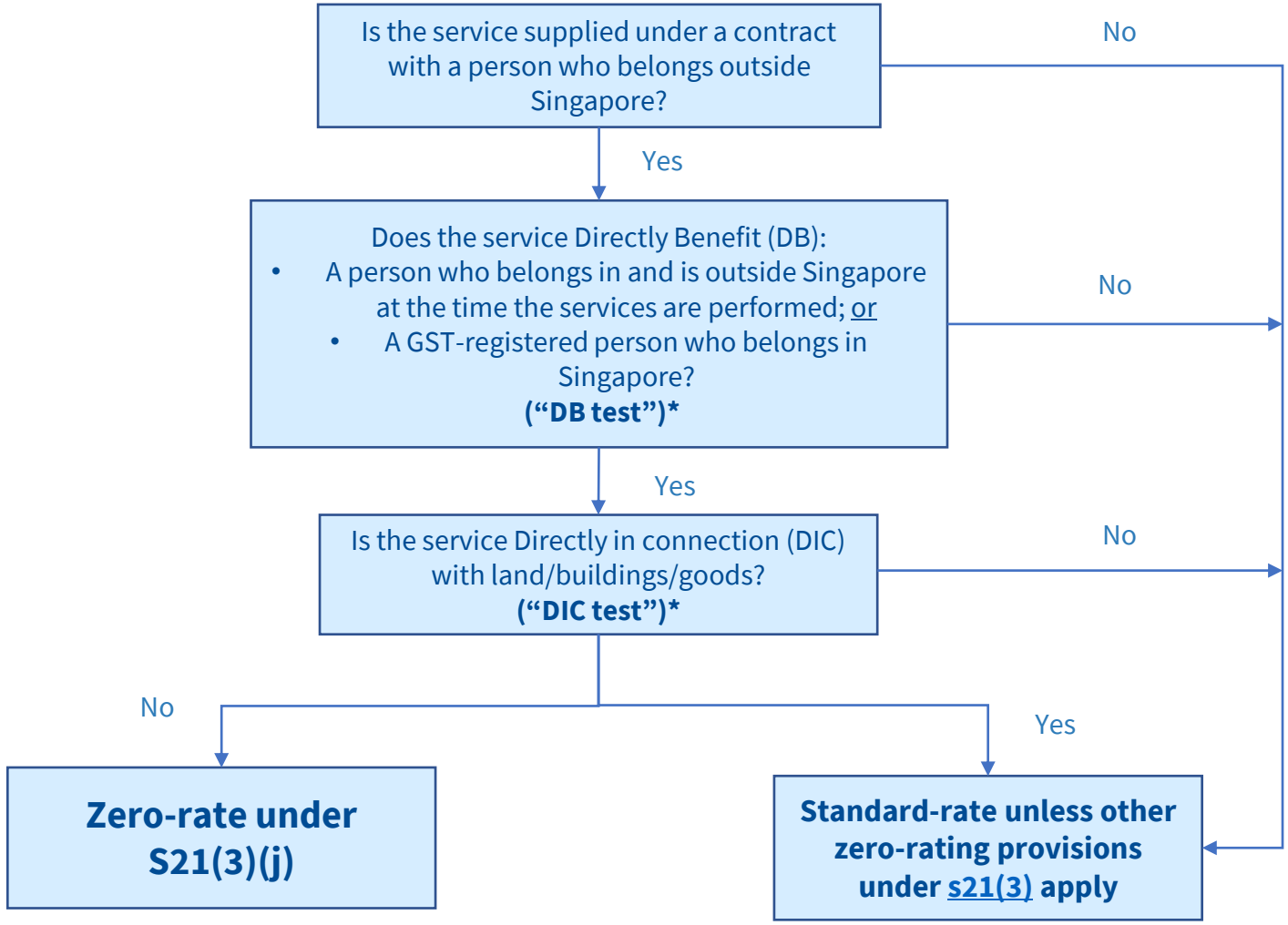

* Please refer to Paragraphs 3 and 4 of GST: Clarification on 'Directly in Connection With' and 'Directly Benefit' (Fifth Edition) (PDF, 604KB)