f. A , %rge #, ' !"'s #ase 's se*f/#rea!ed. T"e A))*'#a ! 5as a5are of !"e !'+e/' /grade re8%'re+e ! s' #e !"e VA 5as ad(er!'sed a d 5as ' for+ed of !"e de#'s'o o 5 =e&r%ar, 2015. Ie!1 !"e A))*'#a ! 5a'!ed so+e !5o +o !"s !o f'*e !"e +o!'o for ' !er'+ +eas%res0

g. T"e A))*'#a !)ro('des o e('de #e of 'rre)ara&*e "ar+. 2's +ere asser!'o !"a! "e VA 's % '8%e 's % s%))or!ed &, e('de #e a d #o !rad'#!ed &, "'s asser!'o !"a! G4/0 *e(e*s are -+ore rare. !"a G4/5 %o& o)e ' gs.

Consideration

14. Ar!. 10.2 of '!s 4!a!%!e #o fers !"e Tr'&% a* !"e)o5er !o order ' !er'+ +eas%res ' !"e #o%rse of !"e)ro#eed' gs &efore '!1 ' !"e fo**o5' g !er+s0

A! a , !'+e d%r' g !"e)ro#eed' gs1 !"e D's)%!e Tr'&% a* +a, order a ' !er'+ +eas%re1 5"'#" 's 5'!"o%! a))ea*1 !o)ro('de !e+)orar, re*'ef !o e'!"er)ar!,1 5"ere !"e #o !es!ed ad+' 's!ra!'(e de#'s'o a))ears)r'+a fa#'e !o &e % *a5f%*1 ' #ases of)ar!'#%*ar %rge #,1 a d 5"ere '!s '+)*e+e !a!'o 5o%*d #a%se 'rre)ara&*e da+age.

15. A*o g !"e sa+e *' es1 ar!. 14 of !"e Tr'&% a*?s 3%*es of Pro#ed%re reads0

A! a , !'+e d%r' g !"e)ro#eed' gs1 !"e D's)%!e Tr'&% a* +a, order ' !er'+ +eas%res !o)ro('de !e+)orar, re*'ef 5"ere !"e #o !es!ed ad+' 's!ra!'(e de#'s'o a))ears)r'+a fa#'e !o &e % *a5f%*1 ' #ases of)ar!'#%*ar %rge #, a d 5"ere '!s '+)*e+e !a!'o 5o%*d #a%se 'rre)ara&*e da+age.

10. 7o!" of !"ese)ro('s'o s #o !a' e(er!"e*ess a)ro('so read' g0

T"'s !e+)orar, re*'ef +a, ' #*%de a order !o s%s)e d !"e '+)*e+e !a!'o of !"e #o !es!ed ad+' 's!ra!'(e de#'s'o 1 e$#e)! ' #ases of a))o' !+e !1)ro+o!'o or !er+' a!'o .

1@. O !"ese gro% ds1 !"e 3es)o de ! arg%es !"a! !"e +o!'o a! "a d 's 'rre#e'(a&*e as !"'s #ase #o #er s a))o' !+e ! a d)ro+o!'o . 2o5e(er !"e Tr'&% a* o&ser(es1 o !"e o e "a d1 !"a! !"e #o !es!ed de#'s'o 1 '.e.1 de#*ar' g !"e A))*'#a ! ' e*'g'&*e for VA/13/14 (040)1 's o! a de#'s'o !o a))o' ! a d/or)ro+o!e a o!"er #a d'da!e !o !"e *'!'g'o%s)os!1 or o! !o se*e#!/a))o' ! !"e A))*'#a !1 &%! ra!"er o e)re(e !' g !"e A))*'#a ! !o #o+)e!e as a #a d'da!e for !"e)os!1 5"'#" 's d'ffere ! ' a!%re a d s#o)e. I !"'s regard1 '! s"o%*d &e re#a**ed !"a! !"e e$#*%s'o of !"ese s)e#'f'# #a!egor'es of #ases #o s!'!%!es a e$#e)!'o !o !"e +ore ge era*)o5er #o ferred !o !"e Tr'&% a* !o order ' !er'+ +eas%res a d1 as s%#"1 '! +%s! &e ' !er)re!ed res!r'#!'(e*, (see 2010/ UNAT/0111 ! 2011/UNAT/11<1

21. A##ord' g !o !"e def' '!'o ado)!ed &, !"e A))ea*s Tr'&% a* (2010/ UNAT/052l # $ 2013/UNAT/304)l a -ad+' 's!ra!'(e de#'s'o . 'sC

JAK % '*a!era* de#'s'o !a:e &, !"e Ad+' 's!ra!'o ' a)re#'se ' d'('d%a* #ase (' d'('d%a* ad+' 's!ra!'(e a#!)l 5"'#")rod%#es d're#! *ega* #o se8%e #es !o !"e *ega* order. T"%sl !"e ad+' 's!ra!'(e de#'s'o 's d's!' g%'s"ed fro+ o!"er ad+' 's!ra!'(e a#!sl s%#" as !"ose "a(' g reg%*a!or,)o5er (5"'#" are %s%a**, referred !o as r%*es or reg%*a!'o s)l as 5e** as fro+ !"ose o! "a(' g d're#! *ega* 0.9602 2l(')0.874347(s)-5744997 9(a)-5.37229(e)-3.66523(8-0.95892(%)-.

JTK"e de#'s'o !"a! !"e A))*'#a ! 5as ' e*'g'&*e s'g 'f'ed !"e e d of !"e)ro#ess as far as s"e 5as #o #er ed1 a d ' fa#! !"e e d of !"e e !'re se*e#!'o)ro#ess as s"e 5as !"e re#o++e ded #a d'da!e1 a d !"%s !"'s de#'s'o #a o! &e des#r'&ed as +ere*,)re)ara!or,. T"e fa#! !"a! !"e)ar!'#%*ar (a#a #, 5as e(er f'**ed does o! e#essar'*, +ea !"a! !"e A#!"e a2.5788(a)-3.66653(!)0.874347(o)-029(#)6.99348()14..99

2<. 6':e5'se1 !"e +e+ora d%+ of !"e !"e U der/4e#re!ar,/Ge era*1 De)ar!+e ! of ='e*d 4%))or!1 da!ed 13 O#!o&er 200< a d e !'!*ed *3*

(-NPOs.)1 s!a!es1 a!)ara. 4 (e+)"as's added)C

> E"'*e f*e$'&'*'!, "as &ee e$er#'sed ' !"e f% #!'o s for 5"'#" NPOs are e gaged1 !"e *o#a!'o s 5"ere NPOs #a &e e+)*o,ed are *'+'!ed !o !"ose 5"ere !"ere 's a eed !o s!re g!"e a!'o a*

' !er'+ +eas%res. I !"ese #'r#%+s!a #es1 %rge #, ' !"'s #ase #a o! &e sa'd !o &e