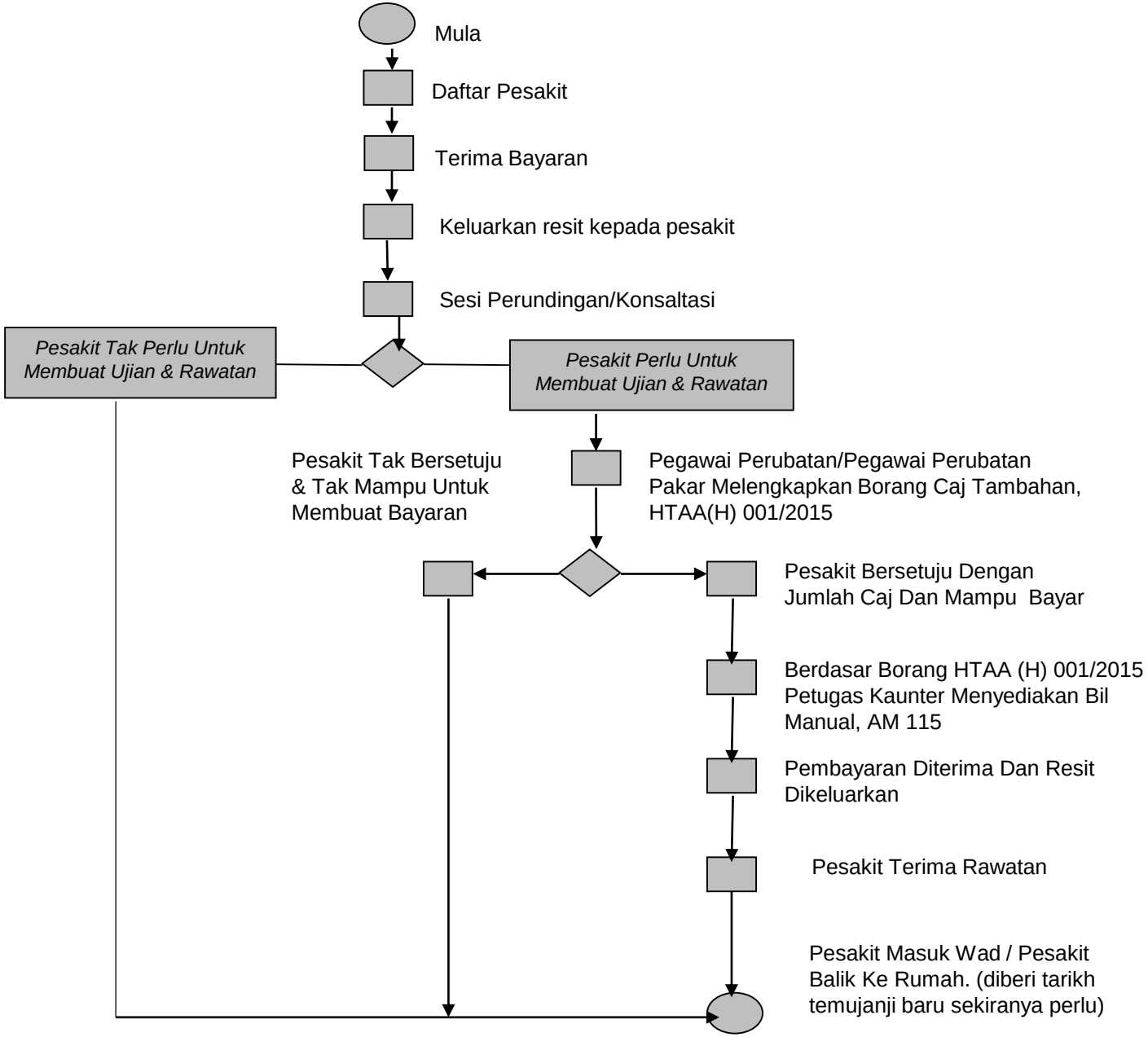CARTA ALIR PENGENAAN CAJ TAMBAHAN BAGI PESAKIT ASING 2015