.



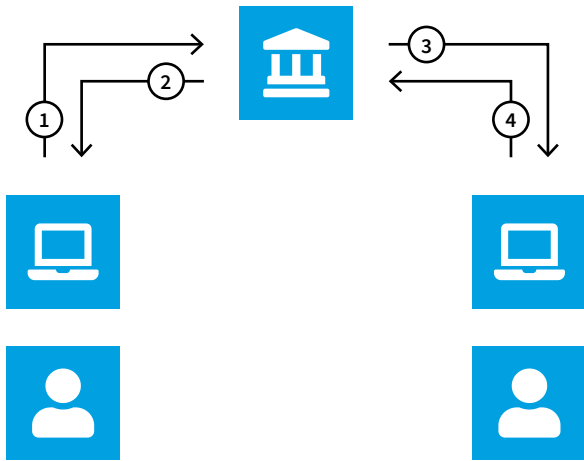
02 Real-time Invoice Reporting model:

Shortly after the invoice is issued and exchanged between the trading parties, the invoice is reported to the government. The exchange of invoices between trading partners is not regulated.



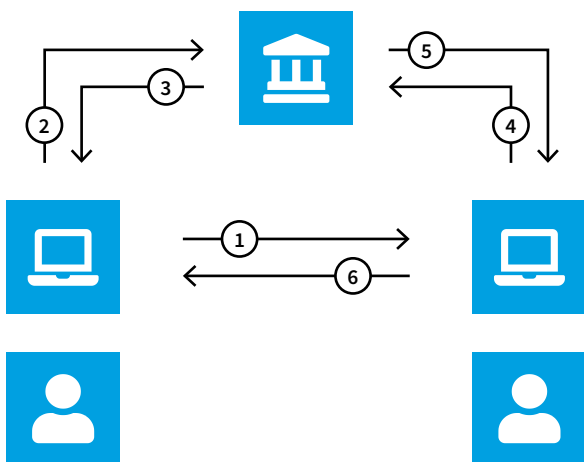
03 Clearance model:

The invoice is checked and cleared via the tax authority's central platform. If necessary, only certified providers may communicate with the platform. The exchange of invoices between trading partners is not regulated.



04 Centralized Exchange model:

The tax authority's central platform is used to check, clear and exchange invoices.



05 Decentralized CTC and Exchange model:

This model follows the same approach as the Interoperability model and relies on a decentralized network of certified providers. This ensures user-friendliness, investment protection, interoperability and the ability to reuse solutions in different countries. Certified providers also ensure that existing tax administration platforms or those currently under development are seamlessly integrated. A concrete example of the model is the new **Peppol** Continuous Transaction Controls Reference Model.

Austria



Format:
ebInterface (national XML standard),
Peppol BIS V3



Network:
Peppol, USP (e-rechnung.gov.at)



(Tax) authority:
Federal Ministry of Finance

 Austria	B2G	B2B
Is the transmission mandatory?	Yes (only federal territory)	No
Is the reception mandatory?	Yes	No
E-invoicing/CTC model	Centralized/Peppol	Post-Audit
Mandatory infrastructure	Federal level: USP/Peppol Other level: BBG	N/A
Mandatory format	ebInterface (various versions), Peppol BIS, UBL (various versions)	N/A
Mandatory for Issuing	Suppliers to federal agencies	No explicit requirements
Mandatory for receiving	All contracting authorities	Buyer's consent required
eSignature	Optional	
Archiving Period	Movable property: 7 years Immovable property: 22 years	
Archiving Abroad	Allowed under conditions	

Belgium




Format:
Peppol BIS V3



Network:
Peppol, Mercurius



(Tax) authority:
Federal Public Service Policy and Support (BOSA)

 Belgium	B2G	B2B
Is the transmission mandatory?	Economic operators of the Regional Government of Flanders and the Regional Government of Brussels	No
Is the reception mandatory?	Yes	No
E-invoicing/CTC model	Centralized/Peppol	Post-Audit Commitment planned in phases from January 2026
Mandatory infrastructure	Mercurius/Peppol	N/A
Mandatory format	Peppol BIS	N/A
Mandatory for Issuing	Suppliers to Flemish and Brussels regions March 2024: all suppliers	January 2026: beginning of gradual rollout
Mandatory for receiving	All contracting authorities	Buyer's consent is required. (Consent not required if sending e-invoices to Hermes)
eSignature	Optional	
Archiving Period	Movable property: 7 years Immovable property: 15 years Real estate construction: 25 years	
Archiving Abroad	Allowed under conditions	

Bulgaria



Format:

XML-based standards, ISO 20022 (voluntary technical specification that is mostly used as a payment standard)




Network:

Public Procurement Portal (PPP)




(Tax) authority:


NRA (National Revenue Agency)


 Bulgaria	B2G	B2B
Is the transmission mandatory?	No	No
Is the reception mandatory?	Yes	No
E-invoicing/CTC model	Post-Audit	
Mandatory infrastructure	N/A	
Mandatory format	N/A	
Mandatory for Issuing	No explicit requirements	
Mandatory for receiving	All contracting authorities	Buyer's consent required
eSignature	Optional	
Archiving Period	10 years	
Archiving Abroad	Allowed under conditions	

Croatia



 **Format:**
Peppol UBL 2.1, Peppol BIS V3


 **Network:**
Peppol


 **(Tax) authority:**
Financial Agency (Fina)


 Croatia	B2G	B2B
Is the transmission mandatory?	Yes	No
Is the reception mandatory?	Yes	No
E-invoicing/CTC model	Centralized/Peppol	Post-Audit
Mandatory infrastructure	FINA e-Račun/Peppol	N/A
Mandatory format	UBL 2.1, Peppol BIS	N/A
Mandatory for Issuing	Suppliers to all contracting authorities	No explicit requirements
Mandatory for receiving	All contracting authorities	Buyer's consent required
eSignature	Not required	
Archiving Period	11 years	
Archiving Abroad	Allowed under conditions	


Cyprus



 **Format:**
Peppol BIS V3

 **Network:**
Peppol

 **(Tax) authority:**
Ministry of Finance

 Cyprus	B2G	B2B
Is the transmission mandatory?	No	No
Is the reception mandatory?	No	No
E-invoicing/CTC model	Post-Audit	
Mandatory infrastructure	Peppol, under development	N/A
Mandatory format	EN compatible, Peppol BIS	N/A
Mandatory for Issuing	No explicit requirements	
Mandatory for receiving	All contracting authorities	Buyer's consent is required
eSignature	Not required	
Archiving Period	6 years (for MOSS system 10 years)	
Archiving Abroad	Allowed under conditions	

Czech Republic



Format:
ISDOC, EDIFACT, UBL 2.1.



Network:
Národní elektronický nástroj (NEN)



(Tax) authority:
Ministry of Finance

 Czech Republic	B2G	B2B
Is the transmission mandatory?	Yes	No
Is the reception mandatory?	Yes	No
E-invoicing/CTC model	Post-Audit	
Mandatory infrastructure	In development	N/A
Mandatory format	EN compatible by law, local ISDOC in practice	N/A
Mandatory for Issuing	No explicit requirements	
Mandatory for receiving	All contracting authorities	Buyer's consent is required
eSignature	Not required	
Archiving Period	10 years	
Archiving Abroad	Allowed under conditions	

Denmark




Format:
Peppol BIS V3, OIOUBL
(national UBL 2.0 standard), UBL 2.1.



Network:
NemHandel, Peppol



(Tax) authority:
Danish Business Authority (ERST)

 Denmark	B2G	B2B
Is the transmission mandatory?	Yes	No
Is the reception mandatory?	Yes	No
E-invoicing/CTC model	Centralized/Peppol	Post-Audit
Mandatory infrastructure	NemHandel/Peppol	N/A
Mandatory format	OIOUBL or Peppol BIS	N/A
Mandatory for Issuing	Suppliers to all contracting authorities	No explicit requirements
Mandatory for receiving	All contracting authorities	Buyer's consent required
eSignature	Not required	
Archiving Period	Movable property: 5 years Immovable property: 10 years	
Archiving Abroad	Allowed under conditions	

Estonia



Format:

XML-Format (EVS 923:2014/AC:2017), UBL 2.1, UN/CEFACT CII




Network:

Peppol, e-Financials (RIK)



(Tax) authority:

Ministry of Finance

 Estonia	B2G	B2B
Is the transmission mandatory?	Yes	No
Is the reception mandatory?	Yes	No
E-invoicing/CTC model	Interoperability/Peppol	Post-Audit
Mandatory infrastructure	RIK/Peppol or contracted service providers	N/A
Mandatory format	EN compatible formats, EVS 923:2014 and EVS 923:2014/AC:2017, PDF from foreign providers	No explicit requirements
Mandatory for Issuing	Suppliers to all contracting authorities	No explicit requirements
Mandatory for receiving	All contracting authorities	Buyer's consent required
eSignature	Not required	
Archiving Period	Movable property: 7 years Immovable property: 10 years	
Archiving Abroad	Allowed	

Finland



Format:

Finvoice 3.0, TEAPPSXML 3.0, EN compatible




Network:

Peppol



(Tax) authority:

State Treasury

 Finland	B2G	B2B
Is the transmission mandatory?	Yes	No
Is the reception mandatory?	Yes	No
E-invoicing/CTC model	Interoperability/Peppol	Post-Audit
Mandatory infrastructure	Peppol or contracted service providers	N/A
Mandatory format	TEAPPSXML, Finvoice, EN compatible	N/A
Mandatory for Issuing	Suppliers to all contracting authorities	No explicit requirements
Mandatory for receiving	All contracting authorities	Buyer's consent required
eSignature	Not required	
Archiving Period	6 years 13 years for invoices related to real estate investment	
Archiving Abroad	Allowed under conditions	

France




Format:
OASIS UBL 2.1, Peppol BIS V3, CII UN/
CEFACT, Factur-X/EDI/XML



Network:
Peppol, Chorus Pro



(Tax) authority:
DGFIP, AIFE

 France	B2G	B2B
Is the transmission mandatory?	Yes	No
Is the reception mandatory?	Yes	No
E-invoicing/CTC model	Centralized/Peppol	Post-Audit from September 2026 in 2 phases (postponed): clearance via Y-model/ national, central e-invoicing platform supplemented by certified, private providers
Mandatory infrastructure	Chorus Pro/Peppol	N/A from September 2026 in 2 phases (postponed): clearance via Y-Model/ national, central e-invoicing platform supplemented by certified, private providers
Mandatory format	UBL 2.0, UBL 2.1, CII 16B, CPP, Factur-X, PES, PDF, Peppol BIS	N/A from September 2026 in 2 phases (postponed): UBL 2.1, CII 3.0, Factur-X
Mandatory for Issuing	Suppliers to all contracting authorities	No explicit requirements from September 2026 in 2 phases (postponed): gradual roll-out
Mandatory for receiving	All contracting authorities	Buyer's consent required from September 2026 in 2 phases (postponed): all taxpayers
eSignature	Not required, but common	
Archiving Period	10 years	
Archiving Abroad	Allowed under conditions	

Germany



Format:

XRechnung (B2G), ZUGFeRD 2.0 (B2B)




Network:

Peppol, government platforms (16 in total)



(Tax) authority:

Koordinierungsstelle für IT-Standards (KoSIT)

 Germany	B2G	B2B
Is the transmission mandatory?	Yes	No
Is the reception mandatory?	Yes	No
E-invoicing/CTC model	Centralized/Peppol	Post-Audit
Mandatory infrastructure	Individual platforms in each state (16) and Peppol	N/A
Mandatory format	XRechnung, Peppol BIS	N/A
Mandatory for Issuing	Suppliers to all Federal and Bremen contracting authorities	No explicit requirements
Mandatory for receiving	All contracting authorities	Buyer's consent required
eSignature	Not required	
Archiving Period	10 years	
Archiving Abroad	Allowed under conditions	

Greece



Format:

B2G: Greek data format specifications
Standard Peppol BIS 3.0 GR CIUS




Network:

B2G: Peppol



(Tax) authority:

AADE/IAPR
(Independent Authority of Public Revenue)

 Greece	B2G	B2B
Is the transmission mandatory?	Yes	No
Is the reception mandatory?	Yes	No
E-invoicing/CTC model	Post-Audit/Peppol	Post-Audit/Clearance
Mandatory infrastructure	Peppol	B2B clearance: myDATA B2B exchange: not regulated
Mandatory format	EN compliant format, Peppol BIS 3.0 GR CIUS	B2B clearance: UBL 2.1 GR B2B exchange: UBL 2.1, if it takes place via ASP. Other is not regulated
Mandatory for Issuing	No explicit requirements	
Mandatory for receiving	All contracting authorities	Buyer's consent required
eSignature	Not required	
Archiving Period	5- 10 years. Exceptionally, the 5-year storage period may be extended in specific cases. Each case should be checked ad hoc.	
Archiving Abroad	Allowed under conditions	

Hungary



Format:

NAV-XML-Version 3.0 for E-Reporting




Network:

Online Számła System for E-Reporting



(Tax) authority:

National Tax and Customs Administration of Hungary (NTCA)

 Hungary	B2G	B2B
Is the transmission mandatory?	No, but mandatory e-reporting (Real Time Invoice Reporting ,RTIR‘)	No, but mandatory e-reporting (Real Time Invoice Reporting ,RTIR‘)
Is the reception mandatory?	Yes	Yes
E-invoicing/CTC model	RTIR and Post-Audit	
Mandatory infrastructure	Electronic invoice reports in real time, RTIR Online Számła system of the NAV tax authority E-invoice: no infrastructure (e-invoices can be exchanged voluntarily via the online NAV invoicing system as a centralized platform that enables electronic invoice reports in real time)	
Mandatory format	NAV-XML-Version 3.0 for E-Invoicing via Online Számła	N/A for the rest
Mandatory for Issuing	RTIR: all suppliers	E-Invoice: no explicit requirements
Mandatory for receiving	Buyer’s consent required	
eSignature	Not required	
Archiving Period	Standard: 5 years Accounting purposes: 8 years	
Archiving Abroad	Allowed under conditions	

Ireland



Format:
UBL, Peppol BIS V3, EDIFACT



Network:
Peppol



(Tax) authority:
Revenue Commissioners of Ireland (Revenue)

 Ireland	B2G	B2B
Is the transmission mandatory?	Yes	No
Is the reception mandatory?	Yes	No
E-invoicing/CTC model	Post-Audit	
Mandatory infrastructure	Peppol	N/A
Mandatory format	Peppol BIS	N/A
Mandatory for Issuing	No explicit requirements	
Mandatory for receiving	All contracting authorities	Buyer's consent required
eSignature	Not required	
Archiving Period	Standard: 6 years For capital goods scheme: 20 years + 6 years	
Archiving Abroad	Allowed	

Italy



Format:

FatturaPA (Invoices),
Peppol BIS V3 (Orders)




Network:

SDI (Invoices),
NSO (Orders)



(Tax) authority:

Agency for Digital Italy (AGID)

 Italy	B2G	B2B
Is the transmission mandatory?	Yes	Yes
Is the reception mandatory?	Yes	Yes
E-invoicing/CTC model	Centralized	
Mandatory infrastructure	For invoices: SDI For orders: NSO	
Mandatory format	For invoices: FatturaPA For orders: Peppol BIS	
Mandatory for Issuing	All suppliers	
Mandatory for receiving	All buyers	
eSignature	SDI: required NSO: neither required nor possible on Peppol BIS	
Archiving Period	10 years	
Archiving Abroad	Allowed under conditions	

Latvia




Format:
UBL 2.1, CII



Network:
latvija.lv (for citizens and business owners),
eAddress (for government agencies)



(Tax) authority:
Ministry of Finance

 Latvia	B2G	B2B
Is the transmission mandatory?	No	No
Is the reception mandatory?	Yes	No
E-invoicing/CTC model	Post-Audit	
Mandatory infrastructure	N/A	
Mandatory format	Currently: no explicit requirements 2025: Peppol BIS	
Mandatory for Issuing	No explicit requirements	
Mandatory for receiving	All contracting authorities must be able to receive EN compatible formats	Buyer's consent required
eSignature	Not required	
Archiving Period	5 years (goods and services) 10 years (real-estate)	
Archiving Abroad	Allowed under conditions	

Lithuania




Format:
UBL 2.1 LT, Peppol BIS V3



Network:
Peppol, eSaskaita



(Tax) authority:
Ministry of Economy

 Lithuania	B2G	B2B
Is the transmission mandatory?	Yes	No
Is the reception mandatory?	Yes	No
E-invoicing/CTC model	Peppol	Post-Audit
Mandatory infrastructure	eSaskaita/Peppol	N/A
Mandatory format	UBL 2.1 LT, Peppol BIS	N/A
Mandatory for Issuing	Suppliers to all contracting authorities	No explicit requirements
Mandatory for receiving	All contracting authorities	Buyer's consent required
eSignature	Required	Optional
Archiving Period	10 years	
Archiving Abroad	Allowed under conditions	

Luxembourg




Format:
Peppol BIS V3, UBL 2.1



Network:
Peppol





(Tax) authority:
Ministry for Digitalization


 Luxembourg	B2G	B2B
Is the transmission mandatory?	Yes	No
Is the reception mandatory?	Yes	No
E-invoicing/CTC model	Post-Audit	
Mandatory infrastructure	Peppol	N/A
Mandatory format	EN compatible, Peppol BIS	N/A
Mandatory for Issuing	B2G: phased roll-out: May 18, 2022 for large companies (5 months after the law's entry into force) October 18, 2022 for medium companies (10 months after the law's entry into force) March 18, 2023 for small and newly created businesses of all sizes (15 months after the law's entry into force)	No explicit requirements
Mandatory for receiving	All contracting authorities	Buyer's consent required
eSignature	Not required	
Archiving Period	10 years	
Archiving Abroad	Allowed under conditions	


Malta



 **Format:**
Peppol BIS V3


 **Network:**
Peppol (in progress)


 **(Tax) authority:**
Ministry of Finance


 Malta	B2G	B2B
Is the transmission mandatory?	Yes	No
Is the reception mandatory?	Yes	No
E-invoicing/CTC model	Peppol	Post-Audit
Mandatory infrastructure	Peppol	N/A
Mandatory format	EN compatible, Peppol BIS	N/A
Mandatory for Issuing	No explicit requirements	
Mandatory for receiving	All contracting authorities	Buyer's consent required
eSignature	Not required	
Archiving Period	Movable property: 6 years If the adjustment scheme applies, the adjustment period for capital goods is 5 years, in which case the total retention is 11 years Immovable property: 6 years If the adjustment scheme applies, the adjustment period for immovable property is 20 years, in which case the total retention is 26 years	
Archiving Abroad	Allowed under conditions	


Netherlands



 **Format:**
Peppol BIS, NL CIUS, SI-UBL

 **Network:**
Peppol

 **(Tax) authority:**
Nederlandse Peppolautoriteit (NPa)

 Netherlands	B2G	B2B
Is the transmission mandatory?	Yes	No
Is the reception mandatory?	Yes	No
E-invoicing/CTC model	Peppol	Post-Audit
Mandatory infrastructure	Digipoort/Peppol	N/A
Mandatory format	Peppol BIS, NL CIUS, SI-UBL	N/A
Mandatory for Issuing	Suppliers to Dutch central government	No explicit requirements
Mandatory for receiving	All contracting authorities	Buyer's consent required
eSignature	Not required	
Archiving Period	Movable property: 7 years Immovable property: 10 years	
Archiving Abroad	Allowed under conditions	

Poland




Format:
Peppol BIS V3, UBL 2.1, UN/CEFACT CII



Network:
Peppol, PeF



(Tax) authority:
Urząd Skarbowy


 Poland	B2G	B2B
Is the transmission mandatory?	Yes	No
Is the reception mandatory?	Yes	No
E-invoicing/CTC model	Centralized/Peppol	Post-Audit
Mandatory infrastructure	PeF/Peppol	N/A
Mandatory format	EN compatible, Peppol BIS	N/A
Mandatory for Issuing	No explicit requirements	
Mandatory for receiving	All contracting authorities	Buyer's consent required
eSignature	Can be used as one of the methods to authenticate with KSeF.	
Archiving Period	5 years 10 years within the framework of the OSS regulation KSeF archives e-invoices for 10 years	
Archiving Abroad	Allowed under conditions	


Portugal



 **Format:**
CIUS PT

 **Network:**
FE-AP

 **(Tax) authority:**
Autoridade Tributária e Aduaneira (AT)

 Portugal	B2G	B2B
Is the transmission mandatory?	Yes	No
Is the reception mandatory?	Yes	No
E-invoicing/CTC model	Centralized	Post-Audit
Mandatory infrastructure	FEAP	N/A
Mandatory format	CIUS PT	N/A
Mandatory for Issuing	Yes: gradual rollout for suppliers to all contracting authorities, planned from January 2021 to 2025	No explicit requirements
Mandatory for receiving	All contracting authorities	Buyer's consent required
eSignature	Required in non EDI invoices (PDF, etc.); effective from January 1, 2025	
Archiving Period	10 years	
Archiving Abroad	Allowed under conditions	

Romania




Format:
SR EN 16931



Network:
SEAP (Optional)



(Tax) authority:
Ministry of Public Finance

 Romania	B2G	B2B
Is the transmission mandatory?	No	No
Is the reception mandatory?	Yes	No
E-invoicing/CTC model	Centralized	Post-Audit
Mandatory infrastructure	RO e-factura	N/A
Mandatory format	RO_CIUS	
Mandatory for Issuing	Gradual introduction	
Mandatory for receiving	All contracting authorities	Buyer's consent required
eSignature	Not required	
Archiving Period	10 years	
Archiving Abroad	Allowed under conditions	

Slovakia




Format:
UBL 2.1



Network:
Electronic Invoice Information System
(IS EFA)



(Tax) authority:
DAŇOVÝ ÚRAD

 Slovakia	B2G	B2B
Is the transmission mandatory?	Yes	No
Is the reception mandatory?	Yes (for invoices of more than €5,000)	N/A
E-invoicing/CTC model	Post-Audit	
Mandatory infrastructure	IS EFA	N/A
Mandatory format	N/A	
Mandatory for Issuing	No explicit requirements	
Mandatory for receiving	All contracting authorities	Buyer's consent required
eSignature	Not required	
Archiving Period	Movable property: 10 years Immovable property: 20 years	
Archiving Abroad	Allowed	

Slovenia




Format:
e-Slog 2.0, UBL 2.1



Network:
Peppol, UJP eRačun



(Tax) authority:
Financial administration

 Slovenia	B2G	B2B
Is the transmission mandatory?	Yes	No
Is the reception mandatory?	Yes	No
E-invoicing/CTC model	Centralized/Peppol	Post-Audit
Mandatory infrastructure	UJP eRačun/Peppol	N/A
Mandatory format	EN compatible, eSlog 2.0, Peppol BIS	N/A
Mandatory for Issuing	Suppliers to all contracting authorities	No explicit requirements
Mandatory for receiving	All contracting authorities	Buyer's consent required
eSignature	Not required	
Archiving Period	Movable property: 10 years Immovable property: 20 years	
Archiving Abroad	Allowed under conditions	

Spain




Format:
Facturae



Network:
FACe, FACeB2B, TicketBAI (in work)



(Tax) authority:
Agencia Tributaria

 Spain	B2G	B2B
Is the transmission mandatory?	Yes (for invoices of more than €5,000)	No
Is the reception mandatory?	Yes	No
E-invoicing/CTC model	Centralized	Post-Audit
Mandatory infrastructure	FACe	N/A
Mandatory format	Facturae	N/A
Mandatory for Issuing	Suppliers to all contracting authorities	No explicit requirements
Mandatory for receiving	All contracting authorities	Buyer's consent required
eSignature	Required	Not required, but common
Archiving Period	6 years	
Archiving Abroad	Allowed under conditions	

Sweden




Format:
Peppol BIS V3, Svefaktura



Network:
Peppol



(Tax) authority:
The Agency for Digital Government (DIGG)

 Sweden	B2G	B2B
Is the transmission mandatory?	Yes	No
Is the reception mandatory?	Yes	No
E-invoicing/CTC model	Peppol	Post-Audit
Mandatory infrastructure	Peppol	N/A
Mandatory format	Peppol BIS	N/A
Mandatory for Issuing	Suppliers to all contracting authorities	No explicit requirements
Mandatory for receiving	All contracting authorities	Buyer's consent required
eSignature	Not required	
Archiving Period	Movable property: 7 years Immovable property: 7 years 17 years if the adjustment scheme is used	
Archiving Abroad	Allowed under conditions	



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