

BYK NUUBXGJIN dMjBWEk]h WdIU[Ubg; RUUjcb' UbX dc]Wn Wc]W 'Yggbg' Zca'

ZfU7; H\jYVb'aUXVnd'jW' cdtg]cb'dfng'gdffhcZhf dc]WdUZfa/ bby'cZhygdffng\jYVb'
g'Wgg' 'bZfaH' dffhcZU[c]Yba YhBZUgg' WzhYf dcdgUg\jYZ]YXlc WáYlc Zi jcb'HYHI 'Kcf' H'
; fcd'p'ss' WáYj YmWgYc'fWáa Yb]h' U7; HZfBYk NUUBXGJIN dffhcZUd'fZ'c'ZU' dc]Wd'cdg'HY

HYUUngg]g] bSMU Ybk]h]bUw'ad'fY'Yg] Ym' VgZLa'Kcf' k\jWdH]Yg]bWá Ym' l'bfm'bra]M]Uj'X]g]X
Zf' jZU]cb'HYUf]W'h]b'Wbg'Xg'a'c]Y]W]d'g]k' h'g]j]SUE]f]a'Kcf' 'Vg]Xcb'hY'Xg]b'd]b]M]Y'g'Z'Y'i]m'
Y]V]b]Z]b]R " Z R Yh U]U]j]m' UX bR " R]b]M]g]f]W "

dff]M]U'Z]5]g]U]U]g]dc]j]W'm]M]c]j'Y]g]U]'f]b]X]h]Y]h' 'W]ig]Z]b]W]U]cb]j'Y]g]g]X]g]i]h]ia'c]Y]Z]U]X]Y'á'd]h]g]U]X
W]b]Y]g]c]h]g]f]Y]X]g]g]X]H]Y]U]f]j]W]b]W]X]g]v]nd]c]j]h] 'f]W]á]a' Y]m]d]g]g]k]c]j]SUE]f]c]j]W]W]j]W]g]c]X]U7; H]V
U]U]b]d]c]a'd]Y]X]g]i]d]c]j]W]b]BYk NUUBX'

. 5i g]U]Z]W]U]U]U]h]g]U]Z]BYk NUUBX'cdg]V]Y]Y]Z]fa'

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DKZggf'cZHIU]cbZEI H6]g]b]g]G]W]c'Z]5]g]U]U]9]a]U]. ~ 9

hY7cad]f]U]j]Y7; H7cb'Z]f]W]Y]X]b\ d'c]f'c'Z]D'Z]g]f'7]f]g]j]U]g]A]c]h]g] I]h]j]Y]g]h]D]U]z]h]U]n'
&!&'G]d]á]V]f' s]s%'HYU]h]c]g]k]c]i'X']Y]l' h]U' 'h]Y]Y]l]c]g]h]Y]d'c]X]V]cb'Y]l]c]Z]U]X]h]Y
U]d]r]a]c]g]f]Z]Y]g]Z]f]h]Y]W]á]a'Y]g]U]X]g]i]l]Y]g]h]k]j]W]U]j]á]d]c]j]Y]h]Y]U]f]j]W'

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Yd fHUcZHI FyUW

EXk NUUNgY dMjWk h WJUTUgWUcbUXcJWwWYggZca 5i gUJU

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=bdffWUz]bhY7; HWbNz5i gUJQd']Wm mWbcj YgU' [fUxZhYh'
 Wggz]bN UqNqYg' XgANg' WZ Ux Yaad]cg UfWwWgdg]bBb Yygi ; b °
 XgAgXCHYUqduYZf hYfYUWa Yh'ZhY]bN Uqcb' ZhYwgmGy]bMf m
 Hg'WwW'g'Uc' k]h' hY) S' df WbXgM hlg' cZ dffWUf fyyUWk' hlg
 XgAgcb'Ug]ghYacgf WbXWUYUc]bXhYdWj YX[Yb]c]ghUfycZhg
 XgW]Hf Fwaa]bN]hg' cZhY5i gUJQg: UfYaq' Gg]a' fy]k' ft Yfm
 FY]kz k\]W]bWXX dcdgXWU] Yg' hY7; HfN]aYk' YgfYU] Yg
 g'db]YdcXWj]b]d]WUqcbUX] fckhZfYU]ngXCHYg'fWaa YbU]dg
 fy'cj YUc]bXg]a]h] 'gaU' Vg]gg'; Hfi Yg'fWaa YbU]cb%EUbKU
 Waa]bXg]h]cZ(S' d]g]h]z]q]h]y]g]b]h]g]X]W]f]h]g]U]X]W]U]U]U]
 fWaa YbU]cb%(E' H'YUa' cZhY'Uf' W]g]h]g' ad]j]U]g'cf ~ U

Y URYH WJQ Yb

Yd fHUcZHI FyUW

EXk NUUNgY dMfWEkh WJUTUhgWUqcbUXdcJWWgWYgdgZca 5i g8UJ

ZLa Ykcf_k\|WUd|Yg|bMa YBI le bYhWbca |WUqZXi gYXZf|bZU|cb'HY
U|WYhYb'WbgXNg'aXWU|dg|e'h|g|XUDZLa Ykcf_'VgXcb'hYXg|b'
d|bMYgcZYi |hZ|WYbAgad|Wng|gU|U|J|hUXdc|WYb|g|bWf'

5gUgU|H| d|bZWi b|Yg|Z|bbYX|c X|fa |bYk\|hYhYnk|g| le |H|cXWU
7; H|HU U|XZ|g|U|gd|b|g|c|Z|h|Y|g|c|f|U|W|b|g|g|U|g|c|k\|U|W|U|U|g|
U|Y|c|k\|h|Y|h|Y|g|c|X|W|U|X|U|H|D

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WadFX Ygj YIU VgY⁹⁸ :bUmMfYhgMh UbijXUDacX'lgacXfXk RUY
 Jbc' UWIh hY cZb' WadN[h] 'jadMUj Yg cZ Yi Jmã YZMfMã gadJWã
 ggJbUJ]mUBXd:JmMhgNãMhYzj YWbWlgk\JWkYUfi Ygd' XW
 WbgXfX]b'hYXg]b'cZU7; HfY]aYzZfa XhYVgg'cZfWaa YbUdch
 WfUqX]b'hYfYflicZhY5i g8UJg; i hfyHI'GgJa fYblicZSS' flbcbUg
 hY< YfnFY]Nk UfYhYWUf'cZHYfY]Nk DUBZbYbFNg inGMMfn8f? Yb
 < Yfnik\JWkUghYacgfWfMhWadFX Ygj Yfy]Nk'cZ5i g8UJgIU' fY]aY'
 5fi UvãhlgUg' RUYgiglc'hYbWggfnMhgXUqcb'cZcJJa UfM' hYfn]b'
 k\JW]hg fW]hgXhU]c] Mba YgUfMfn] le fUgYfY Yi YpUb WbcamhU
 gby JUVmNgdfW⁹⁸''

? Yb< Yfnã]agZg dbfXUfnacj YlckUg'UWadFX Ygj YIU VgY Xg]fY
 fW]hgh XW]b] hYfYUg dbfZfg WbUfRdW⁹⁸ I Jha UYmãig8UJg
 UfRdW]gcbYk\JWWa V]bghYWadFX Ygj YIU VgYacX'k]h'cdJa UfM'

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Yd fUcZHI FgUW

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Yd fHUcZHI FgUW

EXk NUUNgY dMjWk h WJUTUgWUcbUXcJWwWYgcbZca 5i gUJU

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Yd fHUcZHI FyUW

EXk NUUNgY dMjWk h WJUTUgWUcbUXcJWwWYggZca 5i gUJU

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Yd fUcZHI FyUW

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Yd fHUcZHI FgUW

EXk NUUNgY d]bWEk h WJUTUgWUcbUXdc]WwWYgcbZca 5i g8UJ

Wbg TU]cbUXYIhgj YfYc]h] lchYBYk NUUBX; cj Mba Yzk\]WfYj TX
]bUg]YgcZfMa a YXXcd]bgZfa UcfTU dc]WfZfa "GfW]WnhYK;
gi[\Hc'

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Yd fHUcZHI FyGUW

EXk NUUNgY dMfWEkh WJfU[UgWU]cbUXdc'JWWgW YgdgZca 5i g8UJ

toundastardjustwhytheydife'HUHXglRUY[fcidcZ]bXj]XUgZca`
UfU[YcZVW[fcibg\jYyGw]gYXgaYWaacb[fcibX]bUkUhcZ
h]b_H[UciHUy]g]gZgZMhW]gZf dUg`HYFYhWbWY
fUXk]h]hngUxdcZ]hU`hcg]hngX]bU`d`Mh

GvGé YhehYHK; fdcZ]hYkUg]hYXg]g]cbcbhY]hcXV]bcZU7; H
ZfBXk NUUNX=hkUg]di]h]Zj YmUg`UfhuY]gU]cbkUg]UgXk`Y

Acg fWWhn fPzGh \!@UXfUXStj Yni bWfnc Ug fj YncZdRUW]cbMgUX
chYfU 'dcZgcbUgUg hYfj]KgcdbhYVf] \h]bMNgfHYnWbWXY'

Concern regarding the bright line test is well founded and the authors note
that the similar opinions from participants should bear indication that further
policy consultation and development is required. E d f \ U g Z f a] h] h Y V U g g
Z f Z f h Y f N g f W Y U X h] h Y m d g c Z D X h] c b U d c] M l n c ' g h U M i ' X V Y
i g X l e] h] f U Y b k N i f i ' Y g l e h Y g h h Y V c ' g < c k Y Y Z i t i s a c c e p t e d
that the bright line test will likely aid the Inland Revenue Department in some
way. E Y b] Z e f X W g a Y Y Y c Z M a d] U b W U X U X h] g h] c b W g g c
h U h Y f] a] P X Y g i f W g V b V i g X Y g k \ Y Y

Kjh hYgMh i dcZhYbk; c j Mha Yhb UY8%z]h UgXj YXcb]gdca lY
kjh UbYfHgcbczhYVf] \h]bMNgf dMfCXZca hYVfYhIkcnlGle Zj YnMgZ
kjh YWZca & 'AUFW8%' H Y f y g ' h c Z h g Y h h g c b] g h U h Y d c j] g d g
b c k ' N i ' a Y j i a ! h a ' [U g f U h Y h U b ' g c f f h a ' [U g U g h Y n X c f]] b U n h
7 d b M f g \] j Y U g ' V b f U g X U c i b X h Y] a] P X Y Y a d] c g k \] W U Y]] K Y X U g
V h] b d b l f n l g] Y b c i g U h Y 5 i g U] U b) S d f V h W b W g g c b Z f] b j] X U g

HYh]h]Ulkcnl f dMfCXZf hYVf] \h]bMNgfYg TX]bUei Y]cbUci bXk \ hYf
hYdcj]gcb]adgXUZfa 'cZM]U' [Ug]h] 'cf cX]bfr]bW a YU''-hlgkY'
YgV]g YhUfU YgUd fWgXZf hYd fcbgcf]h]h]cb'Zg Vg6 YhNgd]g'
]gUfXh]U Y Y U g] b a Y U X h Y h c X V] b c Z M] \ h] b M N g i a Y Y n d c j] P X U b
c V N j Y f i ' Y l e h Y d f b g M Y Z i V b Y N g Z M U X n c Z h Y h] Q Z < c] j Y] b

ei U j m c Z h Y k c f X b Y < c k Y Y Z \ Y W H d g h U h Y Z W g a i g M Y c b a U b U b h ' W f d c J M r ' .

The success of a CGI, or any tax, will depend on a clear policy rationale which informs the design, consultation and implementation phases. The success of a CGI, or any tax, will depend on a clear policy rationale which informs the design, consultation and implementation phases. The success of a CGI, or any tax, will depend on a clear policy rationale which informs the design, consultation and implementation phases.

HY 88% @ U c i f D u m i 7; H d d c g J W H U b X g a Y g a J U f Z U h f y g l e h Y Y l g j h ' 5 i g U J U b f Y j a Y g W U g h Y g a U V i g b Y g f Y f a Y H W W g d g V i h b W H g l e ' 5 i g U J U a U X d b n e i J Y j a J X d c j l g b Z f f Y J Z Z f W J U U g l g U N X i c k b X ' H U g j h b U d c j l g d g Z g A U Y g d b g c i E U Y U k U g U X Z W h g g Y l e X S U k j h ' U X 5 i g U J U g i b e i Y b h a g c Z l g j f u b X h Y j h D Z k \ U h f Y b c k b U g d f Y 7; H D U g l g H Y d d c g J U f i U n U g X X b d U X e U Y m U X Y g h Y c b h J U W H U X M d b l j c j Y X j b Y j h ' l e U X Y g \ c i g d U Z E X V J h W W h g j b h Y g h U b c k \ Y Y 5 i g U J U U X d h Y f i f g N M d g b j Y h Y Y g \ U Y g a J U f c f [f u n f \ c i g d U Z E X V J h d i c V a g Y Y b k j h h Y f 7; H f Y j a Y g j b d U W h c i \ k \ h Y f h o g y d c V a g k c i X W k d g k j h c i h Y 7; H f a U g U b c d b e i Y j h d e ' .

HY a c g f W M h a U c f W H V i j b l e h Y X X U Y l g U g M U l g g Y c Z U f W g j b h Y N e w Z e a l a n d J o u r n a l o f T a x a t i o n L a w a n d P o l i c y j b 88% ' H Y U f J W g U j Y n M a Y Z c a U W b Z F W \ Y X j b 88% ' h U k Y Y d f h c Z U k X F Y U a J U j c b c Z h Y Y n g g Y g l j c j Y X j b h Y X g j b c Z 7; H f Y j a Y g ' s = h k l g j b h X X l e J h z f a h Y X X U Z h c h d c a d h Y h Y h c X U j b c Z U 7; H b h Y f Y l e f U Z 9 ' J Z Y U X @ h k c c X W a a Y h h U h Y Y n g g Y g X g X j b W X %

K \ h Y f h Y 7; H g c i X V Y j h Y f u X l g d f h c Z h Y j b a Y M ' d i j l g d g c f U g d U Y g h X U c b M U /

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* 5 b X k > A l f Y g i 5 ' 7 c a d F Y Y g j Y 7 U J U ; U g H I ' b B k N U U X E B c @ d j Y D : J W < U f ? U j 3 ' 5 ' 7 d g X U j c b c Z h Y @ U c i f D u m i D c d g J c Z 88% E 88% (E 88% New Zealand Journal of Taxation Law and Policy % (2 % + f i a d U g U X X ' .
* H Y U f J W g U j Y n M a Y Z c a U W b Z F W \ Y X j b 88% ' h U k Y Y d f h c Z U k X F Y U a J U j c b c Z h Y Y n g g Y g l j c j Y X j b h Y X g j b c Z 7; H f Y j a Y g ' s = h k l g j b h X X l e J h z f a h Y X X U Z h c h d c a d h Y h Y h c X U j b c Z U 7; H b h Y f Y l e f U Z 9 ' J Z Y U X @ h k c c X W a a Y h h U h Y Y n g g Y g X g X j b W X %
* 5 X j h c U d l i g U j Y n M a Y Z c a U W b Z F W \ Y X j b 88% ' H Y U f J W g U j Y n M a Y Z c a U W b Z F W \ Y X j b 88% ' h U k Y Y d f h c Z U k X F Y U a J U j c b c Z h Y Y n g g Y g l j c j Y X j b h Y X g j b c Z 7; H f Y j a Y g ' s = h k l g j b h X X l e J h z f a h Y X X U Z h c h d c a d h Y h Y h c X U j b c Z U 7; H b h Y f Y l e f U Z 9 ' J Z Y U X @ h k c c X W a a Y h h U h Y Y n g g Y g X g X j b W X %
* 8 ' 5 X j h c U d l i g U j Y n M a Y Z c a U W b Z F W \ Y X j b 88% ' H Y U f J W g U j Y n M a Y Z c a U W b Z F W \ Y X j b 88% ' h U k Y Y d f h c Z U k X F Y U a J U j c b c Z h Y Y n g g Y g l j c j Y X j b h Y X g j b c Z 7; H f Y j a Y g ' s = h k l g j b h X X l e J h z f a h Y X X U Z h c h d c a d h Y h Y h c X U j b c Z U 7; H b h Y f Y l e f U Z 9 ' J Z Y U X @ h k c c X W a a Y h h U h Y Y n g g Y g X g X j b W X %
* 7 U j ' 9 ' J Z Y U X @ h k c c X W a a Y h h U h Y Y n g g Y g X g X j b W X %

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Yd fUcZHI FgUW

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Yd fUcZHI FyUW

g[hZVhnhY UMCVj Ygg' cZ lj YgH' 'b' WJfU[UhgWUfh' Ugg' Vn
 JbYj JXUg)⁶ '5g9 Ugn dUhgZYZVg'cZHY7; HfYZfagfWaa YbXXVnhY
 FUD FYjK WbXcb'cdhahgH' WbcaJWfckhZkjh j YmJhYZVgcbYei Jm
 UXdngca YXW[hJhbcZHYadcfWbWZgadJWbUbxWUJh⁶⁶ HYXgMh
 a YcXWfYhndXcdXVn5i gUJ Ugb' JbYkjh hY7UDJUbacXZk\ JYchY
 'f fgXWdgg WUgDfh[UZ7\ YUbxGUbua UbrUbua YcX'c'ndUfU YgJhc'
 UWI hJhZUJd' < cky Yza cJ C978 Wb hJYgJhUHYA` WJfU[UhgU UVZ
 kh' ga Ydcj Jh' Zf UbY Yadh' b' d' e' Uq' YLaci h'⁶⁶⁶

HYUc' Jhbc'zJbWU Ucb' UbxYfUWa Yhkh' hY) S' d'f' WbXgMh hia YcX
 'Uf YmfYb'c'XVXJb'ei JmJhc' hYggnA' VidfZfYHJUnmJh [Uhg'5g9 Ugi
 bchghYggnU' fUgcb'Zf Jhc'XWU' U7; Hlgcb'cZyEi JmnmU) S' d'f' Wb
 XgMh hJg'j U YncZb'g'ch hY\ d'f'ndU UbxhYj YWU Ugn'g'cZyEi Jm⁶⁶ 'h
 \ UfUfDx'Vb'bc'Xh Uhg'Uf'ndUf'g'UfYXg'Y Ubr' Yc'j Y' Jj Yg'fg'UbxhU
 kXhJY' JbYj JXUg)Xlc' VhYdb'g'c' Jj Yg'Zf WJfU[Ucb' Hlg'eb'ei JmWb
 Ugc' VXXad'g'JfXVn'ad'f' hYmJh' cZWJfU[Uhgkjh hYmJh' cZchY
 Zfag'Zgj Jh' gJbWaa YUbx'Jbhlg'Wb'ndU' hJg'Wg'g'f'nc' Wb'X' \ c'k' hYmJh' Ucb'
 cZWJfU[Uhg'Z'g'kjh' JbhY'f'c'X'W'U' 'gg'Ya' UbxhYmJh' Ucb'cZgj Jh' gJbWaa Y'
 : c'Y'Uad'Z'b'5i gUJ Ucb' Yg'g'g'U' YXhY'g'g'j' c'f'U'm'W'W'g'h'Y'f'Y'f'Y'f'Z'
 JbW'X'J' Ubr'JhZU'Jh'f'nd' Ucb'Z'g'U' YL'fa' Uf' Jh'U'f'g' 'Cb' hY'ch'Y' Ubx'X'j' Jb'X'g'
 Ubx'Jj' Y'ga' Yh'j' b'g' Uf'g'g' U' YX'Z'j' c'f'U'm'k'j' 'X'j' Jb'X'g' UMCVj' 'U'X'j' Jb'X'
 Jad' Ucb' W'X'J' Ubx'W'JfU[Uhg'Zca' hYg'YU'U'U'Jh' hY7; HXgMh' H'f'U'c'f'f'm
 lg'Ug' U'YX'Z'j' c'f'U'm'X'f'Y'Jh' 'cbk' \ h'Y'f'h'Y'f'Y'f'U' Uhg'c'f' 'gg'g'k'jh' hY7; H
 XgMh' H'J' Ucb'f'nd' h'J' 'c' Ubr' Ucb' Ubx'cb'f'c'W'W'J' X'c'g' H' 'lg'Y'ad' Ucb' Yh'Y'
 Zca' U' 'H' Uhg' J' X' W'JfU[Uhg'cb'g' Uf'g'U'f'U' i' Ubr'f'Z'f'Y'f'Y'U'j' Y'c' Jh'f'g'g'
 W'W'g'c'Z'Y'7; HXgMh' H'f' : i' f'h'Y'ac'f'Z'k'jh' UZ' `m'W'W'j' Y'ad' Ucb'g'g'Ya'
 'f'h'lg'J'W'X'g' \ Y'Y'W'g'lad' Ucb' W'X'g' Uf'Y'Z' b'U'V'Y'X'j' Jb'X'g' Uf'U' Y'X'U' h'Y'
 g'U'f'c' X'g'g'j' Y'U' Y'U' f'U'Y'U'X'h'lg'J'U' Y'H'f'J'g'le' h'Y'U' Ucb'c'Z'J' h'f'g'g'g'
 kY''

S'Z'f'Y'f'U' W'g'ei Y'W'g'V'k'Y'W'JfU[Uhg'J' h'f'g'Z'j' Jb'X'g'U'X'f'U' d'c'f'f'm
 Uf' 'i' g'U'f'X'U'j' Y'Z'g' 'h'bc'j' c'g'c'f'nd'U' Jb'ei Jm'Jh'Y'U' f'Y' J'a' Y'5'g'bd'X'V'n
 hY' < Y'f'f'Y'j'K'z'h'g' Y'Z'f'Y'W'g' U'Z'W'h'Y' Ugg'g' Jb'k' \ W' \ c'g'X'c'X'g' Jj' Y'g'
 'Y'U'J' 'c' U'j' Y'g' J'ad' U'g'cb'g' Y'U' W'bca' J'W'Z'f'W'W'W'W'JfU' a' Uf' Y'g'U' Jm'U'X'
 h'Y'X'g'U' Ucb'c'Z'g' W'k'Y'b' JbYj JXUg)⁶⁶ '6'W'W'g'c'Z'Y'U' Jb'W'Jj' Y'g'Jj' Y'g'f'g'
 H'X'lc' U'Y'cb'lc' ai W'X'W'Z'U'X'J' b' h'Y'W'g'c'Z'f'U' Y'g'U'Z'J' h'Y'g'le' U'X'g'f'f'cb'J'
 %6

gcbU'JbWaa YU' 'gg'Ya' JghY'Z'W'U'U'f'Y'g'g'Y'g'W'V' J'f'X'g' U'g'c'
 WJh' U'g' H'f'f'Y'g'X'X'W'f'g'U' Uhg'hY' Uhg'Z' chY'Jj' Y'ga' Y'f'f' h'lg'Y'X'Z'Y'
 < Y'f'f'Y'j'K' c' Waa Y'X'X'a' U'c'f' c' Z'fa' Jb'h'g'U'f'U' - J'g'U'X'

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 %6 < Y'f'f'Y'j'K'z'U'j' Y'b' Z'f'Z' ''
 'AJX'
 %6 < Y'f'f'Y'j'K'z'U'j' Y'b' Z'f'Z' ''

Yd fUcZHI FgUW

EXk NUUNgY dMfWEkh WJUTUgWUqcbUXdc]MwWYggbZca 5i g8UJ

5ghYUhcfd]hiciZcFZMhU'7; HfUgUYigUm]b_Xlc'dcj]Mh'Ub
]WWhjYZfYHfYfMfg]dUXig_U]h]z]Mhgh]hYyYczg]h]z]j]Yg]Yh
UXdcXVj]hUXWi]MQUh]hY'cW]bYZMhD*.

5[UbZgbdX]b'gM]b('&UjY]b'fYU]b]c]hY[fUXhY]h] 'fi YhYaogj

fYi JFYUWH Y|b|cj Yba Yhcf g|ci gZbUWU Wggh Udi lgh YBYk NUUNgY
WgUhg| hZVWHg''

K|h'BYk'NUUNgY dMfYMKh WJfU[UhgWU]cbUXcd'JWWgW'YgdgZca HDZHY|ghY
cddbf|bzf WgZVUY|hd hZca'gU'Yc'Xg|bc Vch hYcd'JWWgW'YgdgZca
UXhYXUZhY|gU]cb'HY; HDW|Zygh YfYgdhgV|JhgUXUWw hW|JhgZ
hYkca Ucf Xdla YgUWj Yn|j'cj Y|bh YcdWggha Ynab UXfY Yi YUX
HYHfj'fir' fUg' Ymi fU|Yg Yf|f'UXacdY|d'JWWgW'YgdgZca Yn|
d'JWWgW'YgdgZca hZca' hY|b| h'cZ|gZ|ghfYg|Yg: JUnhY
; HDdij JXgU'cddbf|bzf YmBU|hd hZca'WgZca "YU'dUW|dbgUX
Zfa g|bc hYcdWgZfZfai U|d' h' d'JWWgW'YgdgZca Yg|c ZY|fY
Vch hYUWU'UXcdMfYj YXUhg|fYMKh Z hYcdWgZ'UXcdij JYzf [fYUf
WfYgW|]mU|Xei U|ncZd'JWWgW'YgdgZca'BYk NUUNgY dMfYMKh hY; HD
\Ug U|YgWYb|JYgZg X d h ° f · W|Yg| iW Y