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Analysis of Determinants of Motor Vehicle Tax Revenue in Regencies/Cities in West Nusa Tenggara Province

Dhea Adelia[1*], Mansur Afifi[2]
[1*2]Faculty of Economics and Business, Mataram University

**Corresponding Author: dealia442@gmail.com*

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ABSTRACT

The purpose of this study is to analyze the influence of per capita Gross Regional Domestic Product (GRDP), population size, and the Open Unemployment Rate on Motor Vehicle Tax revenue in 10 regencies/cities of West Nusa Tenggara Province during the 2021-2025 period. This study employs a quantitative approach using secondary panel data obtained from the Central Statistics Agency (BPS) and the Regional Revenue Agency (BAPENDA) of West Nusa Tenggara Province. The data were analyzed through Common Effect Model panel data regression, supplemented by classical assumption tests, the F-test, the t-test, and the coefficient of determination (R^2). The results demonstrate that per capita GRDP exerts a negative yet statistically insignificant influence on Motor Vehicle Tax revenue, with a significance value of 0.8217 (>0.05), whereas population size, with a significance value of 0.0044 (<0.05), and the Open Unemployment Rate, with a significance value of 0.0016 (<0.05), exert positive and significant influences. Simultaneously, the three variables significantly affect Motor Vehicle Tax revenue, as indicated by an F-statistic probability of 0.000153 (<0.05). The R-squared value of 0.3527 indicates that the three variables jointly explain 35.27% of the variation in Motor Vehicle Tax revenue, while the remaining 64.73% is attributable to determinants beyond the model. Accordingly, population size and the Open Unemployment Rate prove to be stronger determinants than per capita GRDP in increasing Motor Vehicle Tax revenue across the province.

INTRODUCTION

Regional autonomy requires each province to have adequate fiscal capacity to finance its own government operations through the optimization of Regional Original Revenue. The Motor Vehicle Tax is one type of provincial tax that contributes substantially to Regional Original Revenue it is levied on the ownership or possession of motor vehicles, is routine in nature, and has a relatively broad taxpayer base compared to other types of regional taxes. These characteristics make the Motor Vehicle Tax a key pillar of regional fiscal independence, including in West Nusa Tenggara Province. In East Nusa Tenggara Province, a region geographically and fiscally relatively comparable to West Nusa Tenggara, it has been shown that the Motor Vehicle Tax, alongside the Motor Vehicle Transfer Fee, has a significant impact

on Regional Original Revenue, both when tested partially and simultaneously (Fahik et al., 2025).

One of the factors that is theoretically believed to influence the amount of motor vehicle tax revenue is the Gross Regional Domestic Product (GRDP) per capita. GRDP is the total production of all business actors in a region, or the final worth of the goods and services resulting from every economic activity during a certain period, which reflects the capacity and performance of the region's economy (Nengah et al., 2024). Meanwhile, per capita GRDP is calculated as GRDP divided by the population and can be used to illustrate the average economic capability of a region's community. An increase in GRDP generally indicates a strengthening of the community's economic capability, which may spur vehicle ownership and expand the Motor Vehicle Tax base. This relationship is consistently found in the context of West Nusa Tenggara Province itself, both in the period 2010-2022 (Nengah et al., 2024) and the period 2014-2023 (Jandini et al., 2025). Similar conditions are also found at the regency/city level in several provinces across Indonesia (Artana & Karmini, 2024; Nisa & Bahari, 2022; Priyono & Handayani, 2021) as well as internationally in East African (Bati, 2025). Nevertheless, the influence of GRDP on regional tax revenue is not always consistent across regions; a study in Jambi Province found that GRDP affects Motor Vehicle Tax revenue becomes significant only when tested together with other variables simultaneously, whereas its partial effect is actually not significant (Aditya et al., 2021).

In addition to GRDP, population numbers are also frequently included in studies regarding local tax revenue. Population refers to the headcount of individuals residing in or domiciled within a certain area over a specific period, acting as a driving force of development while simultaneously representing the potential taxpayer base of a region (Nengah et al., 2024). Population growth raises economic activities ranging from vehicle ownership and goods and services production to trade, which has the potential to expand the scope of local tax collection. The influence of this variable has been shown to exceed the influence of GRDP itself in national-scale studies covering 34 Indonesian provinces throughout the 2017-2021 period, with similar trends also observed at the regional level in West Nusa Tenggara Province (Jandini et al., 2025; Siswantoro, 2026) This is also in line with findings in Slovakia (Maličká, 2022) and North Macedonia (Trenovski et al., 2022) which indicate that population characteristics significantly influence local tax compliance. However, not all studies show consistent results; some studies have found that the partial effect of population size on local tax revenue is not always significant (Aditya et al., 2021), thus this variable remains relevant to be further tested in different regional contexts such as West Nusa Tenggara Province.

On the other hand, open unemployment can reflect the employment conditions and the economic capability of the community in a region. Measured as the Open Unemployment Rate it is the percentage of the labor force that is actively seeking employment but has not yet obtained a job. Theoretically, a high Open Unemployment Rate is assumed to suppress community purchasing capacity, thereby potentially reducing local tax revenue. The impact of the Open Unemployment Rate on regional revenue has not shown consistent results. Research

in West Kalimantan found that the Open Unemployment Rate does not have a significant effect on Regional Original Revenue (Rachman & Restiatun, 2023), and similarly, research in Riau Province found that the Open Unemployment Rate has a positive but not significant effect (Sihombing & Sihombing, 2022). In contrast, (Todorovi´c et al., 2024) in the Visegrad countries actually found that the unemployment rate significantly affects tax revenue. These differences in results indicate that the association between open unemployment rate and tax revenue still needs to be tested further, especially regarding vehicle tax revenue.

Based on the description above, it appears that the relationship between GDP per capita, population, and the Open Unemployment Rate with Motor Vehicle Tax revenues still shows variations in results across regions and is not yet fully conclusive, particularly in the context of regency and city level panel data in West Nusa Tenggara Province, an area that remains insufficiently examined. To address this gap, this study offers a panel data regression approach that simultaneously integrates economic (GDP per capita), demographic (population), and employment (Open Unemployment Rate) dimensions, thereby capturing interactions between variables that have not been widely explored for regencies and cities in West Nusa Tenggara Province. This study aims to analyze the influence of GDP per capita, population, and the Open Unemployment Rate on Motor Vehicle Tax revenues across 10 regencies/cities of West Nusa Tenggara Province over 2021–2025, both simultaneously and partially.

METHODS

This study uses a quantitative approach with data presented in numerical form. The explanatory variables consist of Gross Regional Domestic Product (GRDP) per capita, Population, and the Open Unemployment Rate, whereas Motor Vehicle Tax is treated as the response variable. The data used are secondary data in the form of panel data, which is a combination of time series and cross-sectional data. The research data covers 10 regencies/cities across West Nusa Tenggara Province from 2021 to 2025 period, sourced from the West Nusa Tenggara Provincial Central Bureau of Statistics (BPS) and and the West Nusa Tenggara Provincial Regional Revenue Agency (BAPENDA).

Data analysis was conducted using panel data regression with Eviews 12. An initial test was carried out to determine the best model among the three panel data models (Common Effect, Fixed Effect, or Random Effect Model) to be used in this study. The variables Motor Vehicle Tax (Y), per capita GRDP (X1), and population (X2) were transformed into natural logarithms because their value scales differed significantly, allowing the coefficients to be interpreted as elasticities (Gujarati & Porter, 2011). The Open Unemployment Rate variable (X3) was not logarithmically transformed because it is already expressed as a percentage with relatively small values. The estimation equation representing the association of the explanatory variables with the dependent variable in this study is as follows:

$$LogYit = \beta 0 + \beta 1LogX1it + \beta 2LogX2it + \beta 3X3it + e$$

Explanation:

Y = Vehicle Tax Revenue
X1 = Gross Regional Domestic Product
X2 = Population
X3 = Open Unemployment Rate
β1, β2, β3 = Regression coefficients
β0 = Constant
i = Regency/City
t = Year series 2021-2025
e = Standard error

The classical assumption tests in this study include multicollinearity and heteroscedasticity tests, while the normality and autocorrelation tests were not conducted because these two tests are not absolute requirements in panel data regression (Basuki & Prawoto, 2016). Hypothesis testing was carried out through the F test to determine the simultaneous effect of the independent variables, the t test to determine the partial effect of the independent variables on the dependent variable, and the Coefficient of Determination (R^2) test to assess how far the independent variables account for changes in the dependent variable.

RESULTS AND DISCUSSION

Data Analysis Results

Choosing a Panel Data Regression Model

The following presents the results of the tests conducted on the three panel data estimation models to identify the model that is most suitable for this study.

Table 1. Results of the Regression Model Superiority Test

	Prob.	Decision
Chow Test	0.0133	Fixed Effect Model
Hausman Test	0.2545	Random Effect Model
Lagrange Multiplier Test	0.3757	Common Effect Model

Based on Table 1, the Chow Test yields a probability value of 0.0133, which is below the 0.05 significance level. This result suggests that the Fixed Effect Model is preferable to the Common Effect Model. The Hausman Test, meanwhile, reports a probability value of 0.2545, exceeding the 0.05 significance level. Therefore, the Random Effect Model is considered more appropriate than the Fixed Effect Model. The Lagrange Multiplier Test then obtains a probability value of 0.3757, which exceeds 0.05. This finding indicates that the Common Effect Model is more suitable than the Random Effect Model. Thus, the Common Effect Model was selected as the estimation model for this study.

Table 2. Panel Data Regression Results: Common Effect Model

Variable	Coefficient	t-Statistic	Prob.
C	18.71162	9.675041	0.0000
LOG(X1)	-0.065894	-0.226669	0.8217
LOG(X2)	0.679926	2.998143	0.0044
X3	0.469659	3.350057	0.0016

Source: *EViews 12 output.*

The panel data regression equation estimated using the Common Effect Model is:
LOG(Y) = 18.71162 – 0.065894LOG(X1) + 0.679926LOG(X2) + 0.469659X3 + e

Classical Assumption Test

A classical assumption test was conducted to ensure that the regression model used meets the required assumptions. The classical assumption tests conducted were multicollinearity and heteroskedasticity (Hutagaol, 2025) (Napitupulu et al., 2021: 120).

a. Multicollinearity Test

The multicollinearity test is used to assess whether strong relationships exist among the independent variables included in the regression model. High correlations between independent variables may produce unstable coefficient estimates and consequently affect the interpretation of their individual effects on the dependent variable. Therefore, a regression model should be free from strong intercorrelations among its independent variables, allowing each variable to provide distinct information in explaining the dependent variable (Hutagaol, 2025).

Table 3. Results of Multicollinearity Test

	LOG(X1)	LOG(X2)	X3
LOG(X1)	1.000000	-0.631752	0.570558
LOG(X2)	-0.631752	1.000000	-0.241136
X3	0.570558	-0.241136	1.000000

Source: *EViews 12 output.*

The correlation coefficient between log(X1) and log(X2) is -0.631752 < 0.85, between log(X1) and X3 is 0.570558 < 0.85, and between log(X2) and X3 is -0.241136 < 0.85, thus it can be inferred that the model shows no multicollinearity or has passed the multicollinearity screening (Napitupulu et al., 2021: 141).

b. Heteroskedasticity Test

Heteroskedasticity testing aims to detect the presence of unequal residual variances across observations within the regression equation. Moreover, the existence of heteroskedasticity can result in inefficient estimation of regression coefficients, making significance testing of independent variables less reliable. Therefore, a good regression model is expected to have

constant residual variance, or be homoscedastic, which implies that heteroskedasticity is not a problem for the model (Hutagaol, 2025).

Table 4. Results of Heteroskedasticity Test

Variable	Coefficient	t-Statistic	Prob.
C	0.737265	0.554042	0.5822
LOG(X1)	0.043865	0.219303	0.8274
LOG(X2)	0.027357	0.175323	0.8616
X3	-0.143794	-1.490692	0.1429

Source: *EViews 12 output.*

Based on the Glejser Test results, the probability values obtained were 0.8274 for the variable log(X1), 0.8616 for log(X2), and 0.1429 for X3. Since all probability values are > 0.05, it can be concluded that the model in question does not experience heteroscedasticity (Napitupulu et al., 2021: 143).

Hypothesis Testing

Hypotheses are examined to determine whether the explanatory variables significantly affect the dependent variables, both partially and simultaneously. Hypothesis testing in this study consists of t-tests, f-tests, and the coefficient of determination.

T-Test

The t-test assesses how much each explanatory variable affects the dependent variable partially. Decision-making is conducted based on the probability value, with the criterion whereby the influence is considered significant if the probability falls below the 0.05 significance threshold (Herdiani & Sirajang, 2024).

Table 5. T-Test Results

Variable	Coefficient	t-Statistic	Prob.
C	18.71162	9.675041	0.0000
LOG(X1)	-0.065894	-0.226669	0.8217
LOG(X2)	0.679926	2.998143	0.0044
X3	0.469659	3.350057	0.0016

Source: *EViews 12 output.*

The interpretation of the results is:

1. GRDP Per Capita (X1)
   The GRDP per capita variable yields a probability of 0.8217, which is greater than 0.05. Thus, GRDP per capita has a negative effect but is statistically not significant on Motor Vehicle Tax revenue across the regencies/cities of West Nusa Tenggara Province.
2. Population (X2)
   The Population variable shows a probability of 0.0044, which is below 0.05. Therefore, population has a positive and significant effect on Motor Vehicle Tax revenue among the regencies/cities of West Nusa Tenggara Province.

3. Open Unemployment Rate (X3)
   The Open Unemployment Rate variable records a probability of 0.0016, which is below 0.05. Hence, open unemployment exerts a positive and significant influence on Motor Vehicle Tax revenue throughout the regencies/cities of West Nusa Tenggara Province.

F-Test

The F-test examines the joint influence of the independent variables on the dependent variable. A decision is reached from the F-statistic probability, and the joint effect is deemed significant when that probability falls below 0.05 (Herdiani & Sirajang, 2024).

Table 6. Results of Simultaneous Statistical Test (F Test)

F-statistic	8.356782
Prob(F-statistic)	0.000153

Source: *EViews 12 output.*

An F-statistic value of 8.356782 together with a probability of 0.000153 was obtained. This probability lies below the 5% significance level of 0.05, so H0 is rejected while Ha is accepted. Taken together, these results show that per capita GRDP, population, and open unemployment jointly influence motor vehicle tax revenue across the regencies/cities of West Nusa Tenggara Province.

Determinant Coefficient Test

The coefficient of determination gauges how well the independent variables account for variation in the dependent variable. R^2 lies between 0 and 1, and higher values signal greater explanatory power of the model (Kesuma et al., 2024).

Table 7. Results of Determinant Coefficient Test (R^2)

R-squared	0.352754
Adjusted R-squared	0.310542

Source: *EViews 12 output.*

The R-squared of 0.352754 shows that GRDP per capita, population, and the open unemployment rate together explain 35.27% of the variation in Motor Vehicle Tax revenue across the regencies/cities of West Nusa Tenggara Province, while the remaining 64.73% is accounted for by variables beyond this research model.

DISCUSSION

The Effect of Per Capita GRDP on Vehicle Tax Revenue

The t-statistic results show that GRDP per capita exerts a negative yet statistically insignificant influence on Motor Vehicle Tax revenue across the regencies/cities of West Nusa Tenggara Province during 2021-2025. The negative coefficient suggests that a rise in GRDP per capita does not necessarily raise Motor Vehicle Tax revenue, assuming that the population and open unemployment remain constant.

This result can be interpreted through the lens of the natural resource curse theory, which states that regions with abundant natural resources, particularly in the mining sector, do not always experience a corresponding increase in societal welfare. Research (Rahma et al., 2021) indicates that areas with high dependence on natural resources tend to experience a greater resource curse phenomenon because the economic benefits generated are not fully felt by residents of the area. This condition occurs because extractive sector activities are generally capital-intensive and involve labor and business ownership from outside the region, so GRDP growth does not wholly reflect a gain in the buying power of the local population.

This study's results concur with the work conducted by (Sroyer, 2021), which found that GRDP negatively affects Local Own-Source Revenue in Mimika Regency, a region that also has the characteristics of a mining-based economy. These findings indicate that GRDP growth does not necessarily produce a positive fiscal impact when regional economic structure is dominated by sectors whose added value is not evenly distributed to the local population. Comparable circumstances appear in several regencies/cities in West Nusa Tenggara Province, where part of the economy is supported by the mining sector as one of the leading sectors (Azra, 2024). Even a large mining contribution to GRDP does not automatically yield equitable economic benefits and increased purchasing power for the local community. This could account for why higher per capita GRDP in this study has failed to significantly drive up motor vehicle ownership and vehicle tax revenue.

This finding indicates that increasing per capita GRDP should not only focus on the scale of economic expansion, but also needs to emphasize the equitable distribution of economic benefits to the local community. Therefore, the negative coefficient found in this study does not mean that GRDP growth harms local tax revenue. On the contrary, it suggests that economic growth needs to be accompanied by more inclusive purchasing power distribution so that it can effectively support Motor Vehicle Tax revenue in West Nusa Tenggara Province.

The Effect of Population Size on Vehicle Tax Revenue

The t-statistic output reveals that population exerts a positive and significant influence on Motor Vehicle Tax revenues across the regencies/cities of West Nusa Tenggara Province during 2021-2025. The positive coefficient shows that population growth goes hand in hand with higher Motor Vehicle Tax revenues during the study period, assuming that per capita GRDP and the open unemployment are held constant.

This outcome can be explained theoretically by the demographic bonus concept, which states that population growth, particularly in the working-age group, acts as a driver of economic activity in a region through increased labor, consumption, and demand for goods and services (Hidayat et al., 2026). Regarding local taxes, population growth expands the potential taxpayer base, because the more households are formed, the greater the mobility needs that encourage the ownership of motor vehicles as the main mode of transportation.

This is in line with the study by (Siswantoro, 2026), which found that population size has a positive and significant effect on regional tax revenue in Indonesia, even having an influence that exceeds GRDP. This suggests that the taxpayer base formed by population growth provides a more consistent fiscal contribution compared to economic growth factors alone, due to its relatively stable nature and continuous increase year after year. This condition is also reflected in the results of this study, where regencies/cities with larger populations tend to have higher motor vehicle tax revenues compared to areas with smaller populations. This pattern is in line with international findings in Slovakia (Maličká, 2022) and North Macedonia (Trenovski et al., 2022), which also show that population characteristics significantly shape local tax revenue.

Nevertheless, these findings are not fully aligned with the study (Priyono & Handayani, 2021), which found that the impact of population size on Regional Original Revenue in the former Pati Residency was not always partially significant. This discrepancy indicates how strongly population size affects local tax revenue depends on the conditions of each region, particularly the economic capacity of the community to own and pay motor vehicle taxes. Therefore, population growth must go hand in hand with stronger community's purchasing power so that the expansion of the taxpayer base can drive sustainable increases in regional revenue.

The Effect of the Open Unemployment Rate on Vehicle Tax Revenue

The t-statistic results indicate that open unemployment has a positive and significant bearing on Motor Vehicle Tax revenue across the regencies/cities of West Nusa Tenggara Province during 2021-2025. The positive coefficient suggests that higher open unemployment coincides with greater Motor Vehicle Tax revenue during the study period, assuming per capita GRDP and population remain constant. This finding contradicts the common assumption that high unemployment should suppress community purchasing power.

This result can be interpreted through the concept of frictional unemployment, which is the condition when a person is not working not because they are incapable, but because they are transitioning between jobs or waiting for a job opportunity that better matches their qualifications (Fitrawaty et al., 2026). Under these circumstances, a high Open Unemployment Rate in a region does not necessarily reflect a weakening of purchasing power, but can also signal more advanced urbanization and economic modernization, where employment status recording standards are stricter and the population has more options not to immediately accept any job.

This study's results show that regencies/cities with a more modern economic structure tend to record higher Open Unemployment Rates as well as higher Motor Vehicle Tax revenues compared to regions with a more agrarian economic structure. This pattern reinforces the conjecture that open unemployment in these areas reflects frictional unemployment rather than a weakening in real purchasing power. Nevertheless, this pattern does not apply uniformly across all regencies/cities, considering that some regions with a mining-based economy also

record relatively high Open Unemployment Rates without corresponding high Motor Vehicle Tax revenues, which suggests that the nature of unemployment in those areas is likely structural rather than frictional.

This result departs from the studies by (Rachman & Restiatun, 2023) and (Azizah & Asmara, 2023), who both reported that open unemployment has no significant effect on Regional Original Revenue. The difference in results suggests that the link between the Open Unemployment Rate and local tax revenue is contextual and depends on the particular features of each region's economic and employment structure, thus this study also provides a new contribution considering that literature directly linking the Open Unemployment Rate with Motor Vehicle Tax revenue remains very scarce.

The Simultaneous Effect of GRDP Per Capita, Population, and Unemployment Rate on Motor Vehicle Tax Revenue

Based on the simultaneous F-test, GRDP per capita, population, and open unemployment jointly exert a significant influence on Motor Vehicle Tax revenue across the regencies/cities of West Nusa Tenggara Province during 2021-2025. An R-squared value of 0.35 indicates that these three independent variables are able to account for approximately 35 percent of the variation in motor vehicle tax revenue across regencies/cities, and the rest of that variation is attributable to determinants lying outside this study's model.

From a theoretical standpoint, this result can be understood through the framework of regional fiscal capacity (fiscal capacity theory), which states that the capacity of a region to collect tax revenue does not depend on a single factor, but rather by the interaction of various economic, demographic, and labor dimensions simultaneously (Ryketeng & Hidayat, 2026). Within this framework, macroeconomic variables such as GRDP per capita act as proxies for a region's economic capacity, demographic variables such as population size reflect the breadth of the taxpayer base, while labor variables such as the Open Unemployment Rate depict the characteristics of the labor market structure that also shape consumption patterns and asset ownership within the community.

This finding agrees with the research of (Sihombing & Sihombing, 2022), which found that GRDP, open unemployment, and the size of the poor population together affect Regional Original Revenue in the Province, although the strength of each variable's influence differs partially. This condition is also relevant to this study's findings, where per capita GRDP is partially not significant, yet still contributes to strengthening the model when tested together with the population and and open unemployment.

These results imply that the policy for strengthening Motor Vehicle Tax revenue Within West Nusa Tenggara Province needs to be designed in an integrated manner, taking into account the economic, demographic, and employment characteristics of each regency/city simultaneously. Therefore, the moderate R-squared obtained here does not indicate a weakness of the model, but rather suggests that Motor Vehicle Tax revenue is a multifaceted outcome shaped by many determinants, both those covered left outside this study.

CONCLUSION AND RECOMMENDATIONS

Based on the panel data regression estimates concerning the determinants of Motor Vehicle Tax revenue across the regencies/cities in West Nusa Tenggara Province for the period 2021-2025, the study concludes that, jointly, GRDP per capita, population, and open unemployment significantly influence Motor Vehicle Tax revenue. These three variables jointly account for part of the variability in Motor Vehicle Tax revenue, while the remainder is influenced by other factors beyond the scope of this study.

Partially, the research results show varying patterns among variables. GRDP per capita exerts a negative but insignificant influence on Motor Vehicle Tax revenue, which aligns with the natural resource curse phenomenon in several mining-based regency/city economies, where economic growth does not automatically lead to an increase in the buying power of of the local population. Population size exerts a positive and significant influence on Motor Vehicle Tax revenue, indicating that the larger the population of a regency/city, the broader the taxpayer base and the potential ownership of motor vehicles. Meanwhile, open unemployment exerts a positive and significant influence on Motor Vehicle Tax revenue, which is suspected to be related to the features of frictional unemployment in regions with more advanced economic structures, where a high Open Unemployment Rate actually reflects a higher level of urbanization and economic modernization.

Based on these outcomes, it is advisable that government of West Nusa Tenggara Province and the regency/city governments pay attention to a fairer spread of economic development across regions, especially in regencies/cities with mining-based economic structures, so that higher per capita GRDP translates more broadly as an increase in the buying power of the population. Furthermore efforts to optimize Motor Vehicle Tax revenue should consider the demographic and employment characteristics of each area, considering that the population size and open unemployment have been shown to exert a significant impact on Motor Vehicle Tax revenue. Future research should examine in greater detail how and why unemployment arises in each regency/city, for example by analyzing data based on age, education level, or employment sector, considering that the link between open unemployment and Motor Vehicle Tax revenue observed in this study is contextual and varies across regions, and by taking into consideration the addition of other variables such as collection effectiveness, taxpayer compliance levels, or motor vehicle tax service policies to enrich the knowledge of what drives regional tax revenue in West Nusa Tenggara Province.

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