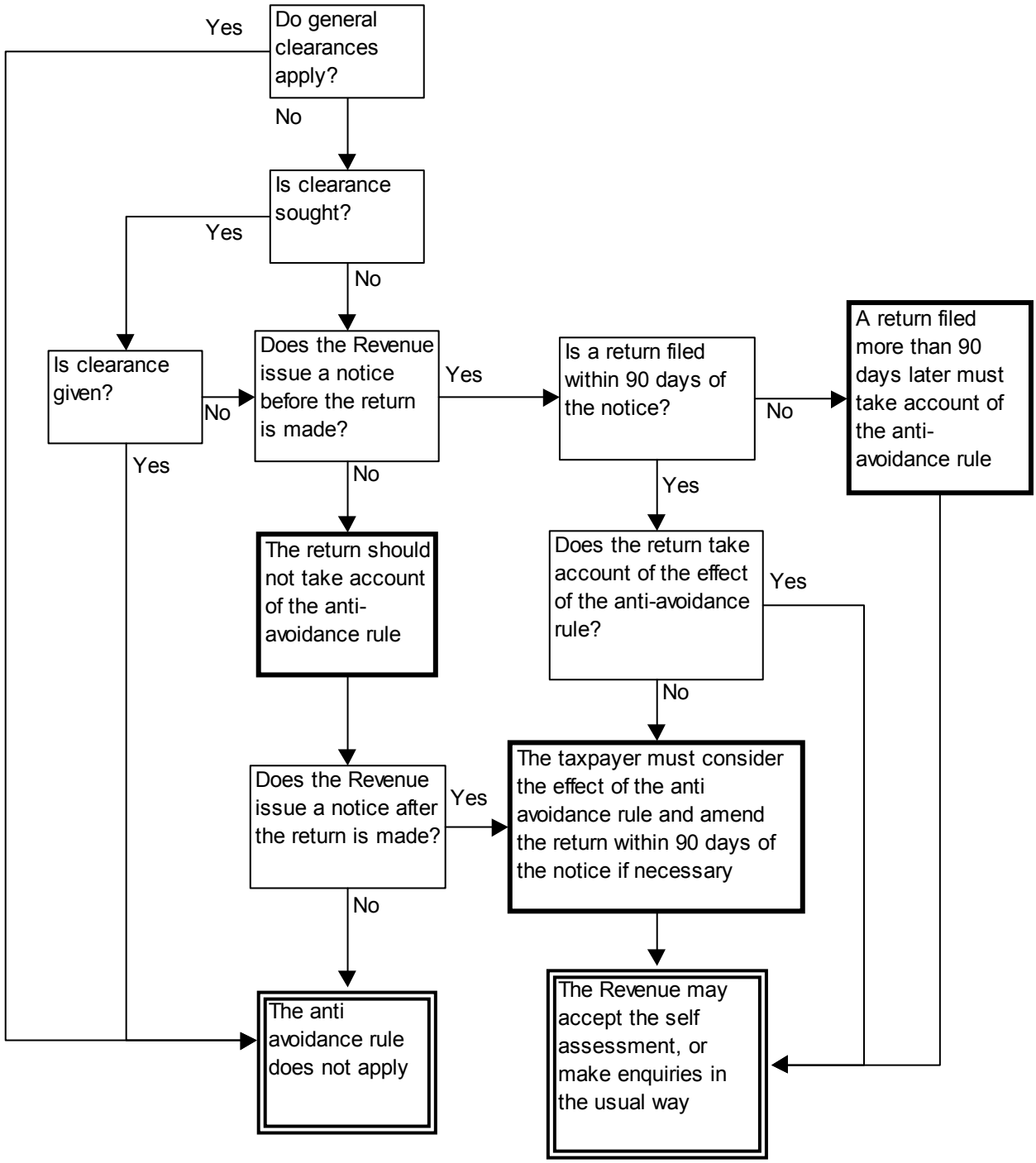DTR – Anti Avoidance – Procedure for Notices