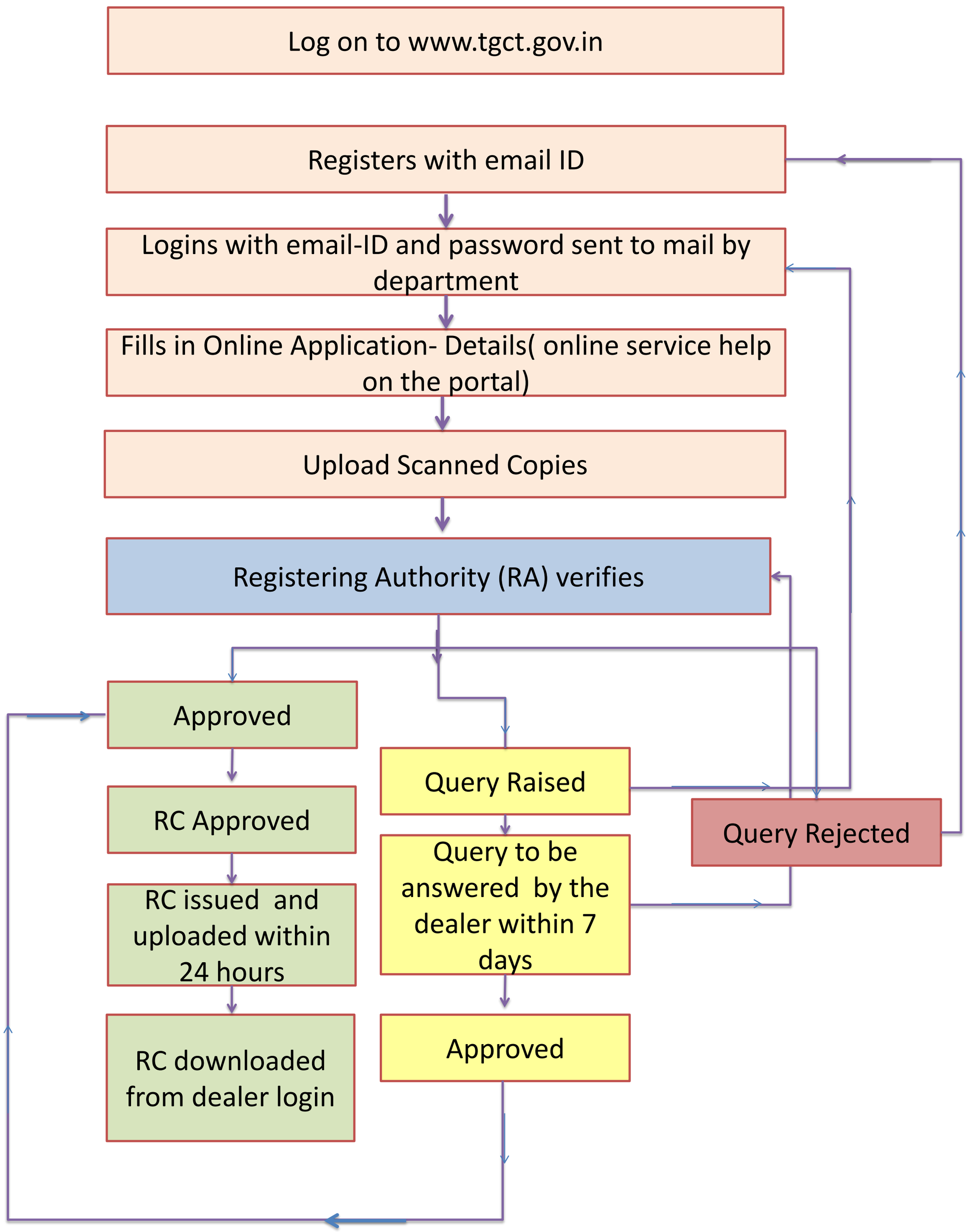VAT/CST/TOT /PT/ET/LT Registration Process flow