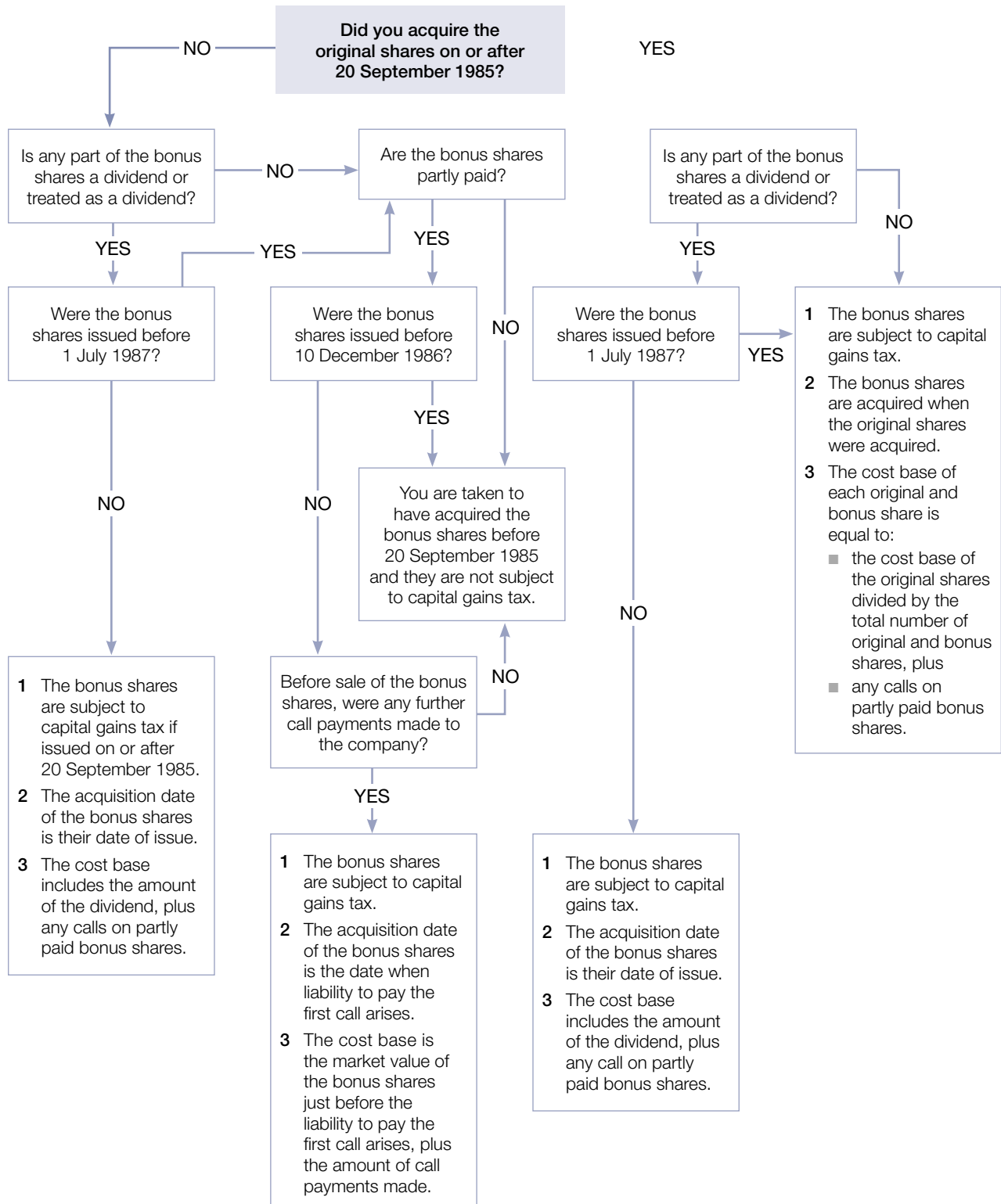


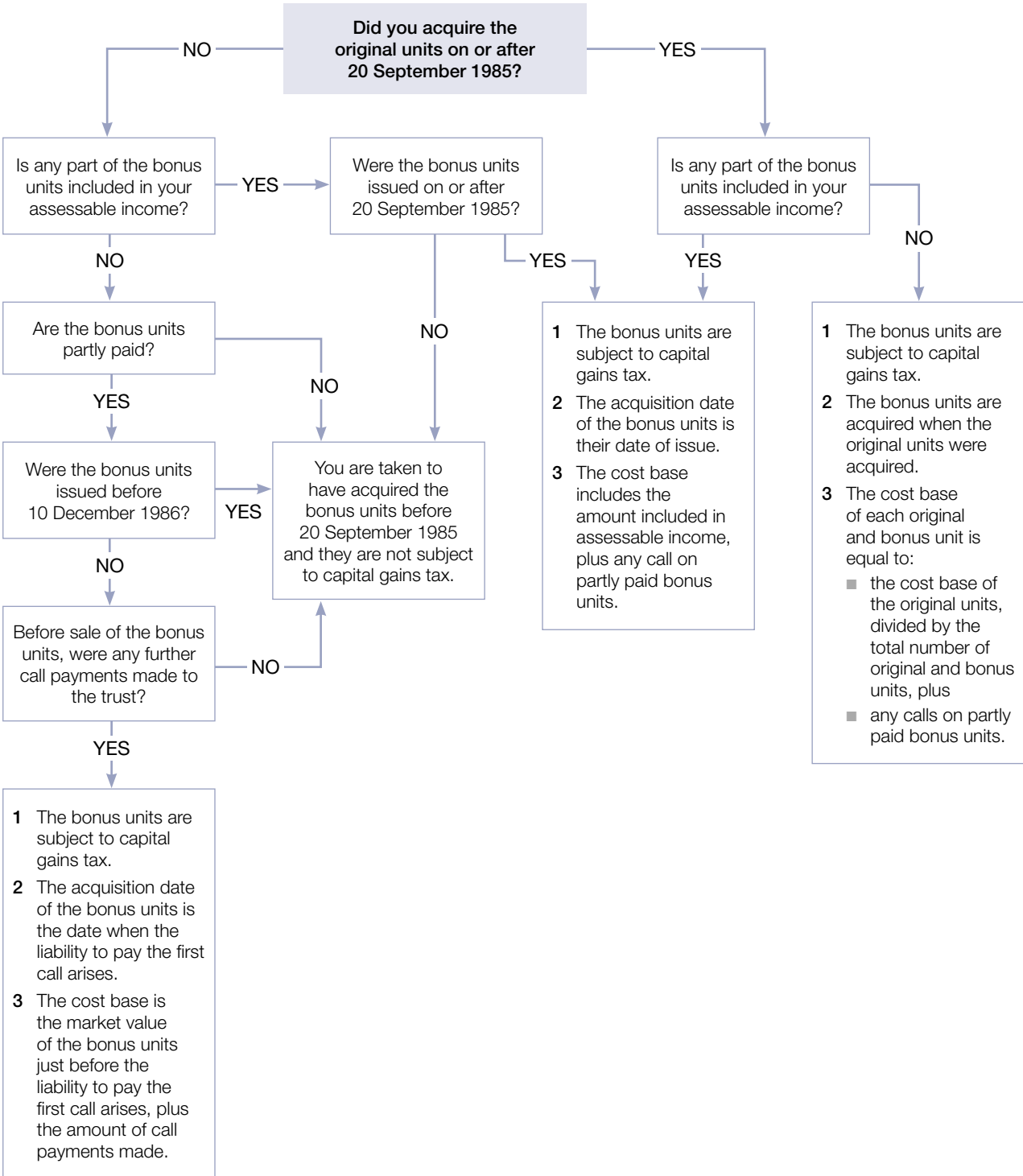
APPENDIX 3

Flowcharts

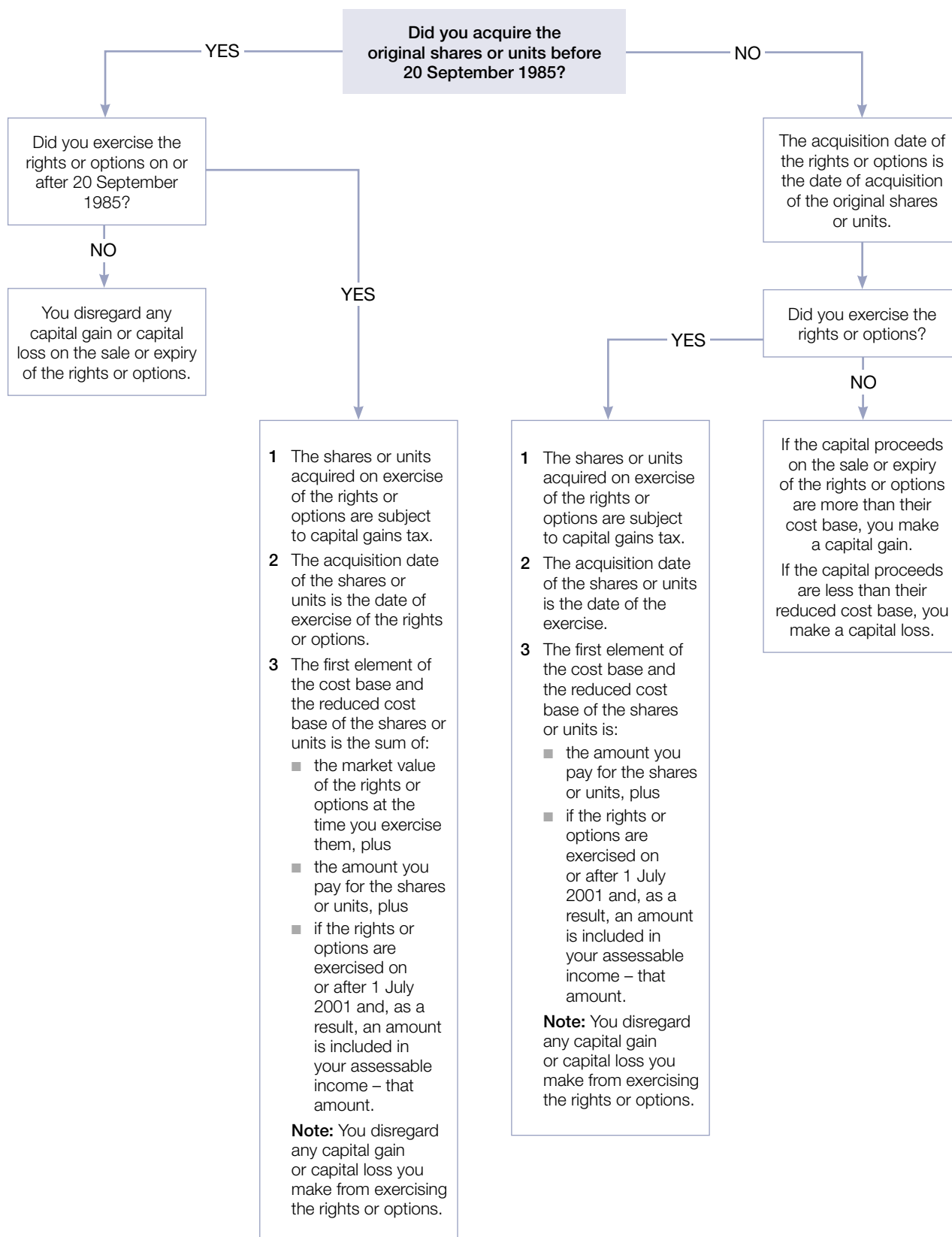
FLOWCHART 1 Treatment of **bonus shares** issued on or after 20 September 1985



FLOWCHART 2



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).

