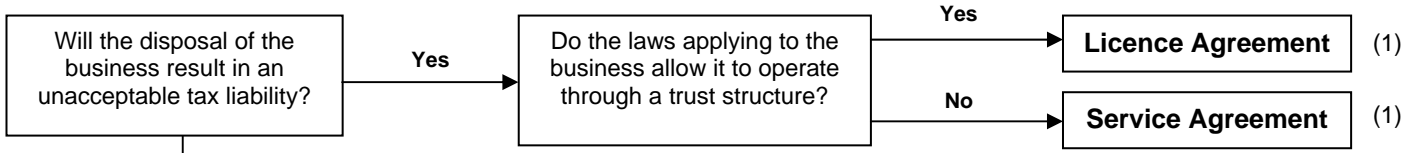
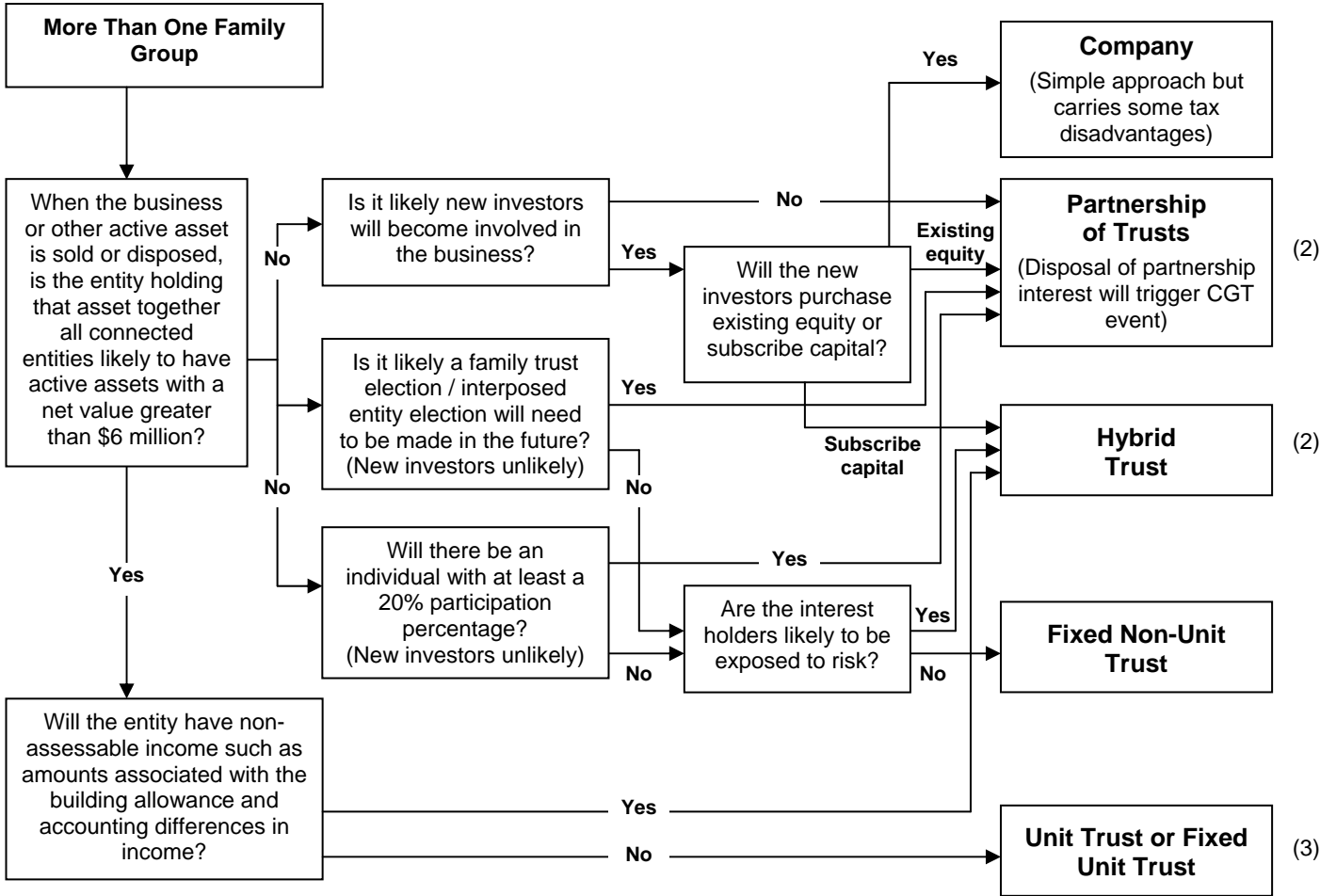
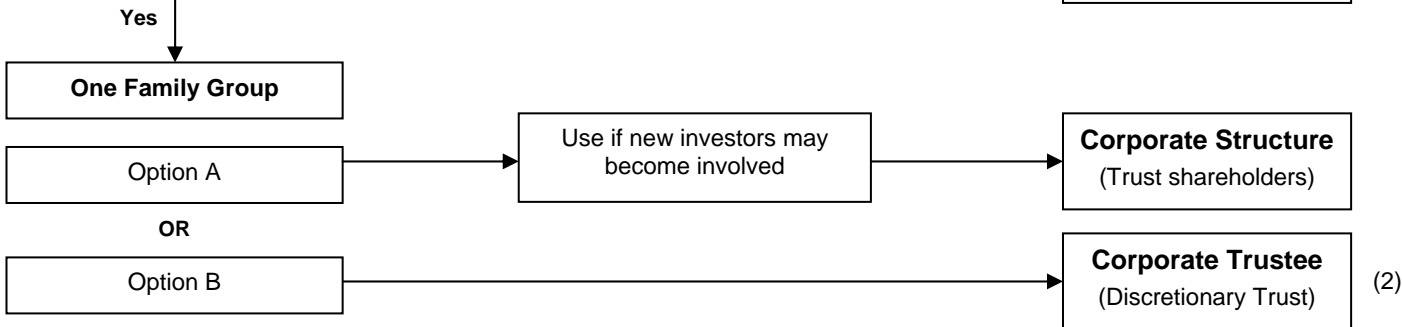
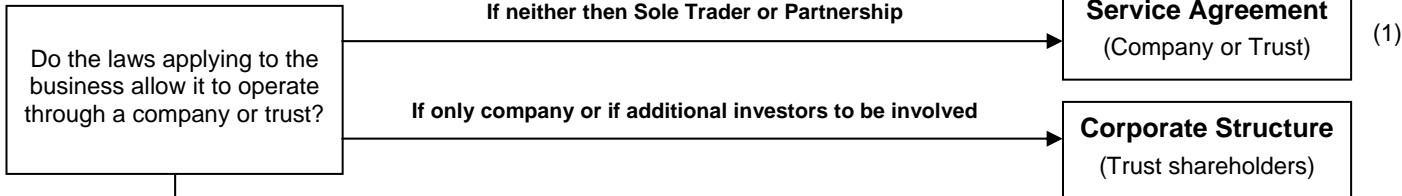


A. Existing business



B. Existing business



Footnotes

- (1) The charges made pursuant to Licence Agreement or Service Agreement must reflect arm's length consideration.
- (2) Care should be taken in relation to funding of interests in hybrid and discretionary trusts by beneficiaries. The interest on borrowings that support those loans may not be tax deductible to the borrower.
- (3) The use of additional structures within this framework is likely to provide additional wealth creation opportunities. E.g. a DIY Super Fund can invest in business use property that is then made available under a lease arrangement to the business.