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## Measurement of Fiscal Impact Methodological Issues

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The following symbols have been used throughout this paper:

- ... to indicate that data are not available;
- to indicate that the figure is zero or less than half the final digit shown, or that the item does not exist;
- between years or months (e.g., 1984-85 or January-June) to indicate the years or months covered, including the beginning and ending years or months;
- between years (e.g., 1985/86) to indicate a crop or fiscal (financial) year.

"Billion" means a thousand million.

Minor discrepancies between constituent figures and totals are due to rounding.