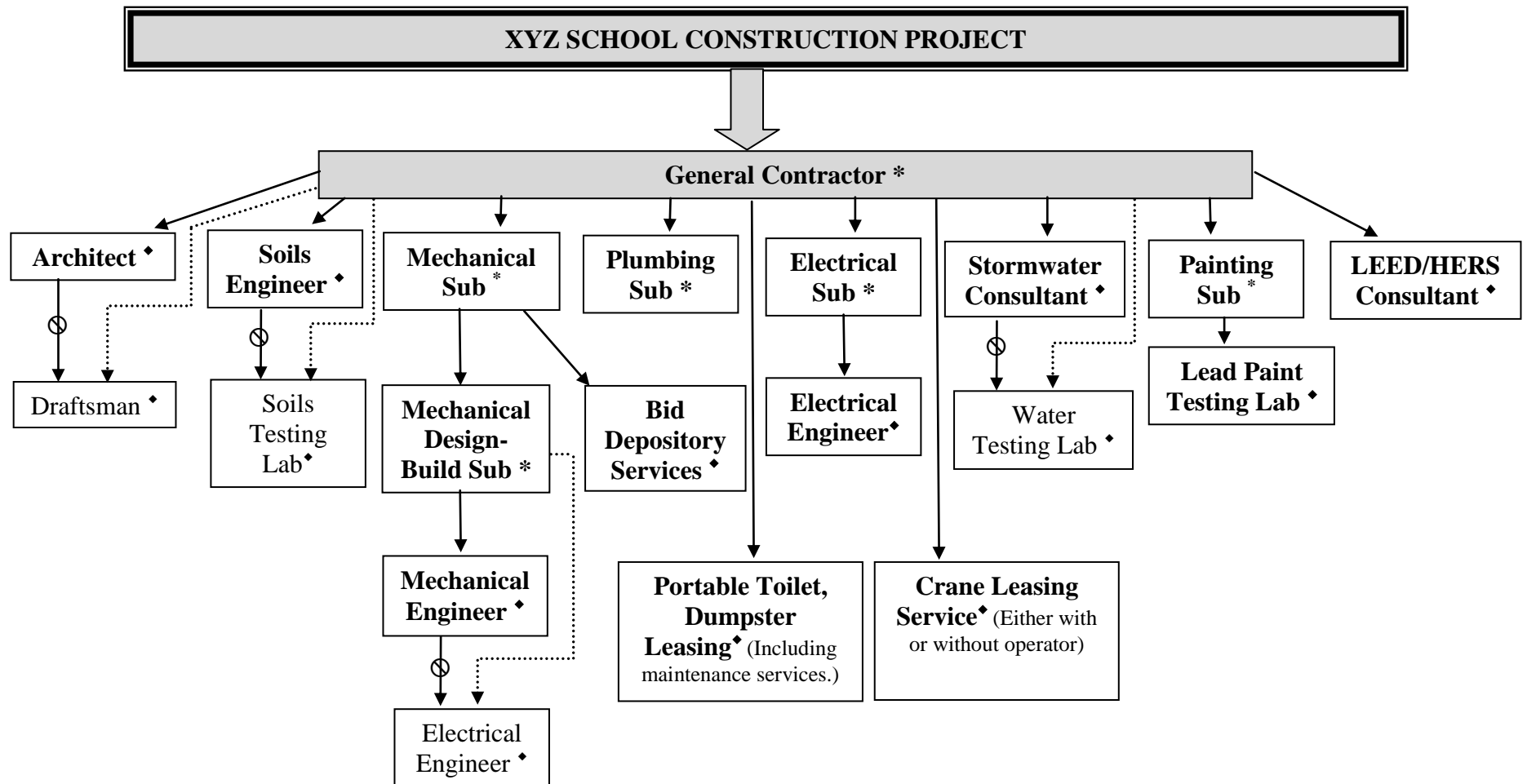


Reduction of GRT Pyramiding for Construction Businesses



- * = Construction Business ALWAYS eligible for GRT deduction
- ♦ = Sometimes classified as a Construction-related Business eligible for GRT deduction
- ⊗ = GRT deduction NOT ALLOWED for this transaction – follow dotted lines to a deductible transaction.