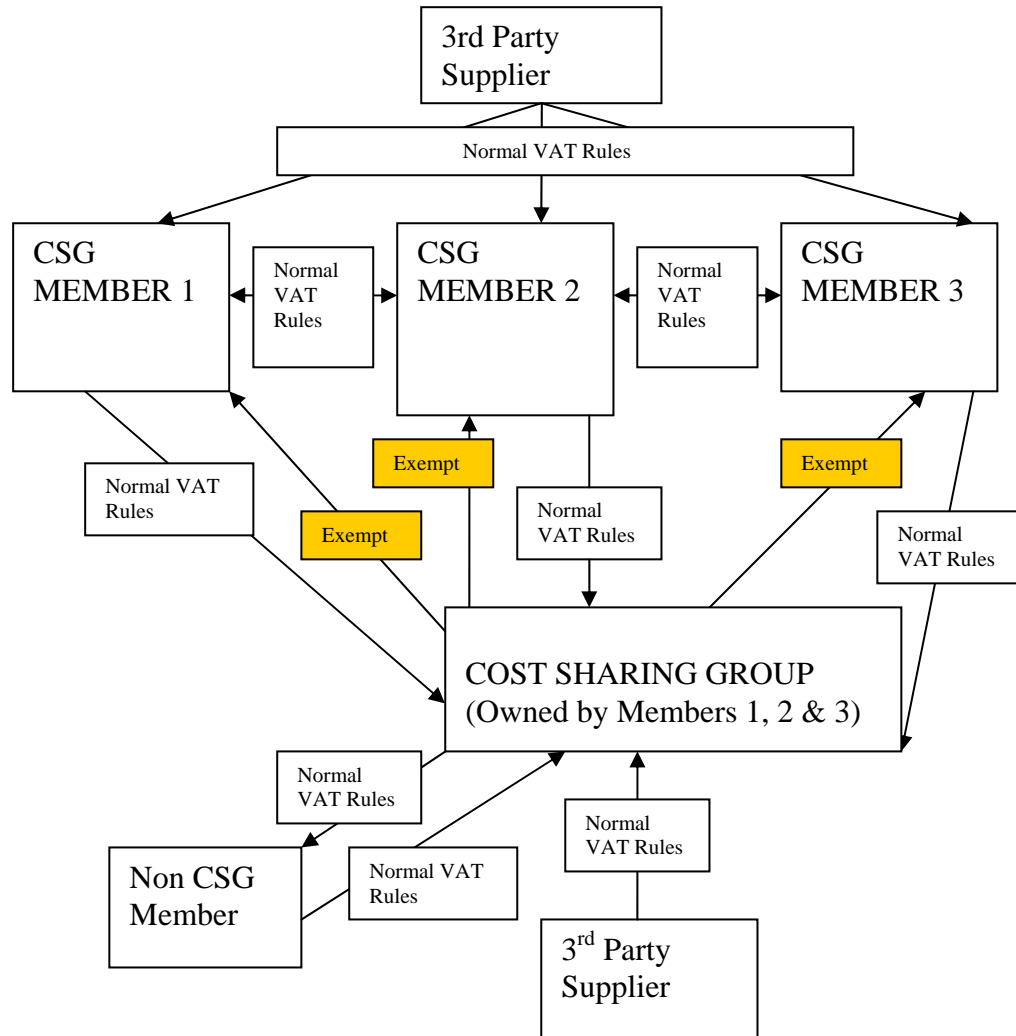


# Annex A



1. Assumes all (highlighted) supplies from the CSG to its members meet all the conditions of the Cost Sharing Exemption.
2. Normal VAT Rules – Could be SR, RR, ZR or could be covered by another Exemption depending on the supplies being made.
3. Supplies between CSG Members 1 and 3 above (and vice versa) are also subject to normal VAT rules.
4. Input tax relating to exempt supplies remains irrecoverable, under normal VAT rules.