

Consultative Meeting on Foundation Law



**Cairo, Egypt
25th of November, 2012**

These minutes are based on the output of a consultative meeting attended by foundations, grant-makers and other CSO organizations from the Arab region. The meeting was organized by the Arab Foundations Forum (AFF) in collaboration with SAANED for Philanthropy Advisory and the International Center for Not-for-Profit Law (ICNL). SAANED moderated and documented the meeting.



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Foreword

The meeting presented the first effort in the Arab region to discuss the issues related to Foundations Law. Whereas it would have been a possibility to copy similar laws from other regions especially Europe, it was felt that it is important that such a law would be developed by the practitioners in the region based on their legal and field experience. Legal knowledge is important. However it is equally crucial to build on the experience that practitioners have gained through their daily agony of dealing with existing laws. These laws make philanthropy in the Arab region a serious challenge and at best discourage giving except to government created/affiliated organizations. The meeting was conceptualized on the assumption that incorporating experiences from key practitioners in relevant fields from the region would give philanthropy a much needed boost. It would encourage the act of giving itself, protect initial investments by donors who opt to set up foundations with their funds, and ensure adherence to mission set up by such donors.

The minutes intentionally documented the statements of participants in most cases as given or noted down by the discussion groups. Where the documented text was edited this was done to provide clarity for stakeholders that did not attend the meeting, but care was taken to maintain the original meaning. The meeting was held in Arabic language. Hence, the Arabic version of the minutes is the main reference document. In the Arabic document the term “supportive organization” is used consistently for foundations.

The meeting had the benefit of being attended by participants that have a wealth of experience and are committed to growing Arab Philanthropy. I am sure these minutes will remain a key document for the near future to guide the process of creating a Foundation Law in the various Arab countries.

Dr. Atallah Kuttab,

Chairman of the Board

SAANED for Philanthropy Advisory in the Arab Region

Introduction

Luma Hamdan, Executive Director of the Arab Foundations Forum (AFF), welcomed the participants and mentioned that the Arab region, over the last twenty years, has seen a steady increase in the number of foundations and witnessed increased engagement of corporate philanthropy in support of social/economic initiatives. Arab philanthropists and philanthropic institutions are a natural constituency to engage with policymakers and participate in agenda setting for critical reform issues especially at times of rapid change as in the current Arab Awakening.

She added, to leverage and maximize their investments philanthropy institutions and their affiliates should drive self-regulation for better accountability within the sector and use their influence to affect policy making and resource allocation decisions and to advocate with governments for more attentiveness to people's needs and aspirations. However, for such strategy to be effective there has to be engagement to realize more favorable not-for-profit regulations, much lacking in the Arab Region.

To this end, the Arab Foundations Forum, as an umbrella organization for foundations in the Arab region, in cooperation with SAANED for Philanthropy Advisory and the International Center for Not-for-Profit Law (ICNL) have convened a one day consultative meeting. It focused on the question whether foundations, (that constitute a major component of philanthropic institutions) need a special law to define its role in societal development or stay included within the existing law for civil society organizations in general. Should the meeting results in an agreement to develop a special law for Foundations, AFF along with its partners SAANED and ICNL will discuss the steps to launch the model law and lead the advocacy campaign on a regional level.

The consultative meeting was attended by philanthropic leaders from across the Arab region and specifically: Egypt, Kingdom of Saudi Arabia, Lebanon, Jordan, Morocco, Palestine, United Arab Emirates, and Yemen; (the representative from Iraq unfortunately was not awarded a visa to Egypt in time to be able to attend).

The meeting focused on the following topics:

1. What is the state of the current law on foundations in the Arab region?
2. Do we need new foundations laws? If so, why?
3. What would the content of a new foundation law look like?
4. What countries are potential targets to launch a foundations law initiative?
5. What communication strategy should include?

1. What is the state of the current law on foundations in the Arab region?

The first session of the consultative meeting included three presentations to prepare the ground for discussion and deliberation on foundation law. Each presentation (included in Annex) was followed by a plenary discussion. The presentations discussed included:

1) ***Introductory note by Atallah Kuttab.*** All the attendees are mind makers in regions where they are living and have one main commonality namely wishing to see a better environment for giving in the Arab region. Hence, the objective of a foundations law is to ease the path to philanthropy and giving by establishing the relevant mechanisms and to protect the funds donated to be used as intended by donor.

Dr. Kuttab presented the case study of Mr. Abdel Mohsen Qattan, a well-known philanthropist in the Arab region, who used the UK as his legal base for his philanthropy. Mr. Qattan's philanthropic work began with donations to needy individuals and evolved through several stages. The charitable giving made room for the establishment of a family trust benefiting the children of his family. At a later stage a family foundation supporting education in Palestine was established that evolved into a foundation with trustees from outside the family with same objectives. Mr. Qattan would not have been able to move on this path of philanthropy without a legal framework that encourages giving. The intent of the meeting is to push for a framework that will make philanthropist invest in the region, use the region as their legal base for their philanthropy activities and set up their endowments in their own Arab countries rather than in the West. Currently many Arab foundations have their base outside of the region.

2) ***"Introductions: Associations vs. Foundations" by Mr. Kareem Elbayar, Legal Advisor, Middle East/North Africa, ICNL.*** Mr. Elbayar defined the terms of foundations and associations and compared their usage in the Arab region and Europe/USA. He highlighted the difference between those two terms including the various types of foundations. A brief analysis of foundations law in the Arab region followed. It concluded that even in the few countries that have provisions on foundations, the laws are generally restrictive and do not create incentives for the creation of foundations. He also concluded that:

- Foundations are not associations, and should not necessarily be regulated under existing laws on associations;
- By failing to recognize foundations and establish an enabling legal framework for them, the Arab region is deprived of an important source of social capital;
- Today and moving forward, we will work together to develop a model legal framework for foundations in the Arab region.

- 3) ***“Legal perspectives on Civil Society Organizations in Egypt: Do we need a separate Foundations Law?”*** by ***Prof. Dr. Gannat El-Samalouty, Executive Director, Sawiris Foundation for Social Development, Cairo, Egypt.***

Prof. El-Samalouty elaborated on the following points:

- The Role of CSOs in effecting change;
- Legal changes based on local and international experiences;
- Controversial issues related to existing Egyptian CSO;
- The case for not requiring a separate Foundation Law in Egypt but adjusting existing CSO laws to accommodate Foundations

- 4) ***“Experience with endowments (waqfiyat) in Egypt and historical background”*** by ***Dr. Marwa ElDaly, Chairperson and Founder, Waqfiyat AlMaadi Community Foundation, Cairo, Egypt.***

Dr. ElDaly gave a brief on the Waqfiyat AlMaadi Community Foundation of which she is a founder. She elaborated how in the past a waqfiyat used to provide an easy way to contribute funds and engage in doing good within a community. Relevant laws protected the waqfiyat including the purpose for which the donor gave his/her money. Waqfiyat AlMaadi Community Foundation is trying to revive that tradition and will be important to learn from its experience of modifying existing laws to enable the setting up of community endowments.

In the plenary discussion it was argued that traditionally there are the endowments for religious purposes and other for civic purposes. In order to avoid controversy it is prudent to initially focus on the latter.

The discussion in plenary was indeed lively and covered important aspects that can be summarized as follows:

- 1- Various approaches regarding a legal framework for foundations were discussed. These include keeping existing laws with modifications to enable setting up of foundations; advocating for a foundation law, or simply focusing on tax incentives to make giving easier while protecting funds so that they are used as donors intend. While the discussion was controversial, the majority of participants advocated for a foundation law that would encourage giving, introduce laws to encourage philanthropy in the region, and provide appropriate oversight of funds donated, including self-regulation by foundations, to ensure that funds donated are spent as intended by the donor.
- 2- In the framework of the Arab Awakening it is important to focus on a new social contract to re-vitalize the role of civic society in its own development. It was argued that donations can be financial or in kind like volunteering.
- 3- It is imperative to include Waqf (religious and civil) into the discussions. However the concept should be expanded to include foundations in general. This would

enable foundations to benefit from the simpler laws that are applicable to Waqf; as in the case of Morocco. Additionally, it is important that we can benefit from international experiences and be accommodating to recent trends of blending between the for-profit and non-profit sectors.

- 4- Philanthropy is not simply charity but has a development agenda and includes the principles of social and economic justice. It is important that communication with government relay this message. Currently the government is largely treating the sector 'guilty until proven otherwise'.
- 5- It is important to build more accountability in the Philanthropy sector. Accountability is mutual and multi-leveled. It is not only governments holding foundations accountable but also they themselves having to answer to foundations (and society at large). Society has the role in holding foundations accountable on how they spend their funds.
- 6- The discussion of the meeting centered on a general legal framework but it is important for any further action to take into consideration the specificities of each country.
- 7- For any advocacy efforts, it is important to put foundations within the general context of constitutions in the various Arab countries.
- 8- The question needs to be clarified how Zakat funds can be used for sustainable development?

2. Do we need new foundations laws? If so, why?

Based on the issues raised in the first session, three parallel working groups worked on the three questions:

- Advantages and positive aspects of the current status
- Obstacles in the current status and how to overcome them
- Gaps in the current status and how to handle and complement them

The reporting from the three groups was as follows:

Group 1

Positive

- Having a law for the foundations of the civil society (Yemen)
- Freedom of implementation (law)
- A law that is able to be developed and adjusted
- Allocating the taxes: a) social programs, b) foundations, to consolidate the concept of the social responsibility

- Having a dialog governmental / non-governmental
- Monies that are not being used
- Willingness / preparedness of the society to exercise philanthropy

Negative

- Ambiguity of the role of the civil society
- Lack of concepts and mechanisms of control and accountability
- Using civil organizations politically
- Competition and lack of trust Government / Civil Society
- Competition between the international / local organizations
- Lack of self-oversight of the civil foundations
- Most laws are not being applied
- Restrictions of the executive regulations
- No corresponding / conformity between the international donors and the national orientation
- No measuring of the social return

Gaps

- Not being knowledgeable of the laws
- Lack of local organizations on the long run because of having international ones
- Ambiguity of the definition of foundations
- Lack of unification of the efforts between the sectors: governmental, private, non-governmental / civil)

Group 2

Positive

- 1- The space of (free) expression for all citizens, political powers and foundations has expanded, and there is interest and participation in the public affairs.
This has to be consolidated through encouraging popular / civil society alliances and coalition in a regulated institutional framework.
- 2- The new texts of the constitution draft encourage freedom of expression and movement, as well as the establishment of organizations, access to information and disseminating the waqf (endowment) culture.
- 3- There is increased understanding of the importance of the role of the civic society as a partner in development. This trend could be consolidated by building the capacity of civil society organizations to play this role and disseminating success stories on developing a new culture of positive cooperation between the State and the civic society.

Negative

- 1- Domination of the State, the culture of suspicion / skepticism and overuse of administrative restrictions
Facing this through new texts in a new law for activities of foundations and of civil society
- 2- The problem of the relation between the State and the civil society
Disseminating a new culture and a new social contract
- 3- Restrictions of foreign and national funding
Encouraging the national funding through disseminating a culture of social philanthropy, while expanding in giving the tax incentives and others.
- 4- Weak decisions of the NGOs (Non-Governmental Organizations)
Facing them though re-directing the priorities of the donors and encouraging those organizations to support the training programs and to adopt basics of governance (transparency, accountability, etc.)
- 5- The legislative framework is not motivating
Facing such through new laws and legislations.

Gaps

- Lack of clear texts pertaining to the “civil waqf (endowment)”
Solution: including such texts in the legislative framework
- Lack of information and data base
Solution: Passing a new law for exchange information
- Weak networking culture and building partnerships
Solution: disseminating awareness about the importance of exchanging experiences and setting fora/forums for this aim
- Insufficiency of field researches and studies about the reality of the society in general and the civil society in particular
Solution: encouraging researches, collecting data and disseminating the pioneer / major experiences

Group 3

Positive

- Foundations have a long history in the region and we can build on those, taking note of historic definitions like awqaf that we can work with.
- We have some examples of good laws in the region that we can learn from.

- Serious growth in individual wealth in the region – we have money that is available for philanthropy. Not equitable distribution, but there is excess money that can go to development and social services. Most of the big foundations have been established in the last twenty-five years.
- There is a potential for exchanging tax benefit and oversight – we can use this as an asset, to reduce government oversight over the majority of the organizations. The potential for tax breaks is an obvious positive. We can also trade reduced government interference for more public transparency and accountability.
- There is a lot of creativity in the region about how to move around the laws.
- There is an army of young people wanting to engage in this type of work, and we need to give them an outlet.
- Latest draft Egyptian law has the ability to set a fixed time limit for foundations, which is a creative and interesting way to do it.
- The current dissolution system is good – in most Arab countries there is a right for foundation assets to go to another foundation upon dissolution.

Negative and Gaps

- There is an absence of definitions / a multiplicity of definitions across the region. There is a gap – that there is no consistent definition of what a foundation is.
- Exceptional decree regime for big institutions – not sustainable, and organizations are paralyzed by their close association with royal/presidential families after revolutions.
- Lack of a culture of social/citizenship responsibility. The zakat culture – one time gift for food, school, orphans, whatever instead of ongoing development work. The law incentives short-term, charitable investment. Perpetuates status quo.
- Lack of public/private partnerships. There is no focus on empowering and building the assets of the poor – the economic environment for the poor. There is a gap, because those that do have wealth need to be educated about impact, the question of development versus charity. We can reach out to business people to discuss cost-effectiveness as a concept in development.
- Very tight restrictions on fundraising for foundations. The government assumption is that these funds are for bad purposes – you are guilty before proven innocent.
- And there is no cross-border philanthropy, or regional cross-border cooperation. (A gap).
- We are missing good governance provisions and prohibitions on conflict of interest. We can make this a part of the bargaining.
- Government interference in object and purpose of organizations and operations of organizations.
- A gap/negative is that we do not have a standardized public benefit designation. We need to have a standard and simple way of doing this.
- There is no link to recourse to the judiciary – we should strengthen judicial oversight over foundations at the expense of administrative oversight.

- Another gap: we don't understand modern form like social entrepreneurship organizations and modern techniques like investing and holding securities for civil society.
- There is no incentive system for donors – no reduction in taxes for contributions.
- No incentives for small new organizations and high obstacles to the creation of the organizations. New initiatives can never get off the ground.
- A gap: we don't define the difference between politics and civil society properly. We need to define what prohibited political activities are. We also don't differentiate between working as individuals versus working as organizations.
- A gap: we have no information about the sector – nothing reported to the government is disclosed. On the part of both government and civil society there is no public accountability. No access to information.
- A gap: there is nothing that enforces public accountability on religious institutions; we should treat religious and secular institutions the same way.

Rich discussions followed the presentations of the three groups. The conclusions of the deliberations were that the framework for any future foundation law will have to include the following elements:

- 1- **Legal Framework:** Setting up foundations, governance, transparency and accountability
- 2- **Financial Framework:** Incentives for giving, relationship with the private sector, transparency and accountability
- 3- **Social Benefit Return Framework:** Programs, meaning of social benefit, transparency and accountability
- 4- **Relationship with Government:** Enhancing the culture of cooperation, collaboration and accountability (not only government holding civil society organizations (CSOs) accountable but CSOs holding government accountable)
- 5- **Definitions, Concepts and Features** related to foundations

3. Agreeing on Main Elements of the Foundation Law

The third session started with a review of the five clusters that emerged out of the deliberations in session 2. In plenary the themes were discussed, modified and further elaborated on. The results are summarized below:

General, Concepts and Definitions of Term

- Is there a need in the near future for a foundation law? The moderator explained that let's focus on the clusters and the next step will be whether to work for a foundation law or not in the next phase.
- The discussions in previous sessions have focused on the civil society organizations as a whole and not only on foundations
- The definitions are to come before the law, they are to be put in place while having in view the Arab situation and not to be just a translation

- The countries of the Arab Spring are waiting for the constitution and the public freedoms / liberties, then (come) the laws
- There is a regulatory framework and unified values (like the social justice), and each country is to change its laws according to the willingness / preparedness
- There is the need to seek specialists in the fields of law, financial management, etc. with the aim of reaching a law for the foundations
- Comparing with France and America that do not have a specific law for the foundations
- It is preferred to have regulations for the NGOs that accommodate foundations.
- The five clusters should be looked as manual (or a handbook document) to be applied and customized in each Arab country where foundation law is developed
- It was generally agreed that terms need to be defined clearly before foundation law is developed though it is an iterative process: as each individual cluster is developed one would go back and modify definitions that have been developed.

Waqf (hybrid of financial and legal but because of the many points raised pulled separately)

- Necessary to separate the waqf from the issue of foundations – civil waqf and Zakat need special considerations
- Need a law to regulate the waqf of the different religions
- Need to incorporate the Customary laws (example the Jewish waqf in Morocco)
- Need a law for civil waqfs
- Motives behind the waqf are different yet they all have civil purposes (a school or a hospital)
- Focus should be on the foundations and avoiding being swamped in the issue of waqf
- Waqf is part of the financial framework
- It is imperative to deal with the waqf in isolation from the other forms of philanthropy

Legal

- It is imperative to revise the NGO laws to make it more friendly and encouraging to giving.
- The laws in the Arab region are not supportive and contribute to the shortage of capital in the civil society due to difficulty of registering as an association (organization)
- The regulating laws in Morocco focus solely on the organizations of the civil society and they are no comprehensive laws as they do not include many other forms of organizations.
- Need to be responsive to different features of the civil society (kind of organization and programs), its role and how the law regulates it (compared to France, a place to learn from in this respect)

Financial

- Need to consider non-financial funding sources (like volunteering) and their legal frameworks

Social Benefit Return

- Use the Sustainability Report undertaken by several foundations in the region to define and guide the process of social benefit return framework.

Relationship with Government

- Need to strengthen mutual responsibility and accountability (government and CSOs)
- Need to strengthen the culture of accountability within society
- Principles of cooperation between foundations and government can be developed on a fast track to assist in adopting a legal framework.

There was a general agreement that the group wants to work on a foundation law. The five clusters were adopted and members volunteered to work on the different clusters. The work on each cluster should include a diagnosis followed by key principles (not details and items) of what is wished to be included in the Foundation Law. The work should be forward looking and not simply agonize on how the present situation is.

The groups to work on the various clusters are as follows:

- 1- **Legal Framework:** Setting up foundations, governance, transparency and accountability – Marwa ElDaly (convener), Nadir ElMoumni, Majid AlFahed and Gannat ElSamalouty.
- 2- **Financial Framework:** Incentives for giving, relationship with the private sector, transparency and accountability – Elie AbuAoun (convener) and Atallah Kuttab.
- 3- **Social Benefit Return Framework:** Programs, meaning of social benefit, transparency and accountability – Hammam Zare suggested that using the results of the Sustainability Reports undertaken by his organization and by Paltel Foundation in Palestine and Jordan River Foundation (JRF) as the basis for defining the social benefit return. He volunteered to coordinate with Paltel and JRF. Fatimah Baeshen, Ghassan Kassabreh, Luma Hamdan and Sultana AlJeham (MADA/Yemen) volunteered to join this group. It was recommended to bring Abraaj Capital to the group working on this cluster. Hammam will be convener for this group.
- 4- **Relationship with Government:** Enhancing the culture of cooperation, collaboration and accountability (not only government holding civil society organizations (CSOs) accountable but CSOs holding government accountable – Hisham AlRoubi(convener) and Adam Taylor-Awny.

- 5- ***Definitions, Concepts and Features*** related to foundations – Ayman Badr, Kareem Elbayar and Barbara Ibrahim will work on this cluster. The group needs to agree on a convener.

Fateh Azzam was chosen as the coordinator for the five groups. His role will be keeping the groups on time and consolidating their input.

4. Communication & Advocacy Plan

May Mostafa presented to the participants a brief on the necessary steps for effective advocacy and communication plan. Both May and Fatimah Baeshen will prepare a concept paper for the group on how to communicate for Foundation Law along the five clusters agreed upon here and an advocacy plan.

5. Next Steps

The working groups agreed on a timeline for their work:

1. First Draft due on 15 January 2013
2. First revision on 15 February 2013
3. Final Revision on 15 March 2013
4. Next meeting of the group is last week of March 2013

Following the meeting in March, the Arab Foundations Forum (AFF) along with its partners SAANED and ICNL will discuss the steps to launch the model law and lead an advocacy campaign on a regional level. The plenary discussion revealed that Lebanon and Morocco could be the first places to try to push for a Foundation Law.

Annexes

I. Meeting agenda

The meeting had the following program:

- 9:00 - 9:30 Registration and Networking
- 9:30 - 11:00 First Session: What is the state of the current law on foundations in the Arab region?
- 11:00 - 11:30 Break
- 11:30 - 13:00 Second Session: Do we need new foundations laws? If so, why?
- 13:00 - 14:30 Lunch Break
- 14:30 - 16:00 Third Session: What would the content of a new foundation law look like? Formation of a Drafting Committee and discussion of what countries are potential targets to launch a foundations law initiative and what would a communication plan include?
- 16:00 – 16:30 Break
- 16:30 – 17:00 Wrap up and Closure

II. References

- 1- Paper on preferred constitutional provisions and related draft Law of Association for Egypt with some other country comparisons.
http://www.aucegypt.edu/research/gerhart/rprogram/Documents/Civil_Society.pdf
- 2- Gerhart Center's recent policy review on awqaf (written from an Egyptian perspective) with our consultative group:
<http://www.aucegypt.edu/research/gerhart/rprogram/Documents/Waqf.pdf>
- 3- Fundamental Principles and Model Law for Public Benefit Foundation:
http://www.efc.be/programmes_services/resources/Documents/RethinkingLegal.pdf
- 4- Background on European Foundation Statute – including why and how points:
http://www.efc.be/programmes_services/advocacy-monitoring/European-Foundation-Statute/Pages/default.aspx
- 5- Khalil, Abdallah; “Study to establish the Arab Human Rights Fund”, Cairo 2003 (Arabic) – provided upon request from AHRF.
- 6- Kuttab, Atallah; “Interview Abdel Mohsen AlQattan”; Alliance Magazine Volume 16, March 2011, London/UK, pp24-25.

III. List of Participants

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*Was not given the visa on time and therefore could not attend but interested to stay engaged.

IV. Presentation by Kareem Elbayar

V. Position Paper by Prof. Dr. Gannat ElSamalouty

Note: To keep document manageable in size, the annexes IV and V will be sent by email as attached files.