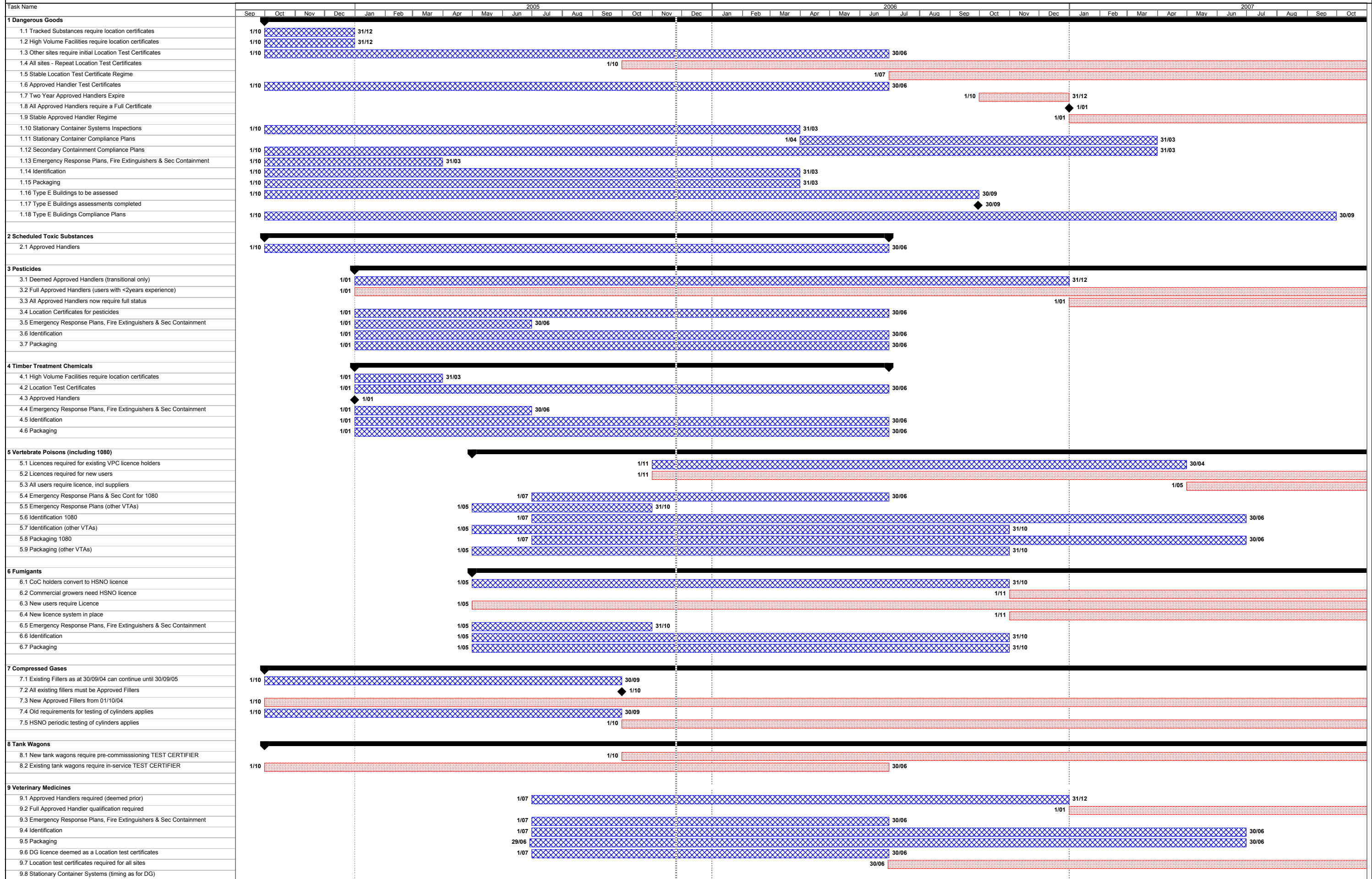


STAGED IMPLEMENTATION TIMETABLE FOR ALL SUBSTANCES



Blue cross-hatched line indicates a transitional phase.
 Red dotted line indicates a permanent requirement that has no end date.