

INTRODUCTION

The official donor community has collectively signed up to the Millennium Development Goal targets (MDGs) to lift millions of people out of poverty. Indeed, the donor community have themselves said that no country will fail to achieve the MDGs through a lack of finance (see Monterrey Consensus and the G8 Africa Action Plan 2002). However, five years after the Millennium Declaration, and 10 years from the 2015 target for the achievement of the Millennium Development Goals (MDGs), it is widely acknowledged that many countries will fail to reach them. While there are a host of factors contributing to this failure, the lack of resources is one of the most crucial of them.

The MDG undertaking requires substantial resources additional to the UN target of 0.7% of Gross National Income spending on Official Development Assistance (ODA) to be made available for development immediately. According to the Sachs report¹ ODA will need to sharply increase to an amount of \$73 billion in 2006 to \$135 billion in 2015 if all countries are to meet the goals. This paper addresses some of the proposals to steeply increase urgently needed resources. At the same time one cannot emphasise enough the need for donors to meet the 0.7 per cent of GNI target endorsed in Monterrey- one of the key recommendations of the Sachs Report. If these commitments had been kept, the current crisis of a lack of resources would not have occurred.

While there are a number of feasible options before donors, doing nothing is not an option. We are at a point in history when the international community has the chance of ending the scandal of millions on our planet living and dying without their basic needs being met because of the paltry amounts of finance made available by the world's richest to the world's poorest.

This paper demonstrates that it is indeed economically and politically feasible to put an end to this scandal and honour our collective international commitments to the MDGs.

NO MORE 'BUSINESS AS USUAL'

Given the urgency of the situation, world leaders can no longer postpone addressing the serious imbalances in the distribution of resources in the world today that is a result of trade practice, flows of finance, patterns of labour remuneration, taxation and public spending. In particular CIDSE considers it essential that steps be taken immediately to:

- Cancel unsustainable debt based on debt sustainability assessments according to human development criteria, not merely according to economic criteria;
- Establish a Fair and Transparent Arbitration Procedure to arbitrate between creditors and debtors with unbearable debt burdens on the basis of shared responsibility and the rule of law;
- Reform trade rules to make them fairer. In particular, introducing rules to end all forms of dumping, and to allow developing countries to support and protect crops essential for food security and sustainable rural development;
- Dedicate a minimum of 0.7% of GNI to development aid and improved aid quality;
- Implement global taxes, such as the currency transactions tax that has been adopted by the Belgian parliament, to generate additional finance for development;
- Abolish tax havens and improve global tax coordination;
- Establish a more democratic and equitable system of global governance as power imbalances at the global level are a major obstacle to development and global equity.

¹ Sachs, J.D. *Investing in development, a practical plan to achieve the Millennium Development Goals*. UN Millennium Project. New York, 2005- <http://www.unmillenniumproject.org/reports/fullreport.htm>

0.7 % ODA SHOULD REMAIN THE PRIMARY TARGET

One of the key recommendations of the Sachs Report is that “each donor should reach 0.7% no later than 2015.”² Countries of the Organisation for Economic Cooperation and Development (OECD) must make it a priority to devise measurable timelines and concrete annual budgetary commitments to increase aid in line with their 35-year-old commitment to spend 0.7% of gross national income on overseas aid. These commitments must be legally binding. Donor countries’ arguments that they cannot afford a scaling up of development aid to reach 0.7% do not hold up in the face of the reality of stark differences in the levels of wealth in donor countries and levels of poverty in developing countries. The political will to fulfil a 35-year-old commitment is the missing element.

CIDSE welcomes the June 2005 European Council agreement to spend 0.7% of GNI on ODA by 2015. This increase of 20 billion euro is significant. However, more efforts will be needed globally if the MDGs are to be achieved by 2015. The EU should go beyond the European Council’s agreement and reach the 0.7% target urgently, and also consent to being monitored on an annual basis, for instance, to ensure that these commitments are delivered.

For most Euro-zone countries, arguments of budgetary restrictions no longer hold good in the face of the March 2005 European Council agreement to ease the strict rules of the Stability Pact, allowing EU member states to go beyond the agreed public deficit limit of 3% of GDP under certain circumstances. According to this agreement ‘relevant factors’ to allow for this flexibility include country spending on efforts to “foster international solidarity and to achieving European policy goals”. This regulation also applies to non-Euro-zone countries, although not making such a significant difference since these countries are not under threat of EC sanctions for not respecting the 3% deficit threshold.

INNOVATIVE MEASURES TO RAISE ADDITIONAL DEVELOPMENT FINANCE

Official Development Assistance (ODA) needs to be complemented by new, supplementary mechanisms to increase the amount of resources available and ensure the predictability of aid flows. Moreover, a more stable and predictable way to finance recurrent social spending and capital outlays is essential. That has been recognized as a particularly important condition for maximizing the impact of ODA.³ New international mechanisms to raise development finance should be complementary and must not replace existing instruments and channels for aid.

If the donor community is serious in its intent to achieve the MDGs, the challenge is not only to ensure that sufficient finance is made available, but also that financing instruments are sufficiently predictable and flexible to respond to the needs of developing countries. The current volatility and unpredictability of aid flows is a serious impediment to planning to meet the MDGs.

CIDSE welcomes the on-going debate that OECD and developing countries are engaged in to identify innovative measures to raise additional development finance. With its double benefits, CIDSE particularly supports the introduction of a global taxation system. While generating predictable resources, global taxes simultaneously correct imbalances in the use and accumulation of resources as well as reduce the negative effects of globalisation. Recent reports⁴ demonstrate the technical

² Sachs, J.D. *Investing in development, a practical plan to achieve the Millennium Development Goals*. UN Millennium Project. New York, 2005. Overview, p.xvi.

³ Action against Hunger and Poverty Report of the Technical Group on Innovative Financing Mechanisms, September 2004, subscribed to by the Presidents of Brazil, Chile, France and Spain, with the support of the UN Secretary General, p.7

⁴ Atkinson, A.B. *New sources of development finance: Funding the Millennium Development Goals*. 2004; <http://www.oup.co.uk/pdf/0-19-927856-3.pdf>; Landau J.P. Groupe de travail sur les nouvelles contributions financières internationales -rapport à Monsieur Jacques Chirac, Président de la République, Dec.2004; http://www.diplomatie.gouv.fr/actual/pdf/landau_report.pdf; Action against hunger and poverty, Report of the Technical Group on Innovative Financing Mechanisms, September 2004, subscribed by the Presidents of Brazil,

feasibility of global taxes. CIDSE in turn, calls for the introduction of those global taxes that would serve to correct the distribution of resources and the harmful effects of their concentration while generating resources for development, namely, a tax on financial flows (specifically, on currency transactions) and a tax on environmental damage (e.g. carbon tax, air ticket tax).

Currency Transactions Tax (CTT)

The Spahn proposal's currency transactions tax (CTT) has the potential of realising a more equitable distribution of wealth and a more stable financial climate while at the same time raising revenue that would be dedicated to financing the MDGs.

According to the two-tier (two-rate) CTT model that Professor Spahn proposed, the world community acting co-operatively, or even individual governments acting together, could better predict rapid speculative runs on currencies and moderate its effects while generating revenue for development. The currency transactions tax could thus contribute to the prevention of major currency crises, act as a monitoring device and generate revenue for development.

The revenue generated would need to be dedicated to global social and sustainable development, ensuring fair distribution of wealth between the rich and poor, in the North and South. Moreover, the money would need to be earmarked as additional (to the 0.7% ODA) and directly supporting the achievement of the MDGs.

The feasibility of the CTT at a single low rate as a revenue-raising device was endorsed by the UN WIDER report in 2004, by the *Landau Report* sponsored by the French government, by the quadripartite report supported by Brazil, Chile, France and Spain and by the World Bank in 2004. Convinced of its feasibility, CIDSE has been lobbying for the establishment of a CTT over many years⁵.

Aviation fuel tax/Kerosene Tax

Global environment taxes are also seen as a "double dividend" by raising revenues as well as helping to reduce environmental damage.

An aviation or kerosene tax, in particular, would reduce the adverse impact on the environment of the aviation industry, the fastest-growing emitter of greenhouse gases⁶ whilst also generating revenue. Some immediate advantages of the tax are:

1. Increasing the incentives for airline companies to become more fuel-efficient.
2. Using revenues generated for development, as proposed by France and Germany.
3. Providing a fairer choice between modes of transport for consumers. A tax would bring the aviation industry in line with taxation on rail and road transport.⁷

Chile, France and Spain, with the support of the UN Secretary General -

http://www.mre.gov.br/ingles/politica_externa/temas_agenda/acfp/Report-final%20version.pdf

The feasibility of the CTT was endorsed by the World Bank in a preparatory note to the Development Committee at the Annual Meetings in 2004. The Belgian government has also laid down the necessary legislation for the CTT to be enforced once agreement for the tax is introduced across member states. See Annex 1 of *Redistribution through Innovative Measures: A currency transactions tax*. CIDSE. Brussels October 2004, <http://www.cidse.org/docs/200411250951166236.pdf>

⁵ *Redistribution through Innovative Measures: A Currency Transactions Tax*. CIDSE. Brussels, October 2004.

⁶ UN climate experts predict an increase of aviation related as part of total greenhouse gases caused by human activities from 3,5% to 13,5% within the next 50 years

⁷ European Federation for Transport and Environment (T&E): *Ten Reasons why an Aviation Fuel Tax is Good for European Citizens* – Press release 16-02-05

EU discussion on new mechanisms to finance development

Within the EU, taxes on aviation fuel have been discussed since 1997, especially in the light of tax exemptions that have been in place since 1944. In 2004 a new EU directive on Energy taxes was adopted allowing the taxation of aviation fuel on in-country flights or flights within EU territory provided that the affected countries agreed. There has been strong resistance especially from those with political and commercial interest in opposing a kerosene tax and flight departure levies. Legal and economic considerations include the need for special amendments of Air Service Agreements (ASAs) for third country carriers to enable taxation of all intercommunity flights, the loss of tourism and resistance from the USA and Asian countries are the main problems cited.

In June 2005 the European Council of Finance Ministers (ECOFIN) discussed the option of imposing a surcharge on air tickets to raise the funds necessary for the achievement of the targets set for Official Development Assistance (ODA). The final outcome was the agreement to consider a greatly weakened optional surcharge on the purchase of airline tickets to raise resources to finance development. The Council asked the Commission to submit an analysis of all the issues involved in a (compulsory or optional) levy on the purchase of air tickets.

CIDSE opposes the current EU proposal because it falls far short of providing a predictable and significant contribution to financing for development.

Demonstrating how impossible it is for this agreement to have any impact on increasing volumes of finance, are the three levels of decisions that would have to be taken to implement the discussed scheme:

Each Member State would have to decide whether it wants to take action at their national level or not. For the Member States wishing to act, a choice would have to be made between a mandatory instrument, similar to a flight departure tax, and a voluntary contribution proposed to passengers.

In the Member States where the principle of a voluntary contribution is retained, a mechanism would have to be selected, offering the passengers the option to pay or not to pay their contribution.

A voluntary surcharge would shift the focus from the responsibilities of governments to uphold the commitments they have made to reduce poverty, to the good will of individuals. It would incur high administrative costs disproportionate to the small and unpredictable revenues generated. It could lead to a distortion of competition to the disadvantage of the willing. A recent European Commission Staff working paper warns that a mix of voluntary and mandatory contribution could lead to a shift in flight destinations⁸ – exactly what many of the EU member states want to avoid. There is the danger that for this reason hardly any country will be prepared to adopt such a voluntary surcharge, even further reducing already limited gains.

CIDSE calls for the implementation of a mandatory tax, beginning in the EU.

The practical feasibility of the mandatory contribution is high and it would imply only limited collection costs. The possible adverse impact on tourism and air transport is expected to be low compared to the overall growth of the sector. Most fundamentally, a common approach of at least all EU Member states would send a powerful political message of solidarity towards developing countries and might encourage other states to join in.

CIDSE calls for a tax that is high enough to raise substantial revenues

For the impact and revenue raised, the size of the levy will be crucial. The Commission Staff Working Paper estimates that a mandatory levy on air tickets could range from 1€- 5€ for national or intra-community flights doubling the amount to between €2 and €10 for international flights. This could raise revenues to between €68 million and €2.8 billion. Even at the highest rates in the proposals the environmental impact would only be marginal for the mandatory option and non-existent for the

⁸ Commission Staff Working Paper: *An analysis of a possible contribution based on airline tickets as a new source of financing development*; Brussels, 15.6.2005 SEC (2005) 733 - http://europa.eu.int/comm/taxation_customs/resources/documents/tax_airline_tickets.pdf

voluntary contribution. The rate of €5 for domestic/inter-community travel and €10 for international flights would provide only about 6% of the additional finance needed per year to reach the MDGs. Higher levies will be needed to make a difference. Moreover, it is essential for such a tax to be combined with another instrument such as a Currency transactions tax to substantially raise revenues. It is also essential that all resources raised from additional mechanisms for financing development are pooled together and used for common development initiatives.

The introduction of both a kerosene tax and a flight levy are feasible⁹: Several countries already tax aviation fuel used for domestic flights¹⁰. Flight departure taxes have been successfully introduced at a national level in a number of European countries as well as on inter-American flights¹¹. Even with limited participation, an air ticket tax could be introduced at the international level.

International Finance Facility (IFF)

In addition to global taxation mechanisms, the UK government has proposed an International Finance Facility, with the support of France and Italy; and with the conditional support of Germany and many developing countries. The IFF proposes the frontloading of aid spending as a means to increase financial flows in the short term. The IFF would provide a sharp increase in aid resources almost instantly, which could make a significant difference in achieving the MDGs by 2015.

However, CIDSE sees the IFF proposal as only a partial step which leaves important questions to be answered:

- Not “frontloading development assistance”, but compensating current aid gaps. The MDGs and the year 2015 are only a first step towards the achievement of global economic justice and the respect of human dignity for all. Donor government will have to start repaying bondholders in 2015. At present it is foreseen that these payments will be deducted from future aid budgets. If donor governments do not significantly increase aid between now and 2015, the IFF will cause aid flows to be reduced after that date. The need for the predictability of sustained aid flows that is central to governments in implementing policies for the benefit of the poor would consequently be negated. For the IFF to be accepted as a credible and durable contribution to a more equitable global distribution of resources, it should be accompanied by a form of international taxation (a proposal supported by Germany and France). It should be complemented by measurable targets and binding timetables for all donors to reach and maintain the internationally agreed target of aid spending at a minimum level of 0.7% of GNI.
- Need for legally binding commitments. The IFF relies heavily on the hope expressed in the Monterrey consensus that Northern governments will “make concrete efforts towards” the 0.7% target. However, the lack of any mechanism to legally bind governments to reach their 0.7% obligation poses serious risks. Not only are post-2015 aid budgets at a risk of being used to repay IFF obligations, but also in the years before 2015, there is a risk that governments could use the resources made available by the IFF to mask their failure to maintain their previous aid commitments. Aside from making commitments legally binding, there is no other way to ensure that donor governments reach their 0.7% obligations and to guarantee that IFF reimbursements are not paid by ODA budgets.

⁹ Rechtsgutachten: Prof. Dr. Eckhard Pache, *Möglichkeiten der Einführung einer Kerosinsteuer auf innerdeutschen Flügen*. Rechtsgutachten im Auftrag des Umweltbundesamtes, Würzburg 2005, S. 105-108 - http://www.vcd.org/fileadmin/user_upload/redakteure/themen/flugverkehr/klimabelastung/kerosinsteuer_gutachten.pdf ; Commission Staff Working Paper: *An analysis of a possible contribution based on airline tickets as a new source of financing development*; Brussels, 15.6.2005 SEC (2005) 733, p.8

¹⁰ The Netherlands (€200 / 1000 litres), Japan (€239 / 1000 l), the US (€6 / 1000 l at federal level, plus taxes at State level of up to €24 / 1000 l) according to Council of the European Union. Commission Staff Working Paper: *New Sources of Financing for Development: A Review of Options*, Brussels, 5.4.2005 (SEC(2005) 467), p. 13

¹¹ According to the June Commission Staff working Paper, 3 Member States currently impose flight departure taxes: Denmark (5 or 10 euros per passenger, depending on airport and plane sizes), Malta (23 euros; 46 euros as of 1 August 2005), and the United Kingdom (from 8 to 64 euros, depending on travel class and destination)

- Coherence. As part of a coherent commitment to global common goods, the IFF bondholders should be institutions committed to ethical investments.
- Cost efficiency: There is a danger that raising money on the financial markets would be so expensive as to raise questions on the cost-justification of the establishment of the IFF. The cost of setting up and administering the IFF should be reasonable in proportion to the expected gains and in comparison with other means to provide funding for development

Recent proposals by Germany and France that reimbursements of a pilot IFF that the UK Government plans to launch¹² come from money generated by a global tax, such as an aviation fuel tax or a CTT, would combine the guarantee of long term financial flows with the rapid availability of resources which is the primary advantage of the IFF.

IMPLEMENTATION IS THE KEY TO SUCCESS

The above-mentioned mechanisms are expected to provide predictable and stable financial flows. However, they do not address larger issues of disbursement and effectiveness. Any new mechanism to generate finance for development would need to meet the following criteria in order to ensure human development and the protection of human rights:

- Legally binding long-term commitments: This would be essential to ensure that all financial flows for development are predictable and stable.
- Additional to current aid pledges and the 0.7% goal: Any new mechanism must not be used to disguise the lack of political will and action necessary to raise donor countries' aid levels. Rather, any new mechanism should complement 0.7% commitments.
- Coherent policies: All measures taken should ensure coherence between economic, financial and development policies. Their final objective should be global justice and the protection of human rights.
- No harmful conditionality: As NGOs working with partners in the South, we have been witness to some of the harmful effects on the poor caused by previous and current conditionality regimes. The innovative mechanisms, especially the IFF proposal - lack clarity on the role that conditionality plays, how it is developed and implemented in the proposed disbursement mechanisms.
- Respect for recipient countries' policy space: We have also witnessed the role of the World Bank and the International Monetary Fund (IMF) in determining the policies for recipient governments' development and consequently eroding the ownership of national poverty reduction plans. The importance of developing countries being given adequate policy-space has been most recently emphasised in paragraph 8 of the 'Sao Paulo Consensus,' adopted during UNCTAD XI. We are therefore opposed to any consolidation of the IMF's signalling function as set out in the current IFF proposal.
- Inclusion of beneficiary countries in aid governance. A donor-dominated structure would contradict the principle of a global partnership for development set out in Goal 8 of the MDGs. Any mechanism for the allocation of development finance should be based on the principles of partnership and country ownership. The governance structure of the IFF, or any global fund collecting the product of global taxes, must include so-called 'beneficiaries,' and should ideally be situated in the UN system. Moreover funding strategies and decisions made should be based on strategies developed through country-owned processes within the recipient countries including civil society participation.

¹² UK plans to introduce a pilot IFF for Immunisation with GAVI (Global Alliance for Vaccines and Immunisation) and the Bill and Melinda Gates Foundation

- Allocation of resources for comprehensive development programmes: Too narrow a focus of the criteria for resource allocation as defined by donors will undermine country ownership and might not meet the needs and priorities of the beneficiary countries. New resources should finance comprehensive development programmes according to the needs of recipient countries.

CONCLUSION

CIDSE and its member organisations work for sustainable and durable solutions to world poverty, which is why it calls for long lasting and radical measures to achieve economic justice in our deeply unequal and divided world.

To achieve the Millennium Development goals urgent action is needed. While increases in ODA in donor countries should be ensured, new additional resources of finance should be adopted as complementary mechanisms to assure MDG achievement by 2015.

CIDSE calls upon donor countries to:

- **Immediately set out timetables to reach 0.7% ODA**
- **Introduce and properly implement an “additional financial resource package” which should ensure long term and predictable financial flows additional to 0.7% ODA pledges. This should include the adoption of a Currency Transactions Tax and a mandatory Aviation fuel tax or air ticket levy which could also be used to refinance an International Finance Facility (IFF), in the case of its coming into force**
- **Make aid commitments legally binding**
- **Establish a governance structure which includes partner countries that is based in the UN system for the administration and disbursement of new resources**
- **Ensure aid-allocation and disbursement mechanisms based on country-owned processes and strategies for poverty reduction, respecting the principles of partnership and country ownership**

Finally, beyond aid increases and debt relief, CIDSE firmly believes that measures to create a more balanced international trade system, more equitable international financial architecture as well as for the reform of the system of global governance will simultaneously be needed to truly achieve global justice.

Members of the CIDSE-Caritas Internationalis Working Group on Resources for Development

BROEDERLIJK DELEN

Contact person : Ann De Jonghe
165, Huidevettersstraat
1000 BRUSSELS - BELGIUM
Tel : (32) 2 213 04 31 - Fax : (32) 2 502 81 01
Email : ann.dejonghe@broederlijkdelen.be
Web : <http://www.broederlijkdelen.be>

CAFOD (CIDSE/CI)

Contact person : Henry Northover
2 Romero Close, Stockwell Road
LONDON SW9 9TY - UK
Tel : (44) 20 73265670 - Fax : (44) 20 72749630
Email : hnorthover@cafod.org.uk
Web : <http://www.cafod.org.uk/>

CARITAS SPAIN (CI)

Contact person : Maria Vilanueva
San Bernardo, 99 bis
Apartado de Correos n. 10095
28015 MADRID - SPAIN
Tel : (34) 91-4441000 - Fax : (34) 91-5934882
Email : mvilanueva.ssgg@caritas.es
Web : <http://www.caritas.es/>

CCFD (Comité Catholique contre la Faim et pour le Développement)

Contact person : Jean Merckaert
4, rue Jean Lantier
75001 PARIS - FRANCE
Tel : (33) 1 44 82 80 00 - Fax: : (33) 1 44 82 81 43
Email : j.merckaert@ccfd.asso.fr
Web : <http://www.ccfcd.asso.fr/>

CENTER OF CONCERN

Contact person : Aldo Caliarì
1225 Otis Street N.E.
WASHINGTON DC 20017 - USA
Tel : (1) 202 6352757 - Fax: : (1) 202 8329494
Email : aldo@coc.org
Web : <http://www.coc.org>

CORDAID (CIDSE/CI)

Contact person : Johan van Rixtel
Lutherse Burgwal 10
Postbus 16440
2500 BK DEN HAAG - THE NETHERLANDS
Tel : (31) 70 3136337 - Fax : (31) 70 3136152
Email : johan.van.rixtel@cordaid.nl
Web : <http://www.cordaid.nl/>

ENTRAIDE ET FRATERNITE

Contact person : François Letocart
32, rue du Gouvernement Provisoire
1000 BRUSSELS - BELGIUM
Tel : (32) 2 227 66 80 - Fax: : (32) 2 217 32 59
Email : fl@entraide.be
Web: <http://www.entraide.be>

FASTENOPFER/ACTION DE CAREME

Contact person : Markus Brun
44, Habsburgerstrasse - Postfach 2856
6002 LUZERN - SWITZERLAND
Tel : (41) 41 227 59 59 - Fax: : (41) 41 227 59 10
Email : brun@fastenopfer.ch
Web : <http://www.fastenopfer.ch>

MANOS UNIDAS

Contact person: Roberto Monedo
Barquillo 38 – 3°
28004 MADRID – GERMANY
Tel: (34) 91 308 2020 – Fax: (34) 91 308 4208
Email: deuda@manosunidas.org
Web: <http://www.manosunidas.org>

MISEREOR

Contact person : Georg Stoll
9, Mozartstrasse - Postfach 1450
52064 AACHEN - GERMANY
Tel : (49) 241 44 20 - Fax : (49) 241 44 21 88
Email : hermle@misereor.de
Web : <http://www.misereor.de>

SECOURS CATHOLIQUE - CARITAS FRANCE (CI)

Contact person : Jean-Pol Evrard
106 rue du Bac
75341 PARIS Cedex 07 - FRANCE
Tel: (33) 1 45 49 73 30 - Fax: (33) 1 45 49 94 50
Courrie l: jean-pol-evrard@secours-catholique.asso.fr
Web: <http://www.secours-catholique.asso.fr>

TRÓCAIRE – CARITAS IRELAND (CIDSE/CI)

Contact person : Caoimhe de Barra
Maynooth - Co.Kildare - IRELAND
Tel : (353) 1 629 3333 - Fax: : (353) 1 629 0661
Email : cdbarra@trocaire.ie
Web : <http://www.trocaire.org>

VOLONTARI NEL MONDO – FOCSIV

Contact person : Cecilia Dall'Oglio
18 Via S. Francesco di Sales
00165 ROME - ITALY
Tel : (39) 06 687 77 96 - Fax: : (39) 06 687 23 73
Email : internazionale@focsiv.it
Web : <http://www.focsiv.it>

CIDSE Secretariat

Contact person : Jean Letitia Saldanha
Rue Stévin 16
1000 BRUSSELS - BELGIUM
Tel : (32) 2 233 37 53 - Fax: : (32) 2 230 70 82
Email : saldanha@cidse.org
Web : <http://www.cidse.org>