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The dilemma of decentralization financing in Algeria

Khadidja Elbordj [1]

[1] Doctor, University of Ghardaia, (Algeria).
Email: elbordj.khadidja@univ-ghardaia.edu.dz

Abstract---Decentralization, in its practical sense, implies financial autonomy for local authorities. For decentralization to function effectively, these entities must have sufficient financial resources of their own—whether from local taxes, fees, or revenue from their assets—to address financial challenges and strengthen their capacity to exercise their delegated powers. Local authorities are considered one of the essential pillars for realizing democracy at the local level. However, the effectiveness of this role depends on their access to independent financial means, enabling them to operate autonomously. Without such financial capacity, the substance of local democracy, as enshrined in the Local Government Code and particularly in Municipal Law No. 11-10, is undermined. This law defines the municipality as an institutional framework for the practice of democracy.

Keywords---decentralization, local authorities, financing, democracy.

Introduction:
In Algeria, local authorities—represented by the municipality and the wilaya—form a foundational component of local public administration. They serve as institutional spaces where citizens can exercise their civil rights and actively participate in the management of daily affairs, reflecting the principles of democracy.

These local levels of governance are the closest to citizens' needs and aspirations. Democracy is realized through the election of local popular councils, which represent the voice of the people and reflect their concerns. Participatory mechanisms, whether through elected councils or consultative strategies, allow citizens to contribute meaningfully to the formulation of development policies and the pursuit of sustainable development at the local level.

However, the mere existence of elected councils and participatory tools is not sufficient. Local authorities must also enjoy administrative and financial autonomy to fulfill their responsibilities

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independently, without subordination to the central government. Achieving this requires the provision of necessary resources, especially financial ones, as financing is a key pillar for supporting decentralization policies.

In its substantive meaning, decentralization involves financial autonomy for local authorities. This means having a certain level of self-generated resources to overcome funding challenges and to manage their affairs in pursuit of local development.

Financial resources are thus tools that enable local authorities to perform their functions and meet the public's needs. These authorities possess various sources of revenue, both fiscal and non-fiscal, intended to cover their growing expenditures.

This study aims to address the following central question: To what extent are the financial resources of local authorities in Algeria sufficient to ensure the funding of decentralization?
To answer this question, the study examines:
1. The limited fiscal resources of local authorities; and
2. The modest non-fiscal resources available to them.

I. Limited Fiscal Resources of Local Authorities

Local fiscal revenues are a fundamental source of financing, reflecting the ability of local governments to cover their expenditures or at least contribute to them (Wahiba, 2017). A comprehensive tax system can support the increasing financial needs of local authorities, particularly in light of their expanding responsibilities, thereby reinforcing their autonomy.

The current local tax system consists of a heterogeneous mix of taxes and fees. Some of these revenues go entirely to local authorities, while others are only partially allocated to them.

1. Tax Revenues Allocated to Local Authorities: Despite the diversity of direct and indirect taxes and fees, their yield remains low. This study focuses on the municipality more than the wilaya, as the legislator has granted municipalities a specific set of fiscal revenues, including:

- **Property Tax**: This is one of the few direct taxes entirely allocated to municipalities. It is collected by the municipal treasury (Bachir, *Finance: General Principles and Their Applications in Algerian Law*, 2008). Property taxes include taxes on both built and unbuilt properties located on national territory, except those explicitly exempted.
The base for built property tax is calculated based on the rental value per square meter, depending on the zone and the nature of the property, as defined by regulations. The applicable rates range between 3% and 10% (*Direct Tax and Similar Fees Code*, 2024).
Legislative texts show that the legislator has expanded permanent exemptions, including for agricultural infrastructure, to support the agricultural sector under the state's revitalization policy. Additionally, temporary exemptions are granted for certain cases, especially for buildings used by young entrepreneurs benefiting from support programs such as the National Fund for Youth Employment Support, the National Unemployment Insurance Fund, or the National Microcredit Fund. These exemptions may last for 3 years, extendable up to 6 or even 10 years depending on the project's location (*Direct Tax and Similar Fees Code*, 2024).
The tax on unbuilt properties is based on their rental value, measured per square meter or hectare. It applies to land located in urban or urbanizable areas, quarries, sand extraction sites, open-pit mines, salt mines, and agricultural lands.

- **Household Waste Collection Fee**: This annual fee applies to all built properties. It is collected from property owners or occupants and allocated to the municipalities where the properties are located (*Direct Tax and Similar Fees Code*, 2024). The amount is set by the municipal council, based on the mayor's proposal and the approval of the supervisory authority, within the limits established by

Article 263 bis 2 of the Direct Tax and Similar Fees Code.
The municipal treasurer is responsible for collecting this fee and monitoring compliance. It is typically included with the property tax in the same tax schedules prepared by the tax administration.

- **Accommodation Tax**: Introduced by the 1996 Finance Law, this tax was initially intended for municipalities classified as tourist, climatic, thermal, or seawater-based resorts. It was later extended to all municipalities by Article 26 of the 2008 Supplementary Finance Law.
The tax rate is determined by municipal council deliberation and ranges from 50 to 60 DZD per person per night, with a maximum of 100 DZD per family. For hotels with three stars or more, the rate is 200 DZD for three-star hotels, 400 DZD for four stars, and 600 DZD for five-star establishments.

Although this source of revenue can be significant, its actual yield remains limited. Many hotel operators fail to report accurately the number of guests, and municipalities often lack the capacity or will to enforce proper collection, particularly in areas with significant tourism activity.

2.The Festivity Fee: This is a fee levied in favor of municipalities under the Finance Law of 1966. It is collected on the occasion of organizing musical events and family celebrations within the territory of the municipality. This fee is paid by the individual applying for the police authorization required for such events, and it corresponds to a fixed rate stipulated in the aforementioned law, ranging between 500 DZD and 1,500 DZD (Supplementary Finance Law, 2001). The applicable tariff is set by a deliberation of the Municipal People's Assembly, upon the decision of its President and subject to the approval of the supervising authority. In this regard, it has been observed that revenues from this fee remain low, primarily due to the lack of prior declarations of such events and the insufficient awareness among citizens. This situation would have been better addressed had the legislator introduced more effective procedures for collecting the fee—such as making its payment a requirement at the time of registering marriage contracts at the municipality.

2.Advertisement and Professional Signage Fee: This fee is imposed on various advertisements and professional signage. However, advertisements intended for the State, local authorities, or those of a humanitarian nature are exempt. The amount of this fee depends on the size and number of displayed advertisements, ranging from 20 DZD to 750 DZD (Finance Law, 2000). In practice, it is observed that such advertisements and signs are primarily limited to major municipalities, while they are almost entirely absent in most others, thereby depriving these areas of a valuable financial resource. It is therefore necessary to generalize and promote the use of advertisements and professional signage across all municipalities.

3. Real Estate Permit Fees: Municipalities benefit from specific fees related to real estate permits issued to applicants. These include building permits, demolition permits, subdivision permits, urban planning certificates, compliance certificates, division certificates, and certificates of suitability for use. The fee amounts for these permits are determined based on built surface area, market value of the property, or number of units (Finance Law, 2018). These permits are granted by the competent administrative authority, i.e., the President of the Municipal People's Assembly, and are mandatory to monitor the continuous development of urbanization. The tariff for issuing each certificate varies depending on the type of land subdivision.

4. Housing Tax: This tax is levied annually on residential units, as well as on individuals owning or using residential or professional premises located within municipalities. In the major urban municipalities of Algiers, Constantine, Annaba, and Oran, the tax amount is set as follows (Executive Decree No. 16-160, 2018):

- 300 DZD for residential premises in all municipalities, excluding those in major cities;
- 600 DZD for residential premises located in the aforementioned urban municipalities;
- 1,200 DZD for professional premises in all municipalities, excluding the major ones;

- 2,400 DZD for professional premises in the urban municipalities of Algiers, Annaba, Constantine, and Oran.

This tax is collected through electricity and gas bills and must be paid by the 20th of the month following the collection period—monthly, bimonthly, or quarterly—depending on the billing cycle. The payment is made to the regionally competent financial collector into the account dedicated to the Special Fund for the Rehabilitation of Municipal Real Estate. It is important to note that municipalities do not directly benefit from this revenue, as it is not recorded in their budget, although it does contribute to the improvement of municipal real estate infrastructure (Kaddour, 2015).

II. Tax Revenues Partially Allocated to Local Authorities

1. Professional Activity Tax (TAP): Established under the amended Direct Taxes and Similar Charges Code by the Finance Law of 1996, this annual tax is imposed on all activities conducted within the territorial limits of a municipality. It applies to the turnover generated in Algeria by taxpayers whose activities are subject either to the global income tax under the category of professional profits or to the corporate profit tax. However, it does not apply to income derived by individuals from operating legal entities or companies subject to this tax. The rate was set at 2% by the Supplementary Finance Law of 2001 (Finance Law, 2003), and the proceeds are distributed as follows: 1.30% for municipalities, 0.59% for the wilaya, and 0.11% for the Common Local Authorities Fund (CLAF). The 2008 Supplementary Finance Law raised the rate to 3% for turnover from hydrocarbon transport activities via pipelines, with the distribution adjusted to 1.96% for municipalities, 0.88% for the wilaya, and 0.16% for CLAF. The rate may also be reduced to 1% (excluding production activity reductions), with the distribution set at 0.66% for municipalities, 0.9% for the wilaya, and 0.05% for CLAF.

2. Value-Added Tax (VAT): The VAT was established by Law No. 91-25 dated December 18, 1991, as part of the Finance Law for 1992, replacing and unifying the General Single Production Tax and the General Single Service Tax. As a genuine indirect tax collected regularly, VAT applies to consumption and is borne by the final consumer. It generates substantial and steadily increasing revenue, capable of adapting to the growing and modernizing demands of public service delivery due to its broad applicability. A fixed percentage of VAT proceeds is allocated to the municipal budget, ranging between 10% and 15% for the CLAF, and 75% for the State, in relation to domestic operations. For imported goods and services, 85% of the revenue is allocated to the State and 15% to the CLAF (Turnover Tax Law, 2024).

3. Wealth Tax: This tax applies to individuals with a fiscal domicile in Algeria, covering both domestic and foreign assets, as well as to non-residents holding property within Algerian territory. The taxable value of real estate is based on its market value, whereas the value of movable assets is declared by the owners or assessed by the tax authority under applicable regulations (Direct Taxes and Similar Charges Code, 2020). Prior to the 2020 Finance Law, this tax was referred to as the Property Tax and applied progressively based on the value of taxable assets. However, the 2020 Finance Law set a unified rate of 1‰ on assets exceeding 100 million DZD. This was soon revised in the Supplementary Finance Law, which replaced the Property Tax with the Wealth Tax and introduced a progressive rate scale. The revenue is distributed as follows: 70% to the State budget and 30% to the municipal budget. The implementation of the Wealth Tax clearly contributes to tax justice among citizens. While general income taxes are directly withheld from employees, wealthy individuals often evade the Wealth Tax, as it is self-declared. This evasion stems from a reluctance to disclose property and assets, raising the issue of how effectively this tax is applied in Algeria, particularly in light of the slow adoption of information systems by the tax administration.

4. Unified Lump-Sum Tax (IFU): This tax was introduced under Article 2 of the Finance Law of 2007 (dated December 26, 2006), following amendments to the Direct Taxes and Similar Charges Code. It replaced the simplified tax regime encompassing the global income tax, VAT, and the professional activity tax. The IFU rate is set at 5% for production and goods sales activities, and 20% for other activities. Its proceeds are distributed as follows: 49% to the State budget, 40.25% to municipalities, 5% to wilayas, 5% to the CLAF, 0.5% to Chambers of Commerce and Industry, 0.01% to the National Chamber of Handicrafts, and 0.24% to Regional Chambers of Handicrafts and Trades (Direct Taxes and Similar Charges Code, 2024). This tax constitutes one of the most important sources of local fiscal revenue, being dynamic and responsive to income variations. Approximately half of its proceeds benefit local authorities. However, generous tax exemptions—particularly for young entrepreneurs benefiting from youth support policies—have resulted in significant losses for the public treasury, which could otherwise have funded local expenditures. Moreover, the inconsistency in tax revenue collection can be attributed to unstable tax policies, which fluctuate based on annual or supplementary finance laws and are influenced by the country's economic conditions.

Environmental Taxes and Fees: The legislator has enacted a number of laws establishing various environmental taxes and fees, a portion of whose revenues is allocated to municipal budgets. These are diversified based on the nature of the activity. For instance, fees are imposed on polluting emissions, such as the supplementary fee on industrial air pollution, 17% of which is allocated to municipalities, and the supplementary fee on industrial wastewater, of which 34% is directed to municipalities. Other fees target specific products, such as the fee on rubber tires—whether locally manufactured or imported—of which 35% is allocated to municipalities. Similarly, the fee on oils, greases, and grease preparations allocates 34% of its revenue to municipalities. Taxes levied for the protection of quality of life aim to encourage proper and sanitary waste treatment methods (Ali, *Environmental Taxation as an Economic Mechanism to Suppress Environmental Crime*, 2019). These include the fee designed to discourage the storage of medical waste generated by hospitals and clinics, of which 20% goes to municipalities, and the incentive fee to discourage the storage of special and hazardous industrial waste, of which 16% is allocated to municipalities.

Other Taxes and Fees: Among other taxes is the sanitary meat tax, which is levied during the slaughter of animals for consumption. This tax is calculated based on the weight of the slaughtered meat at a rate of 10 Algerian dinars per kilogram. Its revenues are distributed as follows: 85% to municipalities and 15% to the Animal Health Protection Fund (*Supplementary Finance Law*, 2007). Additionally, there is the tax on industrial-use land plots, which is levied annually at a rate of 5% of the commercial value of the land in question. Revenues from this tax are allocated as follows: 60% to municipalities where the land is located, and 40% to the National Fund for the Support and Development of Small and Medium Enterprises, Investment Support, and Industrial Competitiveness Promotion.

The mobile phone top-up tax, introduced under the *Finance Law of 2017*, applies to prepaid top-ups and is collected monthly from mobile phone service providers regardless of the method of recharge, at a rate of 7%. Of this, 2% is distributed as follows: 35% to municipalities, 35% to the state budget, and 30% to the National Solidarity Fund (*Finance Law*, 2017).

Second: Limited Non-Tax Revenues of Local Authorities

Non-tax revenues represent one of the key sources of local authority financing and are no less important than tax revenues. These primarily result from the mobilization of resources by local authorities through the management and exploitation of their assets. This typically includes rental income from various properties owned by local governments, as well as revenues generated from public services provided to citizens, revenues from the disposal of local authority assets, and income from enterprises under local government control (Al-Zoubi, *Local Financing of Administrative Units: A Comparative Study—United Kingdom, France, Yugoslavia, Egypt, Jordan*).

Articles 170 and 151 of Municipal Law No. 11-10 and Provincial Law No. 12-07, respectively, enumerate the financial and budgetary resources of municipalities and provinces. These include non-tax

revenues such as income from municipal and provincial properties, service fees for activities performed by local governments, and concession revenues from public spaces, including advertising spaces.
A review of the legal texts regulating this financial resource reveals that municipalities generally benefit more from these revenues than provinces. Nevertheless, the revenues generated from this source remain relatively marginal compared to other financial sources available to municipalities. These incomes typically constitute voluntary contributions made by individuals in return for tangible benefits or services, either through the use of local government assets or as exploitation revenues.

1. Revenues from Local Government Assets: The Algerian legislator has granted local authorities the authority to manage and utilize their properties. In this regard, it is essential for these entities to capitalize on every opportunity to generate financial resources aimed at covering operating costs, supporting local development, and preserving and enhancing their property assets.

Algerian legislation has adopted the principle of a dual classification of public assets, as established by Law No. 90-30 (as amended) and Executive Decree No. 12-427, which outlines the conditions and modalities for managing public and private assets of the state. This duality results in different rules governing the usage and disposal of local government assets depending on the nature of ownership.
Public properties owned by local authorities are inalienable and can only be managed by elected local bodies. The income derived from such properties is typically nominal or symbolic, intended for public use rather than as a revenue stream. Even where nominal fees are charged, these assets are not considered a budgetary source, as their purpose is to serve public functions rather than generate municipal income (Allou, 2016).

In contrast, the legislator has granted local authorities the freedom to manage their private properties within the limits prescribed by law. However, this autonomy is subject to several conditions and restrictions that may impede the disposal of such assets. These processes might involve the transfer of ownership to private individuals or the granting of usage rights without ownership transfer. Accordingly, local governments may generate income from both real estate and movable assets under their management, as follows:

- **Disposal of Local Government Assets**:Local authorities may dispose of real estate from their private property portfolio, provided such assets are either unallocated or have been decommissioned, making them unfit for the functioning of public institutions or services. The disposal process is typically conducted through public auction, in accordance with urban development and planning regulations.

Exceptions exist whereby disposal may occur through mutual agreement based on the actual commercial or rental value of the property, provided there is a legal justification that serves a clear public interest. This is governed by Law No. 90-30 on National Property (1990).
Moreover, the disposal of municipal assets requires a resolution passed by the Municipal People's Council, which is only executed upon the approval of the Wali (Governor), as stipulated in Article 57 of Municipal Law No. 11-10. Similarly, the disposal of provincial assets must be approved by the Minister of the Interior, following a resolution by the Provincial People's Council, according to Article 55 of Provincial Law No. 12-07.

- **Sale of Real Estate and Movable Property**: The legislator permits local governments to sell their privately-owned real estate once its allocation is revoked, particularly if it is deemed unfit for fulfilling the functions of public institutions. The sale must comply with specific conditions, procedures, and regulations in force (Law No. 90-30, 1990).

As for movable assets owned by local authorities, if they are deemed entirely unserviceable, they may be sold. The decommissioning and sale of these assets must follow the legal and regulatory framework. Local authorities may seek assistance from the state property administration or judicial officers in the courts to complete these transactions (Law No. 90-30, 1990).

Leasing and Independent Management:
The leasing and independent management of properties owned by local authorities are undertaken by the Wāli (Governor) or the President of the Municipal People's Assembly, following approval by the relevant local council. In the case of movable assets, a contract is concluded between the local authority as the lessor and the lessee. As for real estate and commercial premises, leasing or independent management is subject to a detailed terms-of-reference document annexed to the contract. This document sets the rent amount, following consultation with the State Property Administration, in accordance with Law No. 90-30 of 1990.

However, local authorities have limited autonomy in setting the financial compensation for management. Although the legislator granted them the power to determine fees for services provided to the public (under Municipal Law No. 11-10 and Provincial Law No. 12-07), it left the regulatory details undefined, and these have yet to be issued.

A closer look at the National Property Law and the provisions related to the management of local properties reveals further restrictions on local councils. Specifically, the councils' authority to determine usage fees for their private assets is subject to consultation with the State Property Administration, particularly in cases involving the independent management of commercial or artisanal premises.

Foregone Revenue from Asset Utilization
According to Articles 170 and 151 of Municipal Law No. 11-10 and Provincial Law No. 12-07, respectively, revenues from asset utilization include all earnings generated by municipalities and provinces from public services. These revenues vary according to the nature and scope of the services offered and reflect the management of local properties and public interests. The legislator authorized local councils to set appropriate financial contributions from service users, proportionate to the quality and type of services provided. These are determined by council deliberations and include the following:

- **Fees for Weight, Measurement, and Calibration:** Municipal councils may establish public offices for weighing, measuring, or calibrating, depending on commercial needs. Fees are applied to transactions occurring in markets, ports, and public spaces under municipal authority (Bachir, *Public Finance: General Principles and Applications in Algerian Law*).
- **Revenue from Impounded Property Depots:** Vehicles and animals seized by public authorities are held in municipal depots. The costs of towing, impoundment, and custody are borne by the owners, based on the applicable fee schedule. A 1993 joint ministerial decree set these fees between 20 DZD and 300 DZD. The cost for housing one sheep or goat per 24 hours is 200 DZD, while for one cow it is 1,500 DZD.
- **Storage Fees in Customs Warehouses:** Municipalities may create storage facilities for goods subject to customs regulations. These facilities are managed and guarded by the municipality. In return, storage fees are determined through municipal council deliberations and approved by the supervising authority (Salmi, 2021). The Ministry of the Interior has also issued a directive encouraging the repurposing of underutilized markets—particularly those that failed to attract informal traders—into community-serving spaces such as sports halls or municipal storage facilities.

Conclusion
The analysis indicates that provinces and municipalities benefit from a range of financial resources, particularly tax revenues and returns from local property. Nevertheless, these own-source revenues remain insufficient to meet the growing demands of local authorities.

Tax revenues form the primary pillar of local finance, accounting for approximately 90% of total local income. Despite this significant share, these funds often fall short of covering the diverse expenditures associated with local budget management. The remaining portion of revenue derives from non-tax sources, including local asset returns and service fees.

Yet, income generated from local properties remains modest. Despite the substantial portfolio of assets held by local authorities—attributable to their expansive functions—these assets have not translated into significant financial contributions. This is largely due to the absence of sound management practices and a lack of a legal framework aligned with recent governance reforms. Moreover, valuable real estate assets are often not sufficiently capitalized.

The current fee structure for vehicle and animal impoundment, dating back to 1993, requires updating. Costs associated with towing and storage have evolved significantly. It would be more efficient if the legal framework allowed municipal councils to set these fees based on actual operational costs.

Recommandations

- **Reform of the Local Tax System:** There is an urgent need to adopt a specific and coherent law for local taxation, rather than relying on fragmented legal texts and multiple exceptional regimes. The lack of clarity has weakened tax collection efficiency. Simplifying tax regulations and making them more understandable to taxpayers is crucial for improving compliance and boosting local revenue performance.
- **Expanding Local Authority in Fiscal Matters:** Local governments should be granted broader powers to discuss and determine local tax rates, bases, and collection procedures within legal limits. At a minimum, they should be involved in shaping local fiscal policy.
- **Optimized Use of Local Assets:** It is vital to mobilize and rationalize local properties to enhance financing capacity. A legal framework must be established to clearly define revenue sources from local and state-owned properties, along with collection procedures. This should align with existing legislation that mandates the capitalization of public assets and supports local tax reforms aimed at modernizing the local financial system.
- **Comprehensive Inventory of Local Properties:** A full inventory and classification of local assets should be conducted. Municipalities must be equipped with a property register. Simultaneously, real estate incentives for investors should be reassessed. Proper valuation and utilization of local properties granted to investors can yield significant returns if effectively managed.

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