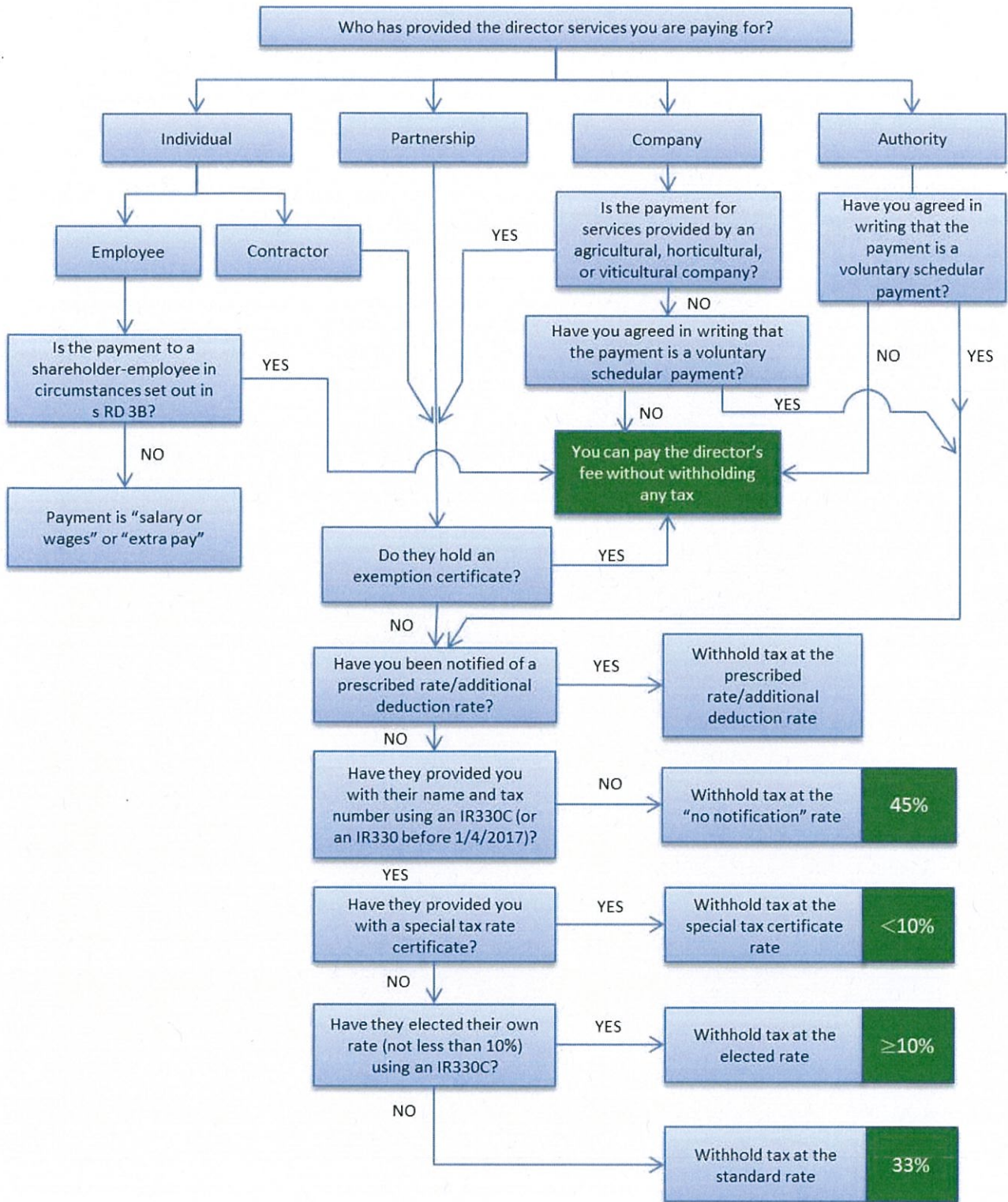


Appendix 1: Flow chart*



* If you are a labour-hire business making a payment under a labour-hire arrangement then this flow chart does not apply. In such cases, the standard withholding rate is 20%.