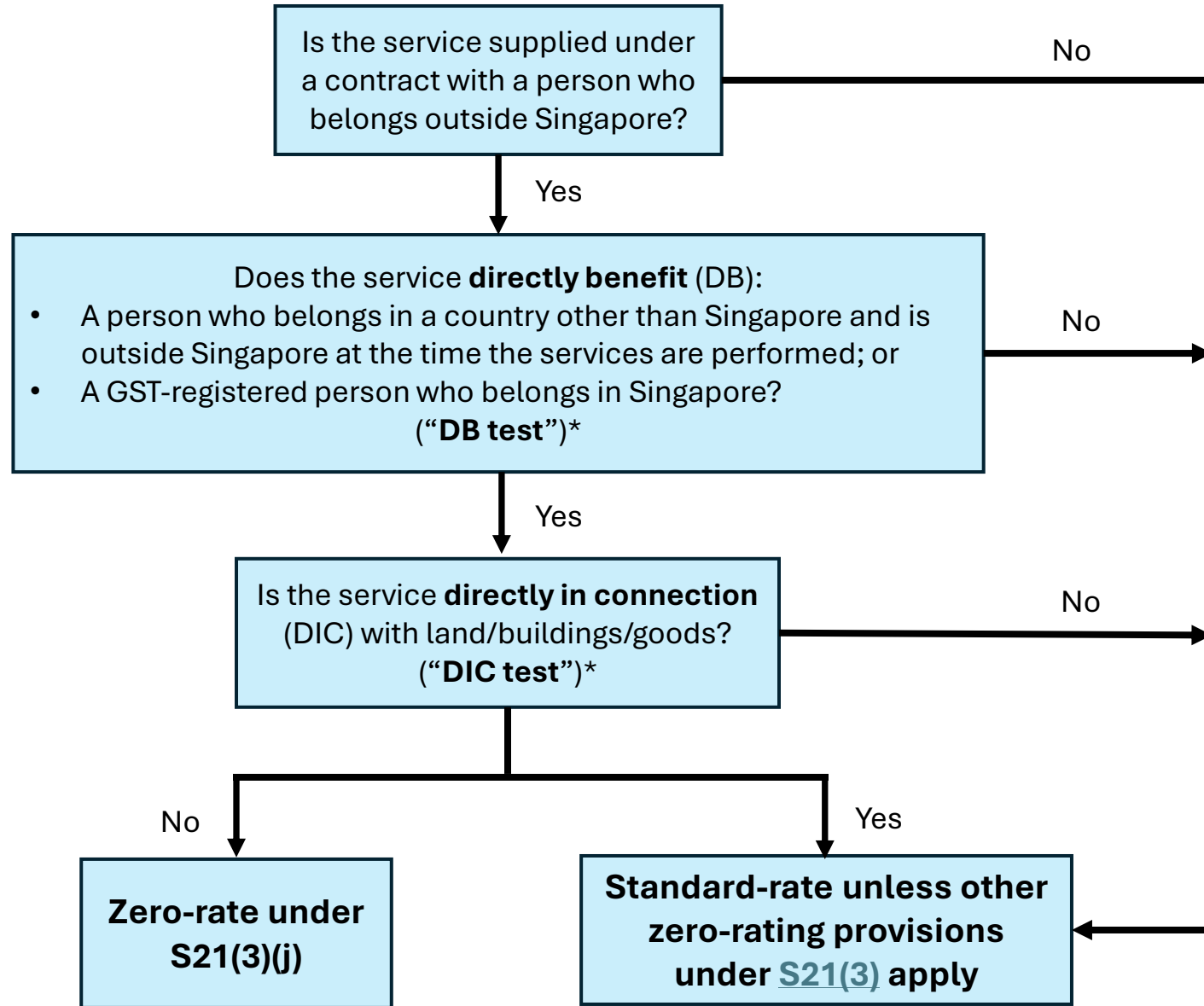




*Please refer to Para 3 and 4 of the e-Tax Guide, [Clarification on "Directly in Connection With" and "Directly Benefit"](#) (PDF, 598KB)