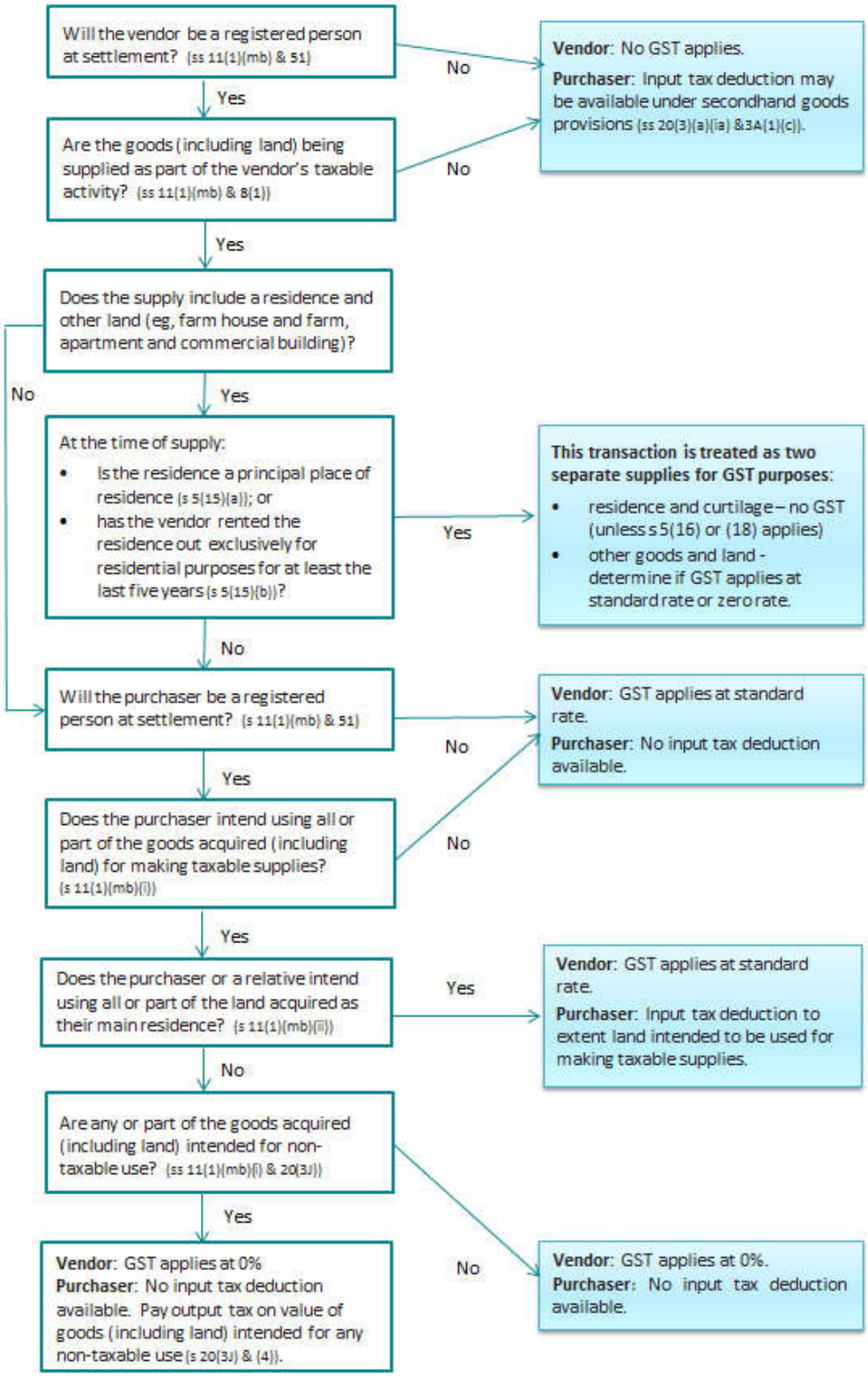Appendix 1: Flowchart to determine if a supply including land is compulsorily zero-rated