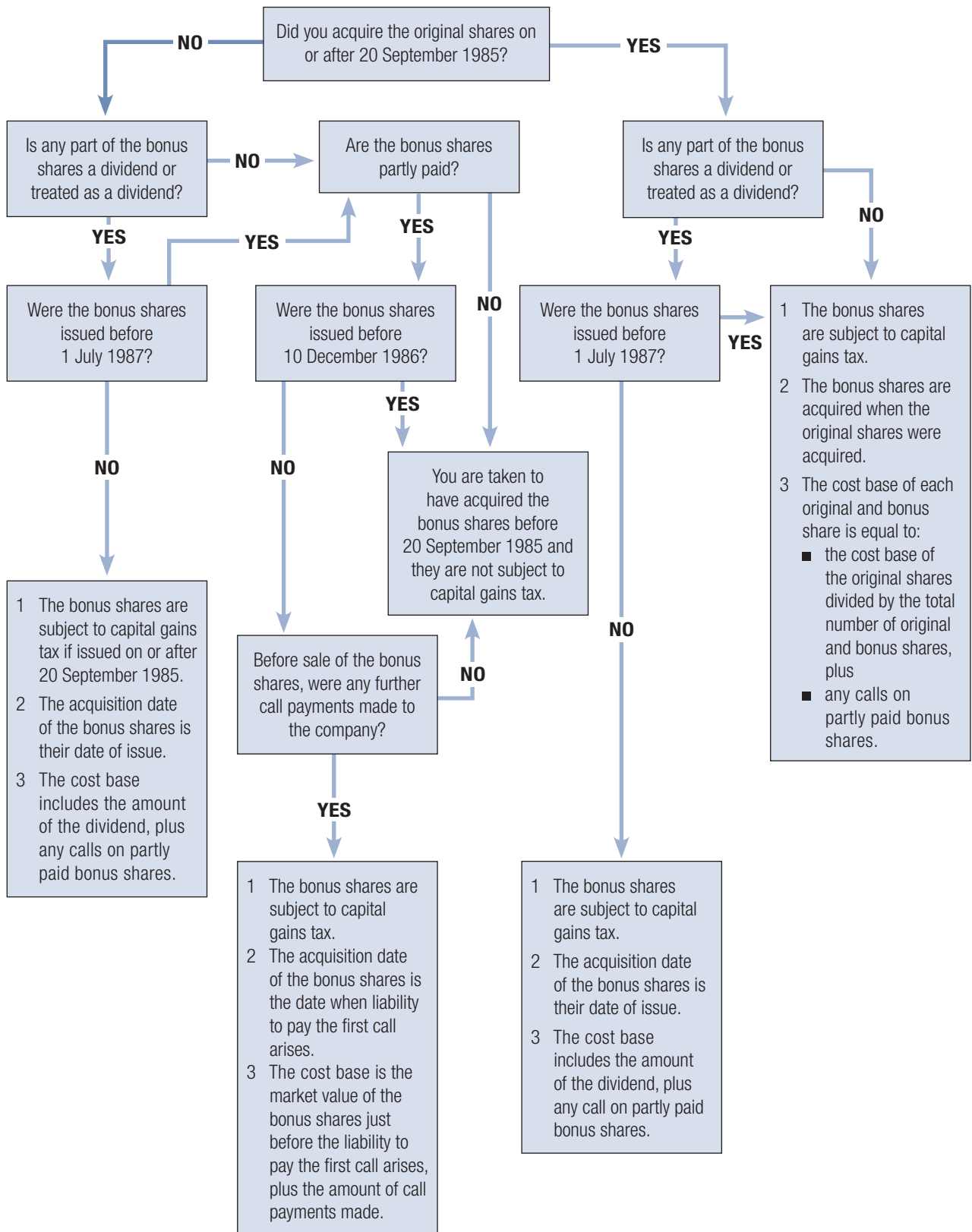


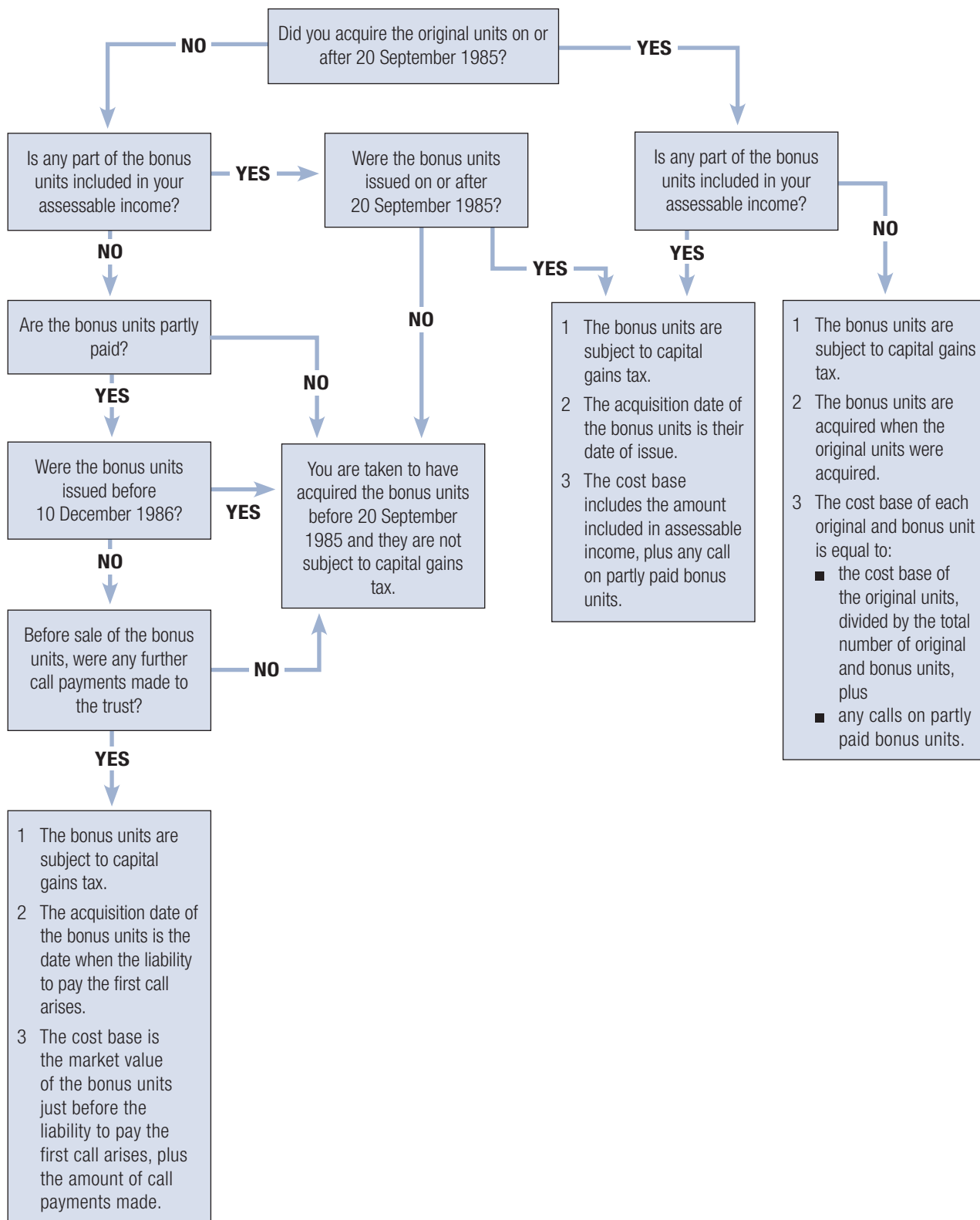
# APPENDIX 3

## Flowcharts

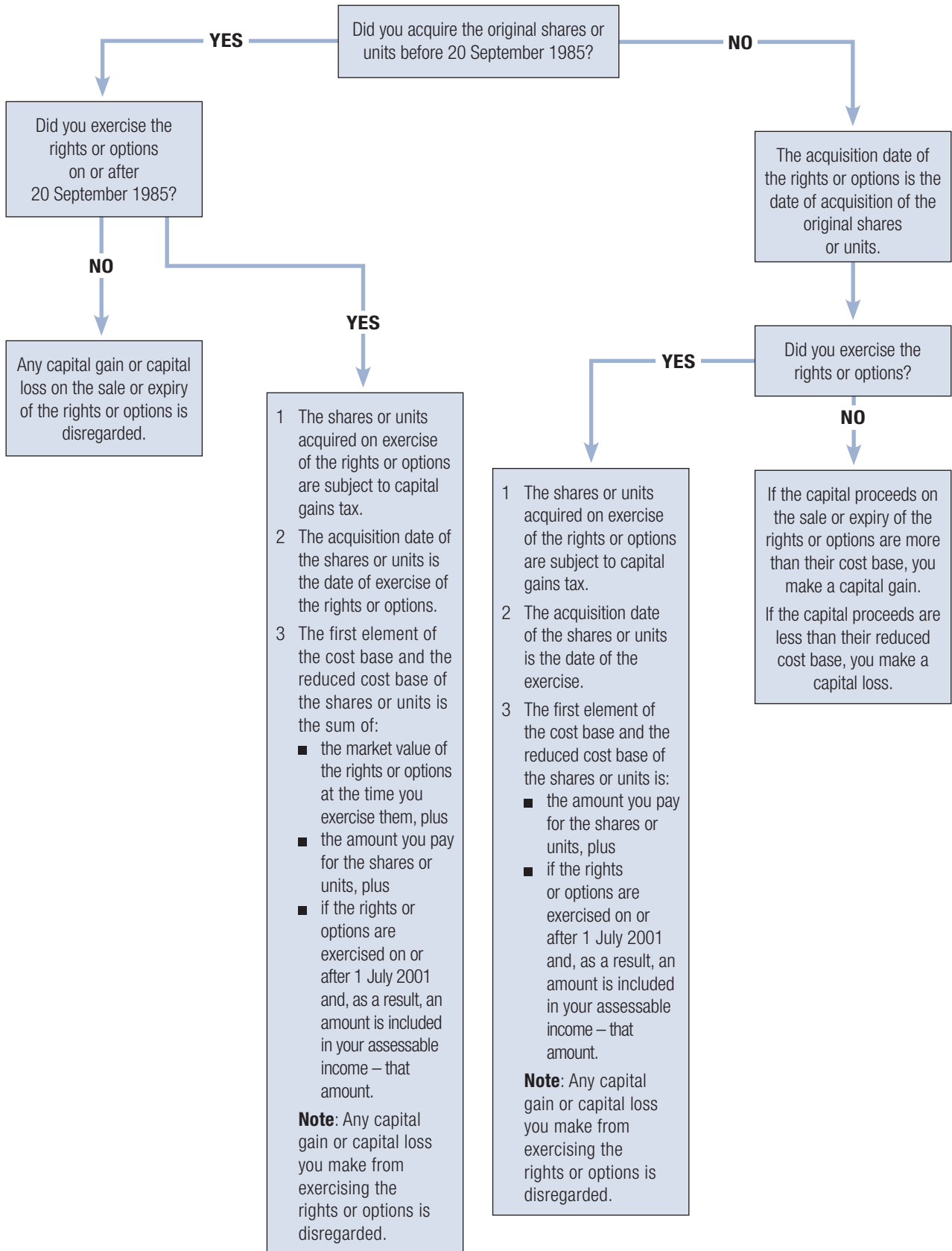
**FLOWCHART 1** Treatment of **bonus shares** issued on or after 20 September 1985



**FLOWCHART 2** Treatment of **bonus units** issued on or after 20 September 1985



**FLOWCHART 3** Treatment of rights or options to acquire shares or units issued directly to you from a company or trust for no payment (but not under an employee share scheme)



**FLOWCHART 4** Treatment of rights or options (to acquire shares or units) that you paid to acquire from a company or trust – or that you acquired from another person (but not under an employee share scheme).

