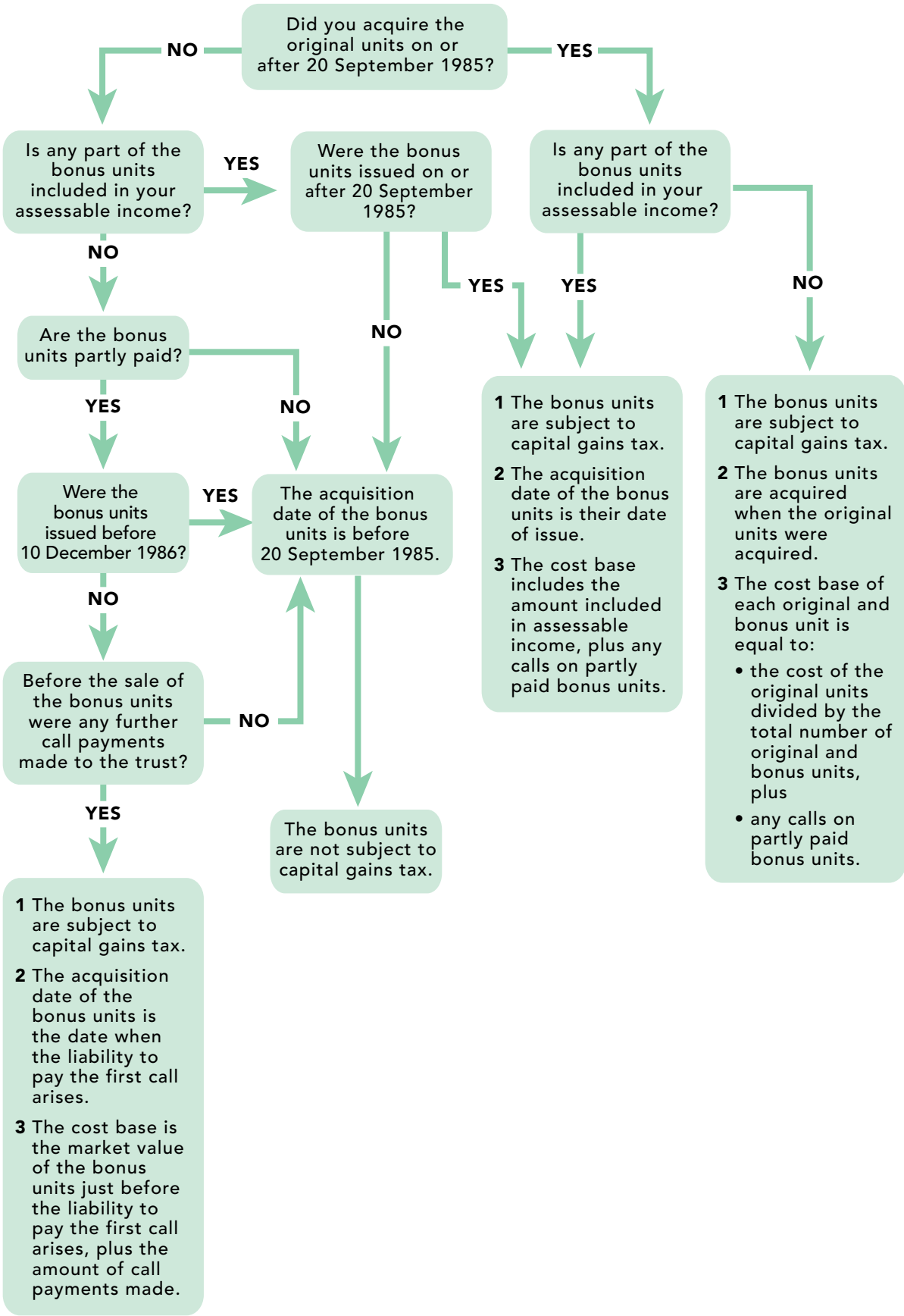Flowchart 2 Treatment of bonus units issued on or after 20 September 1985