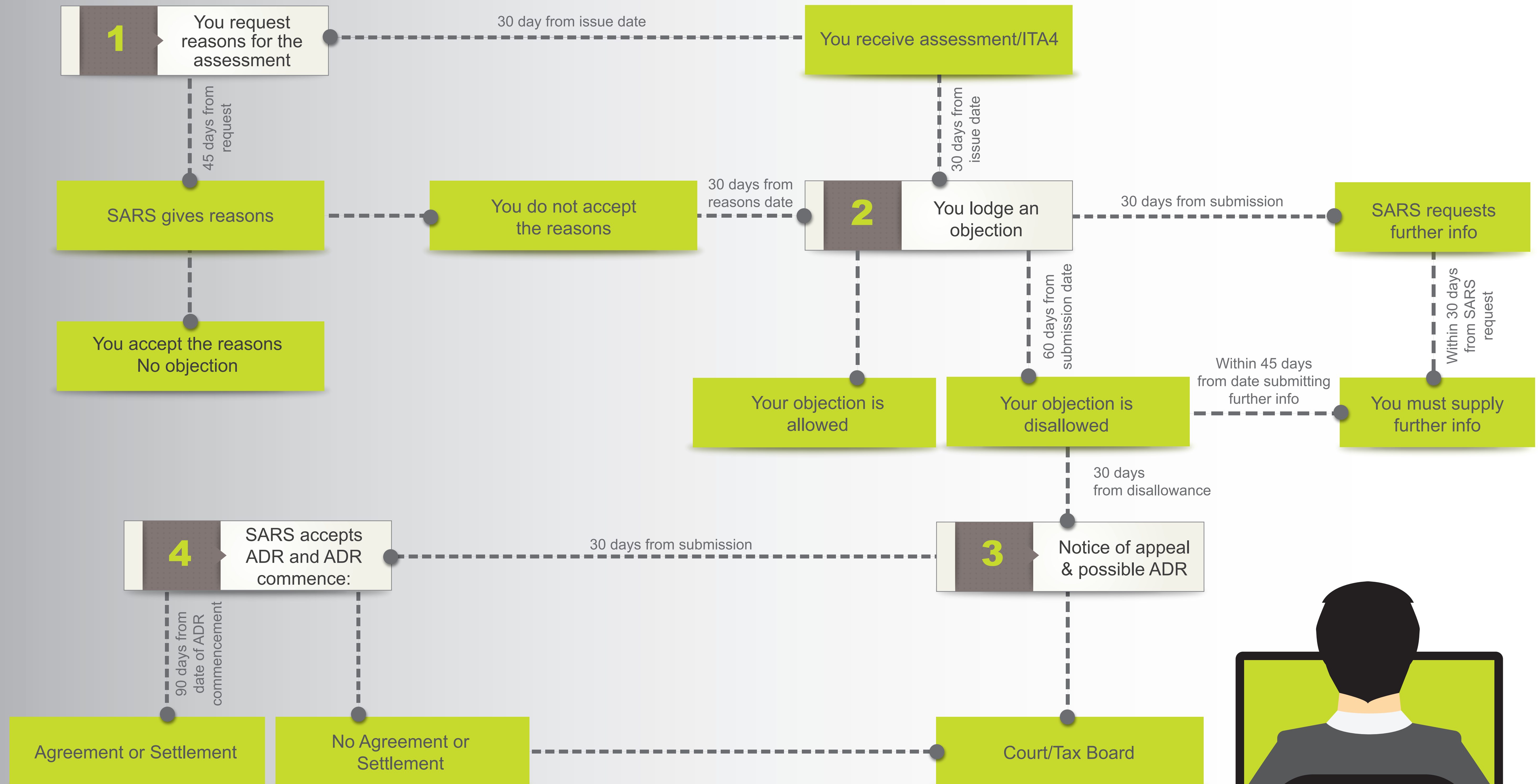


The Dispute Resolution Process



Days means business days but excludes all days between 16 December of a year and 15 January of the following year. This is just a guide. Users are advised to consult the rules as neither TaxConsulting (SA) nor any of its staff, partners or directors will be liable for any loss caused as a result of using this guide.