

Secrecy Indicator 11: Tax Administration Capacity

What is measured?

This indicator considers the capacity of tax administrations to collect and process data for investigating and ultimately taxing those people and companies who usually have most means and opportunities to escape their tax obligations. The indicator is comprised of five components and assesses organisational capacity, informational data processing preconditions as well as the availability of rules for targeted collection of intelligence about complex and risky tax avoidance activities.

Two aspects are considered to assess organisational features of a jurisdiction's tax administration:

1. **Regarding Large Taxpayers:** the indicator assesses whether a jurisdiction has one centralised unit for large (corporate) taxpayers within the tax administration;
2. **Regarding High Net Worth Individuals (HNWIs):** the indicator assesses whether a jurisdiction has one centralised unit for HNWIs.

To assess informational data processing preconditions, the prevalence of taxpayer identifiers is considered:

3. **Regarding taxpayer identifiers:** the indicator assesses whether unique and mandatory Taxpayer Identifier Numbers (TINs), which are mandatory for filing tax returns, are provided for a) all natural persons subject to personal income tax and/or b) all legal persons subject to corporate income tax.

Two types of rules for targeted collection of intelligence about complex and risky tax avoidance activities are analysed:

4. **Regarding the reporting of tax avoidance schemes:** the indicator assesses whether a jurisdiction requires taxpayers to report on tax avoidance schemes they have used and tax advisers to report on any tax avoidance schemes

they have sold or marketed in the course of assisting companies and individuals prepare tax returns.

5. **Regarding the reporting of uncertain tax positions:** the indicator assesses whether a jurisdiction requires corporate taxpayers and tax advisers to report on uncertain tax positions for which reserves have been created in annual corporate accounts.¹

The overall secrecy score for this indicator is calculated by simple addition of the secrecy scores across each of these five components. The secrecy scoring matrix is shown in Table 1, with full details of the assessment logic given in Table 2.

Table 1. Secrecy Scoring Matrix: Secrecy Indicator 11

Regulation	Secrecy Score Assessment [Secrecy Score: 100 points = full secrecy; 0 points = full transparency]
Component 1: Large Taxpayer Unit (12.5 points)	
Large Taxpayer Unit (LTU) There is one centralised unit for large (corporate) taxpayers within the tax administration.	0
There is no LTU.	12.5
Component 2: High Net Worth Individuals Unit (12.5 points)	
High Net Worth Individuals Unit (HNWI) There is one centralised unit for HNWIs within the tax administration	0
There is no HNWI Unit.	12.5
Component 3: Taxpayer Identification Numbers (25 points)	
TINs for both natural persons and legal entities All natural persons subject to personal income tax are provided with unique and mandatory Taxpayer Identifier Numbers (TINs) which are mandatory for filing their tax returns. AND All legal persons subject to corporate income tax are provided with unique and mandatory Taxpayer Identifier Numbers (TINs) which are mandatory for filing their tax returns.	0
TINs for either natural persons or legal entities, but not both.	12.5
No TINs for legal entities or natural persons.	25
Component 4: Reporting on tax avoidance schemes (25 points)	

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Regulation	Secrecy Score Assessment [Secrecy Score: 100 points = full secrecy; 0 points = full transparency]
<p>Taxpayers reporting schemes Taxpayers are required to report on uncertain tax avoidance schemes they have used.</p> <p>AND / OR</p> <p>Tax Advisers reporting schemes Tax advisers are required to report on any tax avoidance schemes they have sold or marketed in the course of assisting companies and individuals prepare tax returns.</p>	<p>Reporting by both taxpayers and advisers: 0</p> <p>Reporting by either taxpayers or advisers: 15</p>
No reporting by taxpayers or tax advisers.	25
Component 5: Reporting on uncertain tax positions (25 points)	
<p>Corporate taxpayers reporting schemes Corporate taxpayers are required to report at least annually on details of uncertain tax positions for which reserves have been created in the annual accounts.</p> <p>AND / OR</p> <p>Tax Advisers reporting uncertain tax positions Tax advisers are required to report at least annually on details of uncertain tax positions for which reserves have been created in the annual accounts of the companies they advised.</p>	<p>Reporting by both taxpayers and advisers: 0</p> <p>Reporting by either taxpayers or advisers: 15</p>
No reporting by taxpayers or tax advisers.	25

For assessing the indicator, our research draws on several sources: a) the Tax Justice Network’s survey of 2021² and earlier years where relevant; b) the OECD publication entitled “Tax Administration 2021”;³ c) the OECD’s portal on tax identification numbers⁴ within its Automatic Exchange Portal; d) domestic websites of jurisdictions’ tax authorities; e) domestic tax legislation of jurisdictions; f) the OECD publication entitled “Mandatory Disclosure Rule. Action 12: 2015 Final Report”;⁵ g) the International Bureau of Fiscal Documentation (IBFD) database;⁶ and h) in some instances, we have also consulted additional websites and reports of accountancy firms and other domestic websites.

Why is this important?

Cross-border economic activity and financial flows, driven by scale effects, means that national tax administrations have an increased share of value added and income received from non-domestic sources. Tax administrations must adapt to this increasingly complex environment through organisational and technical innovations, otherwise they risk rapidly losing the ability to effectively assess and collect taxes.

The absence of adequate organisational and technical capacity of a tax administration, whether by accident or design, can attract wealthy individuals and corporations wanting to escape taxation.

Components 1 and 2: Large Taxpayers Unit and Unit for High Net Worth Individuals

Effective units for large taxpayers and high net worth individuals improve a tax administration's capacity to assess and collect tax from some of the largest taxpayers in a jurisdiction. The OECD mentions several reasons for the importance of large tax units, namely, the high concentration of revenue in the hands of a small number of taxpayers, the high degree of complexity in the business and tax affairs of large taxpayers, major compliance risks from the viewpoint of the tax authority, and the use of professional tax advisers by large taxpayers.⁷

Units dedicated to the taxation of large tax payers and high net worth individuals make sense on the grounds of efficiency. The taxpayers dealt with by these units share common characteristics which require highly specialist expertise that would be much harder to mobilise in the context of a decentralised tax administration. They provide a better opportunity for tax administrations with limited human and financial capacity to target risk assessment and audit.

These special units may not be a panacea to tax evasion and aggressive tax avoidance, but their absence might indicate a willingness on the part of a jurisdiction to tolerate such practices by large taxpayers and wealthy individuals. Such permissiveness on the part of governments effectively contributes to financial opacity.

While the threshold for defining a high net worth individual or a large taxpayer may vary between jurisdictions, there is undoubtedly a high concentration of revenue in the hands of a small number of taxpayers and their tax affairs are complex and often require a more in-depth analysis of relevant tax laws. In absolute terms, this group poses the greatest risks for tax losses because of the high concentration of taxable income and/or wealth in their hands. Research further suggests that in relative terms, both (large and multinational) corporations and wealthy individuals are more likely to engage in tax evasion and/or avoidance than their smaller competitors or those with lower levels of income and/or wealth.⁸

These risks are significantly exacerbated by the team of highly specialised lawyers, accountants and tax advisers that usually represent both large corporations and high net worth individuals. Therefore, dedicated units that foster cooperation among highly skilled tax experts in the tax administration increase the chances of matching the expertise mustered by the private sector to ensure that tax laws will be strictly applied and complex disputes resolved in an

evenhanded way. Even in contexts where units use low tech methods, having dedicated staff appears to improve revenue collection from large taxpayers through close monitoring of taxpayers and risk-based audit approaches.⁹

In cases where a jurisdiction operates several regional specialist units without central management, this could potentially create incentives for tax wars and lax and uneven enforcement of tax laws between the different subnational regions. In addition, multiple parallel institutions might create opacity through (unnecessary) complexity, interagency rivalry and restricted cooperation.

Component 3: Taxpayer Identifiers

Taxpayer identifiers are important for ensuring financial transparency. The OECD¹⁰ notes:

“Regardless of whether the identification and numbering of taxpayers is based on a citizen number or a unique TIN, many revenue bodies also use the number to match information reports received from third parties with tax records to detect instances of potential non-compliance, to exchange information between government agencies (where permitted under the law), and for numerous other applications.”

Unique and mandatory taxpayer identifiers are a basic building block for data mining and other tools for efficiently analysing risks, detecting instances of non-compliance and improving information exchange between government agencies. They are therefore an effective deterrent to cross-border tax evasion.

Component 4: Reporting of tax avoidance schemes

Mandatory disclosure rules require taxpayers to report to the tax administration on aggressive tax planning schemes they have used. They also require intermediaries, such as tax advisors, accountants and lawyers, to report on the schemes they have sold or marketed to their clients.¹¹

There are several reasons to support the imposition of mandatory reporting of tax avoidance schemes. **First**, the reporting requirements help tax administrations to identify areas of uncertainty in the tax law that may need clarification or legislative improvements, regulatory guidance, or further research.¹² **Second**, providing the tax administration with early information about tax avoidance schemes allows it to assess the risks that schemes pose before the tax assessment is made and to focus audits more efficiently. This is significant mainly because tax administrations in many jurisdictions do not have sufficient capacity to fully audit a large number of tax files. Thus, flagging certain files that carry a greater risk of tax avoidance is likely to increase the efficiency of tax administrations and their ability to increase tax revenues. **Third**, requiring

mandatory reporting of tax schemes is likely to deter taxpayers from using these tax schemes because they know there are higher chances that files will be flagged, exposed and assessed accordingly. **Fourth**, such mandatory reporting may reduce the supply of these schemes by altering the economics of tax avoidance for their providers because they will be more exposed to claims of promoting aggressive tax schemes, increasing the risk of reputational damage. Further, their profits and rate of return on the promotion of these schemes are likely to be reduced because schemes can be closed down more quickly by tax authorities. The impact on the bottom line for tax advisers is all the more true if contingency fees are part of contracts with clients.

Mandatory disclosure rules were first introduced by the US in 1984 and several other countries, including EU member states, the UK, Ireland, Portugal, Canada, South Africa, South Korea and Israel,¹³ have followed suit. The revelations of the Lux Leaks¹⁴ and the Panama Papers¹⁵ along with the EU State Aid cases¹⁶ have demonstrated the role of intermediaries in using tax planning schemes for tax avoidance. These have further pushed governments to take action.

In the wake of these scandals, the European Council required all EU member states to create mandatory disclosure rules no later than 31 December 2019, and even obliged the tax authorities of the states to automatically exchange reportable cross-border arrangements as of 1 July 2020 (Directive 2018/822/EU).¹⁷ Due to Covid-19, member states have been given the option to defer the filing information on these reportable cross-border arrangements by up to six months, as per the directive. Most member states have opted for the six-month deferral, with the exceptions of Austria (three-month deferral), and Finland and Germany (no deferral).¹⁸

Imposing mandatory reporting rules for tax avoidance schemes is difficult because of the potential ambiguity of whether the scheme is considered a tax avoidance scheme within the mandatory disclosure rules. In order to mitigate against this risk, the reporting obligation should apply to both the taxpayer who uses the tax scheme and the promoter (tax advisers) of the scheme. This kind of double obligation is imposed in the United States.¹⁹ If both taxpayers and advisers are obliged to report independently on the used or marketed tax avoidance schemes (respectively), the chances that tax administrations will be able to detect hidden dubious schemes are significantly higher. Precisely because there are numerous and regular conflicts between the tax administration and taxpayers and advisers on the interpretation of tax laws, many tax schemes will be designed in grey areas. Certain promoters or taxpayers might chose to interpret these schemes as not being subject to the remit of the reporting obligation. One way to increase the detection risks of these schemes is to oblige the tax adviser to provide the taxpayers with a scheme reference number to include in their tax returns as some countries (eg United Kingdom) have already applied. This way, the tax administration can track disclosures made by tax advisers and link them to the taxpayer while creating red flags.²⁰

However, the EU Directive 2018/822/EU is limited because it imposes the disclosure obligation primarily on the intermediaries who design and sell the aggressive tax planning schemes. In contrast, taxpayers are required to report on such schemes only in some limited instances. Nonetheless, EU member states are still free to extend the scope and impose a similar disclosure obligation on taxpayers.²¹

Component 5: Reporting of uncertain tax positions

To further mitigate the risk of failure by a taxpayer or tax adviser to define and report properly on all relevant tax avoidance schemes, mandatory rules should require uncertain tax positions for which reserves have been created in the annual corporate account to be reported (either as part of the financial accounts or separately). Such best practice has been endorsed, for example, by the OECD’s voluntary co-operative tax compliance programme, in which participating jurisdictions require multinational enterprises to bring uncertain tax positions and other problematic tax positions to their attention.²²

The International Financial Reporting Standards, which most multinational companies adhere to in their annual financial reporting, require the reporting of uncertain tax positions. Whenever a tax payment related to a tax risk is “probable”, these positions need to be included in their financial accounts.²³ Under these International Financial Reporting Standards, prudence²⁴ is an important principle for the preparation of accounts. In fact, shareholders may hold management accountable for prudential reporting. Therefore, it is likely that even more tax avoidance schemes would be reported to tax administrations if there was a consistent requirement to report details on uncertain tax positions. Similarly, if both tax advisers and taxpayers are obliged to annually report on any uncertain tax positions of accounts they prepared or submitted, the detection risks of errors in reporting or failures to report increases.

All underlying data, including the sources we use for each jurisdiction, can be viewed in the [country profiles](#) on the Financial Secrecy Index website.

Table 2. Assessment Logic: Secrecy Indicator 11 - Tax Administration Capacity

ID	ID description	Answers (Codes applicable for all questions: -2: Unknown; -3: Not Applicable)	Valuation Secrecy Score
317	Large Taxpayer Unit: Does the tax administration operate one central unit for large taxpayers (large taxpayer unit, LTU)?	0: No; 1: Yes	If 1 (Yes): -12.5

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ID	ID description	Answers (Codes applicable for all questions: -2: Unknown; -3: Not Applicable)	Valuation Secrecy Score
400	HNWI Unit: Does the tax administration operate one central unit dedicated to the taxation of High Net Worth Individuals (HNWI)?	0: No; 1: Yes	If 1 (Yes): -12.5
401	Individual TIN: Are all natural persons subject to personal income tax provided with unique and mandatory Taxpayer Identifier Numbers (TINs) which are mandatory for filing their tax returns?	0: No; 1: Yes	If 1 (Yes): -12.5
402	Corporate TIN: Are all legal persons subject to corporate income tax provided with unique and mandatory Taxpayer Identifier Numbers (TINs) which are mandatory for filing their tax returns?	0: No; 1: Yes	If 1 (Yes): -12.5
403	Taxpayers reporting schemes: Are taxpayers required to report at least annually on certain tax avoidance schemes they have used?	0: No; 1: Yes, but the schemes are only reported to the tax administration, and are not published; 2: Yes, and the schemes are made publicly available.	if answer is 1 or 2: -10 for each If both answers are 1 or 2: additional -5.
404	Tax advisers reporting schemes: Are tax advisers (who help companies and individuals to prepare tax returns) required to report at least annually on certain tax avoidance schemes they have sold/marketed (if applicable)?	0: No; 1: Yes, but the schemes are only reported to the tax administration (they are not published); 2: Yes, and the schemes are made publicly available.	
405	Taxpayers reporting uncertain tax positions: Are taxpayers required to report at least annually on details of uncertain tax positions for which reserves have been created in the annual accounts?	0: No; 1: Yes, but the details are only reported to the tax administration (they are not published); 2: Yes, and the details are made publicly available.	if answer is 1 or 2: -10 for each If both answers are 1 or 2: additional -5.

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ID	ID description	Answers (Codes applicable for all questions: -2: Unknown; -3: Not Applicable)	Valuation Secrecy Score
406	Tax advisers reporting uncertain tax positions: Are tax advisers required to report at least annually on details of uncertain tax positions for which reserves have been created in the annual accounts of the companies they advised?	See categories above.	

Results Overview

Figure 1. Tax Administration Capacity: Secrecy Score Overview

GB	PT	BB	CM	DK	FR	IL	LR	MU	PK	SI	UY	AI	BS	GG	KN	MC	NR	SM	VU	
FI	PL	AT	CL	DE	FJ	ID	LK	MT	PH	SG	TZ	AG	BO	GD	KE	LI	NA	SC	VG	
ES	NL	AO	BW	CZ	EG	HU	LB	MK	PE	SE	TT	AE	BN	DO	JE	LC	MY	SA	VC	
CA	LT	AL	BR	CY	EE	GT	JP	ME	NZ	RW	TR	AD	BM	CW	IS	KZ	MV	QA	UA	
AU	IE	ZA	BG	CR	EC	GM	JO	MA	NO	RU	TH	XK	BH	CK	IM	KY	MS	PR	TW	
AR	HR	VI	BE	CO	DZ	GI	IT	LV	NG	RS	SV	VN	AW	CH	HK	KW	MO	PA	TN	
US	GR	RO	BD	CN	DM	GH	IN	LU	MX	PY	SK	VE	AS	BZ	GU	KR	MH	OM	TC	WS

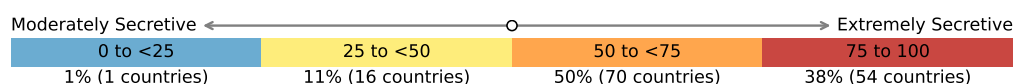


Figure 2. Large taxpayer unit overview (ID 317)

IM	AS	GU	PR	AT	BW	CY	ES	GR	IN	LK	MK	NL	PT	SC	TN	VE	BZ	KN	TW	
GG	AG	GI	NR	AR	BR	CR	EG	GM	IL	LB	ME	NG	PL	SA	TH	UY	BN	IS	PA	
BS	VU	DO	MS	AO	BG	CO	EC	GH	IE	KZ	MA	NA	PK	RW	SV	US	AD	HK	OM	
BM	VG	CW	MO	AL	BE	CN	DZ	GB	ID	KE	LV	MY	PH	RU	SK	UA	ZA	GD	MT	
BH	TC	CK	MH	VI	BD	CM	DM	FR	HU	JP	LU	MX	PE	RS	SI	TZ	XK	EE	LC	
AI	KY	BO	MC	SM	BB	CL	DK	FJ	HR	JO	LT	MV	NZ	RO	SG	TT	WS	DE	KW	
AE	JE	AW	LI	QA	AU	CA	CZ	FI	GT	IT	LR	MU	NO	PY	SE	TR	VN	CH	KR	VC



Figure 3. High Net Worth Individuals unit overview (ID 400)

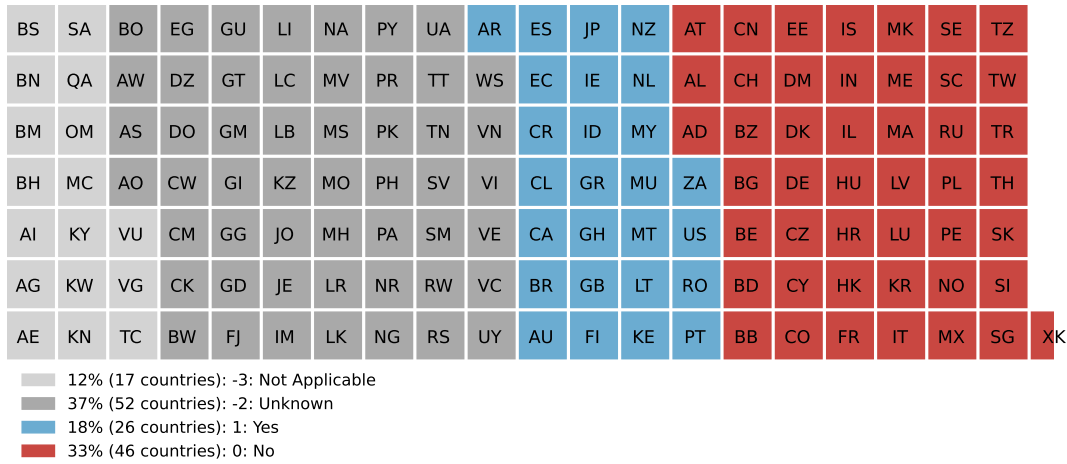


Figure 4. Individual TIN overview (ID 401)

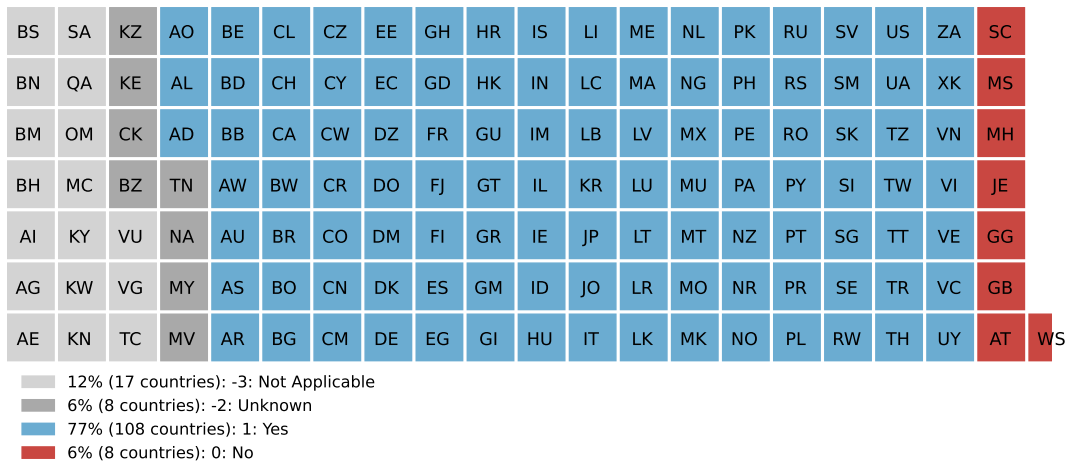


Figure 5. Corporate TIN overview (ID 402)

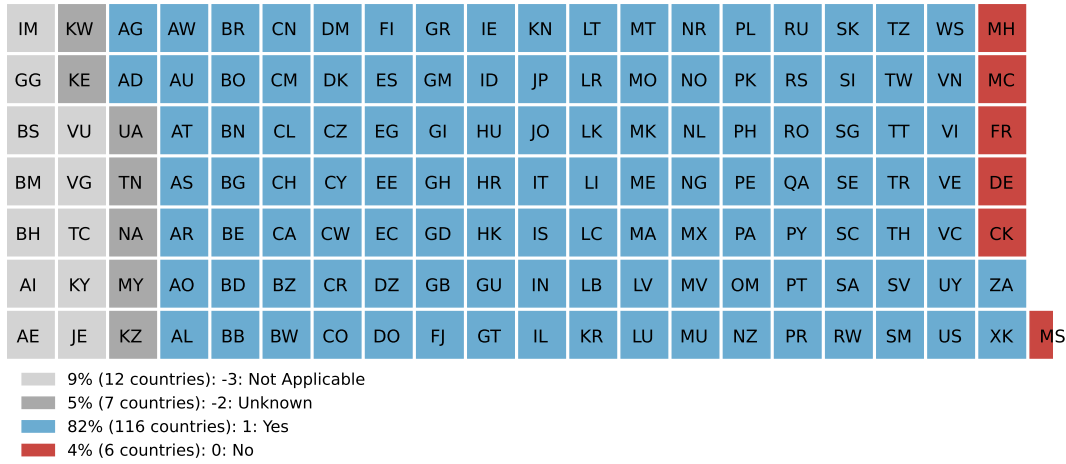


Figure 6. Taxpayers reporting schemes overview (ID 403)



Figure 7. Tax advisers reporting schemes overview (ID 404)

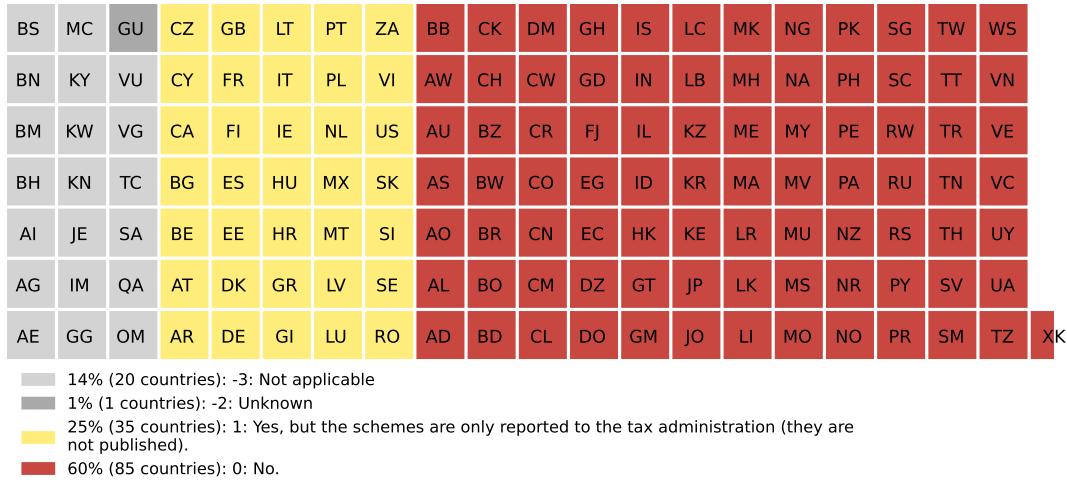


Figure 8. Taxpayers reporting uncertain tax positions overview (ID 405)



Figure 9. Tax advisers reporting uncertain tax positions overview (ID 406)

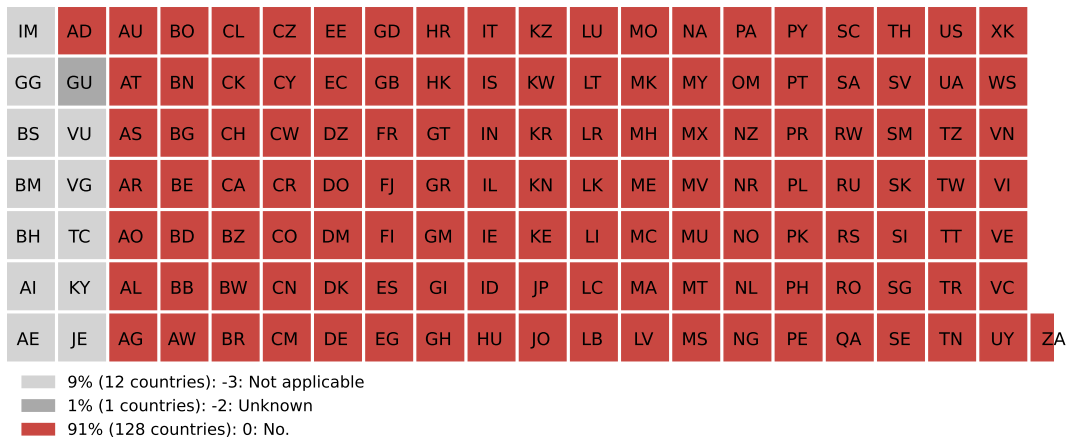
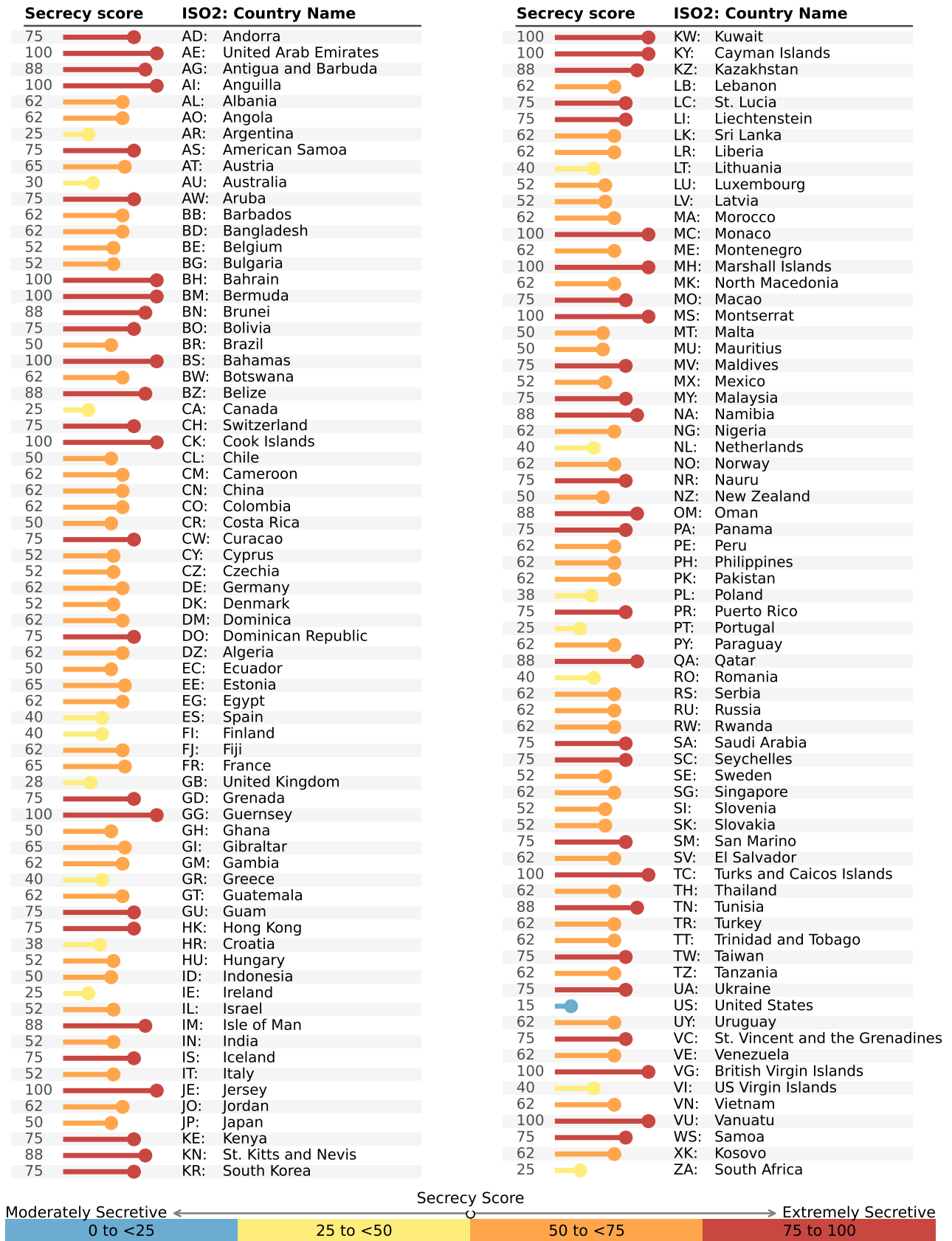


Figure 10. Tax Administration Capacity: Secrecy Scores



Endnotes

1. The reporting can be done either as part of the corporations' annual accounts or separately.
2. Tax Justice Network. *TJN Survey*. 2021. URL: <http://fsi.taxjustice.net/fsi2022/TJN-Survey-2021.pdf> (visited on 11/05/2022).
3. OECD. *Tax Administration 2021: Comparative Information on OECD and Other Advanced and Emerging Economies*. OECD, 2021. URL: https://read.oecd-ilibrary.org/taxation/tax-administration-2021_cef472b9-en (visited on 22/04/2022).
4. OECD. *Tax Identification Numbers*. URL: <https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/> (visited on 08/05/2022).
5. OECD. *Mandatory Disclosure Rules, Action 12 - 2015 Final Report*. Paris: OECD Publishing, 2015. URL: <https://www.oecd-ilibrary.org/docserver/9789264241442-en.pdf?expires=1558684255&id=id&accname=guest&checksum=AD69BFF7976DA14EC68E1CD7708DB17B> (visited on 06/05/2022).
6. IBFD. *Tax Research Platform: Country Surveys, Country Analyses, Country Key Features*. 2019. URL: <https://research.ibfd.org/> (visited on 03/05/2022).
7. OECD. *Tax Administration 2015: Comparative Information on OECD and Other Advanced and Emerging Economies*. Paris, 2015. URL: https://read.oecd-ilibrary.org/taxation/tax-administration-2015_tax_admin-2015-en (visited on 07/05/2022).
8. Regarding individuals, see:²⁵ With respect to companies, see:²⁶ And:²⁷
9. Waziona Ligomeka. *Assessing the Performance of African Tax Administrations: A Malawian Puzzle*. IDS, Sept. 2019. URL: <https://opendocs.ids.ac.uk/opendocs/handle/20.500.12413/14699> (visited on 20/04/2022).
10. OECD, *Tax Administration 2015*.
11. Leyla Ates. *More Transparency Rules, Less Tax Avoidance*. Nov. 2018. URL: <https://progressivepost.eu/debates/more-transparency-rules-less-tax-avoidance/%20> (visited on 07/05/2022).
12. *Reportable Tax Position Schedule Instructions 2020*. 2020. URL: <https://www.ato.gov.au/Forms/Reportable-tax-position-schedule-instructions-2020/> (visited on 06/05/2022).
13. OECD, *Mandatory Disclosure Rules, Action 12 - 2015 Final Report*, p.23.

14. ICIJ. *Luxembourg Leaks: Global Companies' Secrets Exposed*. 2014. URL: <https://www.icij.org/investigations/luxembourg-leaks/> (visited on 03/05/2022).
15. ICIJ. *The Panama Papers: Exposing the Rogue Offshore Finance Industry*. 2018. URL: <https://www.icij.org/investigations/panama-papers/> (visited on 03/05/2022).
16. European Commission. *State Aid Cases*. Jan. 2019. URL: https://ec.europa.eu/competition/state_aid/register/ (visited on 03/05/2022).
17. ²⁸ The Directive, in force since 25 June 2018, requires the automatic exchange of information on cross-border arrangements among other EU members through a central directory. There is a similar database within the OECD called the aggressive tax planning depository; however, it is only available to the members of the Aggressive Tax Planning Expert Group, which is a sub-group of OECD Working Party No. 11. The directive aims to create a level playing field for all EU member countries in terms of access to such relevant information. For further information see, ²⁹ and ³⁰
18. 'European Union: Government and Institution Measures in Response to COVID-19 (Taxation Measures)'. *KPMG* (Nov. 2020). URL: <https://home.kpmg/xx/en/home/insights/2020/04/european-union-government-and-institution-measures-in-response-to-covid.html> (visited on 07/05/2022).
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20. OECD, *Mandatory Disclosure Rules, Action 12 - 2015 Final Report*.
21. For example, Portugal obliges both intermediaries and taxpayers to report on certain tax avoidance schemes. Article 15 of the Portuguese Decree Law No. 29/2008 also requires the Portuguese fiscal authority to publicly disclose the reported schemes which are considered abusive by Portuguese authorities. However, as of October 2021, we were not able to find an online database of those schemes. For more information, see ³¹
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27. Peter Egger et al. 'Saving Taxes through Foreign Plant Ownership'. *Journal of International Economics*, 81(1) (May 2010), pp. 99–108. URL: <http://linkinghub.elsevier.com/retrieve/pii/S0022199609001573> (visited on 03/05/2022).
28. Council of the European Union. *Council Directive 2018/822/EU of 25 May 2018 Amending Directive 2011/16/EU as Regards Mandatory Automatic Exchange of Information in the Field of Taxation in Relation to Reportable Cross-Border Arrangements*. June 2018. URL: <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex%3A32018L0822> (visited on 07/05/2022).
29. Organisation for Economic Co-operation and Development. *Co-Operation and Exchange of Information on ATP*. 2021. URL: <http://www.oecd.org/ctp/aggressive/co-operation-and-exchange-of-information-on-atp.htm> (visited on 06/05/2022).
30. Ates, *More Transparency Rules, Less Tax Avoidance*.
31. *Portal Das Finanças: Destaques*. Mar. 2021. URL: <https://info.portaldasfinancas.gov.pt/pt/Pages/homepage.aspx> (visited on 06/05/2022); Ana Valente Vieira. *Portugal - Corporate Taxation*. International Bureau of Fiscal Documentation, Nov. 2020. URL: https://research.ibfd.org/#/doc?url=/linkresolver/static/cta_pt (visited on 05/03/2021).

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