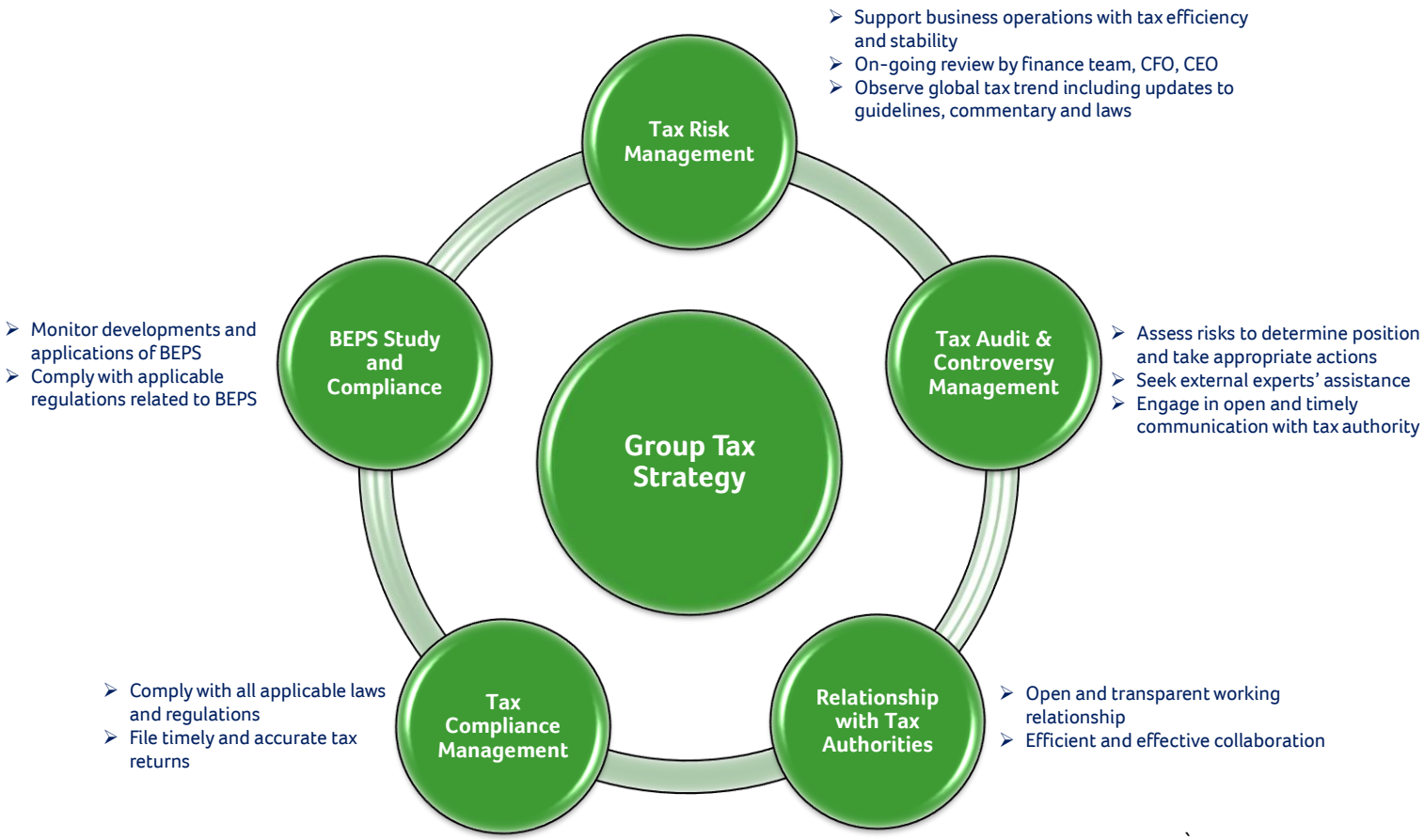Tax Governance Framework