

**PRIJEDLOG ZAKONA O POTVRĐIVANJU PRIJELAZNOG SPORAZUMA O  
GOSPODARSKOM PARTNERSTVU IZMEĐU GANE, S JEDNE STRANE, I  
EUROPSKE ZAJEDNICE I NJEZINIH DRŽAVA ČLANICA, S DRUGE STRANE,  
S KONAČNIM PRIJEDLOGOM ZAKONA**

# **PRIJEDLOG ZAKONA O POTVRĐIVANJU PRIJELAZNOG SPORAZUMA O GOSPODARSKOM PARTNERSTVU IZMEĐU GANE, S JEDNE STRANE, I EUROPSKE ZAJEDNICE I NJEZINIH DRŽAVA ČLANICA, S DRUGE STRANE**

## **I. USTAVNA OSNOVA**

Ustavna osnova za donošenje Zakona o potvrđivanju Prijelaznog sporazuma o gospodarskom partnerstvu između Gane, s jedne strane, i Europske zajednice i njezinih država članica, s druge strane, sadržana je u odredbi članka 140. stavka 1. Ustava Republike Hrvatske (Narodne novine, br. 85/10 – pročišćeni tekst i 5/14 – Odluka Ustavnog suda Republike Hrvatske).

## **II. OCJENA STANJA I CILJ KOJI SE DONOŠENJEM ZAKONA ŽELI POSTIĆI**

Prijelazni sporazum o gospodarskom partnerstvu između Gane, s jedne strane, i Europske zajednice i njezinih država članica, s druge strane (u daljnjem tekstu: Prijelazni sporazum) je mješoviti međunarodni ugovor koji se sklapa unutar okvira Europske unije.

Kako je propisano člankom 6. Akta o uvjetima pristupanja Republike Hrvatske i prilagodbama Ugovora o Europskoj uniji, Ugovora o funkcioniranju Europske unije i Ugovora o osnivanju Europske zajednice za atomsku energiju, koji je sastavni dio Ugovora o pristupanju Republike Hrvatske Europskoj uniji (Narodne novine - Međunarodni ugovori, br. 2/12 i 9/13 - ispravak), Republika Hrvatska obvezna je pristupiti sporazumima koje su države članice i Europska unija sklopile ili potpisale s jednom ili više trećih zemalja ili s međunarodnom organizacijom.

U skladu s člankom 77. stavkom 2. Prijelaznog sporazuma, svaka će nova država članica Europske unije (kao posljedica stupanja na snagu Ugovora iz Lisabona o izmjeni Ugovora o Europskoj uniji i Ugovora o osnivanju Europske zajednice od 1. prosinca 2009. godine, upućivanja na „Europsku zajednicu” u tekstu Prijelaznog sporazuma, gdje je to primjereno, tumače se kao upućivanja na „Europsku uniju”) pristupiti Prijelaznom sporazumu datumom njezina pristupanja Europskoj uniji i to odgovarajućom odredbom o pristupanju Prijelaznom sporazumu u aktu o pristupanju Europskoj uniji, odnosno, ukoliko takva odredba u aktu o pristupanju Europskoj uniji ne postoji, polaganjem isprava o pristupanju pri Glavnom tajništvu Vijeća Europske unije koje ovjerene primjerke šalje Gani. S obzirom da Ugovor o pristupanju Republike Hrvatske Europskoj uniji ne sadrži spomenutu odredbu o pristupanju Prijelaznom sporazumu, potrebno je provesti nacionalnim zakonodavstvom propisani postupak potvrđivanja Prijelaznog sporazuma, kako bi se ispunili uvjeti za polaganje isprava o pristupu kod depozitara, u skladu s člankom 77. stavkom 2. Prijelaznog sporazuma.

## **III. OSNOVNA PITANJA KOJA SE PREDLAŽU UREDITI ZAKONOM**

Ovim Zakonom potvrđuje se Prijelazni sporazum kako bi njegove odredbe, u smislu članka 141. Ustava Republike Hrvatske (Narodne novine, br. 85/10 - pročišćeni tekst i 5/14 – Odluka Ustavnog suda Republike Hrvatske), postale dio unutarnjeg pravnog poretka Republike Hrvatske.

Prijelazni sporazum temelji se na Sporazumu o partnerstvu između članica skupine afričkih, karipskih i pacifičkih zemalja, s jedne strane, i Europske zajednice i njezinih država članica, s druge strane, potpisanog u Cotonou 23. lipnja 2000. godine i revidiranog u Luxembourg 25. lipnja 2005. godine (u daljnjem tekstu: Sporazum iz Cotonoua) i predstavlja okvir za sklapanje sporazuma o gospodarskom partnerstvu između navedenih stranaka.

Pregovori o Prijelaznom sporazumu vođeni su u skladu s ciljevima utvrđenima u Sporazumu iz Cotonoua i pregovaračkim smjernicama za sporazume o gospodarskom partnerstvu s državama Afrike, Kariba i Pacifika koje je Vijeće Europske unije donijelo 12. lipnja 2002. godine. Pregovori s Ganom su dovršeni parafiranjem Prijelaznog sporazuma 13. prosinca 2007. godine.

Prijelaznim sporazumom se promiče skladna i postupna integracija Gane u svjetsko gospodarstvo, u skladu s njezinim političkim odabirima i razvojnim prioritetima, jačaju postojeći odnosi među strankama na temelju solidarnosti i obostranog interesa, te stvara sporazum koji je u skladu s člankom XXIV. Općeg sporazuma o carinama i trgovini iz 1994. godine.

Osnovni cilj Prijelaznog sporazuma je omogućiti Gani bescarinski pristup tržištu Europske unije do stupanja na snagu sveobuhvatnog sporazuma o gospodarskom partnerstvu sa zemljama Zapadne Afrike koji će doprinijeti smanjenju siromaštva, promicati regionalnu integraciju, gospodarsku suradnju i dobro upravljanje u Zapadnoj Africi te poboljšati kapacitete Zapadne Afrike u pogledu trgovinske politike i pitanja povezanih s trgovinom.

U cilju sklapanja sveobuhvatnog sporazuma o gospodarskom partnerstvu, Europska unija i njezine države članice vodile su pregovore sa šesnaest zapadnoafričkih država (uključujući Ganu), Ekonomskom zajednicom zapadnoafričkih država (ECOWAS) i Zapadnoafričkom ekonomskom i monetarnom unijom (UEMOA). Pregovori su dovršeni krajem lipnja 2014. godine parafiranjem Sporazuma o gospodarskom partnerstvu (SGP) između zapadnoafričkih država, ECOWAS-a i UEMOA-a, s jedne strane, i Europske unije i njezinih država članica, s druge strane (u daljnjem tekstu: Sporazum). Međutim, Sporazum nije stupio na snagu jer su ga potpisale samo države članice Europske unije (uključujući Republiku Hrvatsku) u prosincu 2014. godine.

Kako bi spriječila poremećaj trgovine između Gane i Europske unije i svojim poduzetnicima omogućila bescarinski pristup tržištu Europske unije, Gana je odlučila ratificirati Prijelazni sporazum, a ne čekati preostale neodlučne partnerske zemlje zapadne Afrike da donesu odluku o potpisivanju Sporazuma.

Prijelazni sporazum je sastavljen u Bruxellesu, 28. srpnja 2016. godine. U kolovozu 2016. godine ratificirao ga je ganski parlament, a 1. prosinca 2016. godine na njega je dao suglasnost i Europski parlament. Tekst Prijelaznog sporazuma je objavljen u Službenom listu Europske unije L 287, 21. listopada 2016. godine.

U skladu s člankom 75. Prijelaznog sporazuma i Obavijesti (SL L 340, 15.12.2016.), Prijelazni sporazum se privremeno primjenjuje između Europske unije i Republike Gane od 15. prosinca 2016. godine.

Neosporno je da Prijelazni sporazum čiji je tekst zaključen 2007. godine ne može u potpunosti odgovoriti na stanje u kojem se nalazimo 2016. godine. Iako nije najbolje rješenje zbog nedostatka regionalne dimenzije i pravila o podrijetlu, kao i nepotpunog institucionalnog okvira (Republika Hrvatska nije stranka, a umjesto „Europske unije“ stranka je „Europska zajednica“), Prijelazni sporazum pruža stabilniji pravni okvir od Uredbe (EU) 2016/1076 Europskog parlamenta i Vijeća od 8. lipnja 2016. o primjeni aranžmana za proizvode podrijetlom iz određenih država koje pripadaju Skupini afričkih, karipskih i pacifičkih država (AKP) predviđenih u sporazumima o uspostavi ili koji vode uspostavi sporazuma o gospodarskom partnerstvu (SL L 185, 8.7.2016.), (u daljnjem tekstu: Uredba o pristupu tržištu). Primjenom Uredbe o pristupu tržištu, Gani je već omogućen jednostrani pristup tržištu Europske unije za proizvode bez carina i kvota. Asimetričnom i postupnom liberalizacijom tržišta Gane u skladu s načinima utvrđenima u Prijelaznom sporazumu, Europska unija će steći novi pristup tržištu, dok će ugovorni odnos jamčiti stabilnost nužnu za nova ulaganja i otvaranje radnih mjesta. Pristupanjem Prijelaznom sporazumu takva se mogućnost otvara i za Republiku Hrvatsku koja se time dovodi u ravnopravni položaj s drugim državama članicama Europske unije.

Prijelazni sporazum sadrži odredbe o razvojnoj suradnji, trgovinskom režimu za robu (carine i necarinske mjere, mjere zaštite trgovine, carina i olakšavanje trgovine, tehničke prepreke u trgovini, sanitarne i fitosanitarne mjere), odredbe o uslugama, ulaganju i pravilima u vezi s trgovinom, odredbe o sprečavanju i rješavanju sporova, odredbe o općim izuzecima, te institucionalne i opće i završne odredbe. Uz opći dio, Prijelazni sporazum sadrži sljedeće dodatke, priloge i protokole koji čine njegov sastavni dio: Dodatak I. o prioritarnim proizvodima za izvoz iz Gane u Europsku zajednicu; Dodatak II. o nadležnim tijelima; Prilog I. o carinama za proizvode podrijetlom iz Gane; Prilog II. o carinama za proizvode podrijetlom iz stranke Europske zajednice; Prilog III. o popisu naknada i drugih davanja stranke Gane; Prilog IV. Popis najudaljenijih regija stranke Europske zajednice, te Protokol o uzajamnoj administrativnoj pomoći u carinskim pitanjima. Institucionalnim odredbama predviđeno je osnivanje Odbora za Sporazum o gospodarskom partnerstvu koji prati provedbu Prijelaznog sporazuma.

#### **IV. OCJENA SREDSTAVA POTREBNIH ZA PROVEDBU ZAKONA**

Za provedbu ovoga Zakona nije potrebno osigurati dodatna financijska sredstva iz državnog proračuna Republike Hrvatske.

#### **V. PRIJEDLOG ZA DONOŠENJE ZAKONA PO HITNOM POSTUPKU**

Temelj za donošenje ovoga Zakona po hitnom postupku nalazi se u članku 204. stavku 1. Poslovnika Hrvatskoga sabora (Narodne novine, broj 81/13) i to u drugim osobito opravdanim državnim razlozima.

Da bi se omogućilo stupanje na snagu Prijelaznog sporazuma nacionalni parlamenti država članica Europske unije moraju provesti postupak potvrđivanja Prijelaznog sporazuma. Navedeno je ujedno i procesna pretpostavka da Europska unija sa svoje strane okonča postupak sklapanja donošenjem odluke Vijeća o sklapanju Prijelaznog sporazuma. Vijeće Europske unije će okončati taj postupak nakon što Republika Hrvatska položi akt o pristupanju Prijelaznom sporazumu kod Glavnog tajništva Vijeća Europske unije, koje će

ovjerene preslike dostaviti stranci Gani. Stoga je Republika Hrvatska pozvana od strane Europske unije da što prije pristupi Prijelaznom sporazumu.

S obzirom na prirodu postupka potvrđivanja međunarodnih ugovora kao i na činjenicu da u ovoj fazi postupka nisu moguće izmjene ili dopune teksta međunarodnog ugovora predlaže se ovaj Prijedlog zakona raspraviti i prihvatiti po hitnom postupku, objedinjujući prvo i drugo čitanje.

**KONAČNI PRIJEDLOG ZAKONA O POTVRĐIVANJU PRIJELAZNOG  
SPORAZUMA O GOSPODARSKOM PARTNERSTVU IZMEĐU GANE, S JEDNE  
STRANE, I EUROPSKE ZAJEDNICE I NJEZINIH DRŽAVA ČLANICA, S DRUGE  
STRANE**

**Članak 1.**

Potvrđuje se Prijelazni sporazum o gospodarskom partnerstvu između Gane, s jedne strane, i Europske zajednice i njezinih država članica, s druge strane, sastavljen u Bruxellesu, 28. srpnja 2016. godine, u izvorniku na bugarskom, češkom, danskom, engleskom, estonskom, finskom, francuskom, grčkom, latvijskom, litavskom, mađarskom, malteškom, nizozemskom, njemačkom, poljskom, portugalskom, rumunjskom, slovačkom, slovenskom, španjolskom, švedskom i talijanskom jeziku.

**Članak 2.**

Tekst Prijelaznog sporazuma iz članka 1. ovoga Zakona, u izvorniku na engleskom jeziku i u prijevodu na hrvatski jezik, glasi:

PRIJELAZNI  
SPORAZUM O GOSPODARSKOM PARTNERSTVU  
IZMEĐU GANE, S JEDNE STRANE,  
I EUROPSKE ZAJEDNICE  
I NJEZINIH DRŽAVA ČLANICA, S DRUGE STRANE

REPUBLIKA GANA,

s jedne strane, i

KRALJEVINA BELGIJA,

REPUBLIKA BUGARSKA,

ČEŠKA REPUBLIKA,

KRALJEVINA DANSKA,

SAVEZNA REPUBLIKA NJEMAČKA,

REPUBLIKA ESTONIJA,

IRSKA,

HELENSKA REPUBLIKA,

KRALJEVINA ŠPANJOLSKA,

FRANCUSKA REPUBLIKA,

TALIJANSKA REPUBLIKA,

REPUBLIKA CIPAR,

REPUBLIKA LATVIJA,

REPUBLIKA LITVA,

VELIKO VOJVODSTVO LUKSEMBURG,

REPUBLIKA MAĐARSKA,

MALTA,

KRALJEVINA NIZOZEMSKA,

REPUBLIKA AUSTRIJA,

REPUBLIKA POLJSKA,

PORTUGALSKA REPUBLIKA,

RUMUNJSKA,

REPUBLIKA SLOVENIJA,

SLOVAČKA REPUBLIKA,

REPUBLIKA FINSKA,

KRALJEVINA ŠVEDSKA,

UJEDINJENA KRALJEVINA VELIKE BRITANIJE I SJEVERNE IRSKE,

i

EUROPSKA ZAJEDNICA,

s druge strane,

## PREAMBULA

UZIMAJUĆI u obzir Sporazum o partnerstvu između članica skupine afričkih, karipskih i pacifičkih država, s jedne strane, i Europske zajednice i njezinih država članica, s druge strane, potpisan u Cotonouu 23. lipnja 2000. i revidiran u Luxembourg u 25. lipnja 2005., dalje u tekstu „Sporazum iz Cotonoua”;

UZIMAJUĆI u obzir činjenicu da će trgovinske povlastice odobrene na temelju Sporazuma iz Cotonoua isteći 31. prosinca 2007.;

UZIMAJUĆI u obzir mogući negativan učinak koji bi istek trgovinskih povlastica iz Cotonoua imao na trgovinu između stranaka, ako se do 1. siječnja 2008. ne uvede trgovinski sporazum usklađen sa Svjetskom trgovinskom organizacijom (WTO) koji bi naslijedio postojeći;

PREPOZNAJUĆI stoga potrebu uspostave prijelaznog sporazuma kojim bi se zaštitili gospodarski i trgovinski interesi stranaka;

S OBZIROM NA to da stranke žele dodatno ojačati svoje gospodarske i trgovinske odnose te uspostaviti bliske i trajne odnose koji se temelje na partnerstvu i suradnji,

S OBZIROM NA značaj koji stranke pridaju načelima i pravilima koja uređuju multilateralni trgovinski sustav, posebno pravima i obvezama iz Općeg sporazuma o carinama i trgovini iz 1994. (GATT iz 1994.) i drugim multilateralnim sporazumima priloženim Sporazumu o osnivanju Svjetske trgovinske organizacije (dalje u tekstu „Sporazum o osnivanju WTO-a”) i njihovoj primjeni na transparentan i nediskriminirajući način;

PONOVNO POTVRĐUJUĆI svoju predanost poštovanju ljudskih prava, demokratskih načela i vladavine prava, što su bitni elementi Sporazuma iz Cotonoua, te dobrom upravljanju, koje predstavlja temeljni element Sporazuma iz Cotonoua;

S OZBIROM NA potrebu za promicanjem i ubrzanjem gospodarskog, kulturnog i društvenog razvoja država s ciljem doprinošenja miru i sigurnosti te promicanja stabilnog političkog i demokratskog okvira;

S OBZIROM NA značaj koji stranke pridaju razvojnim ciljevima dogovorenim na međunarodnoj razini i milenijskim razvojnim ciljevima Ujedinjenih naroda;

PONOVNO POTVRĐUJUĆI svoju predanost zajedničkom radu na postizanju ciljeva iz Sporazuma iz Cotonoua, posebno iskorjenjivanje siromaštva, održivi razvoj i postupna integracija država AKP-a u svjetsko gospodarstvo;

ŽELEĆI stvoriti nove mogućnosti za zapošljavanje, privlačenje ulaganja i poboljšanje uvjeta života na područjima stranaka uz istodobno promicanje održivog razvoja;

S OZBIROM NA značaj tradicionalnih veza koje postoje između Europske zajednice, njezinih država članica i zapadnoafričkih država, posebno što se tiče povijesnih, političkih i gospodarskih veza;

PREPOZNAJUĆI razliku u stupnjevima gospodarskog i društvenog razvoja koja postoji između zapadnoafričkih država i Europske zajednice;

UVJERENI da će ovaj Sporazum stvoriti novo i povoljnije ozračje u njihovim odnosima u područjima gospodarskog upravljanja, trgovine i ulaganja te otvoriti nove mogućnosti za rast i razvoj;

PREPOZNAJUĆI važnost razvojne suradnje za provedbu ovog Sporazuma;

ČEKAJUĆI sklapanje globalnog Sporazuma o gospodarskom partnerstvu između zapadnoafričkih država i Europske zajednice;

PONOVNO POTVRĐUJUĆI svoju predanost potpori regionalne integracije u Zapadnoj Africi, a posebno promicanju regionalne gospodarske integracije kao ključnog instrumenta za njihovu integraciju u svjetsko gospodarstvo, pomažući im u suočavanju s izazovima povezanim s globalizacijom i u postizanju gospodarskog i socijalnog razvoja kojemu teže;

SPORAZUMJELE SU SE

GLAVA I.

CILJEVI

ČLANAK 1.

Okvirni sporazum

Ovaj Sporazum predstavlja početni okvir za Sporazum o gospodarskom partnerstvu (SGP).

ČLANAK 2.

Ciljevi

Ciljevi ovog Sporazuma su sljedeći:

- (a) omogućiti Gani da iskoristi poboljšani pristup tržištu koji joj nudi stranka EZ u okviru pregovora o SGP-u i time izbjeći poremećaj trgovine između Gane i Europske zajednice nakon isteka prijelaznog trgovinskog režima iz Sporazuma iz Cotonoua 31. prosinca 2007. do sklapanja potpunog SGP-a;

- (b) uspostaviti temelje za pregovore o SGP-u koji doprinosi smanjenju siromaštva, promiče regionalnu integraciju, gospodarsku suradnju i dobro upravljanje u Zapadnoj Africi te poboljšava kapacitete Zapadne Afrike u pogledu trgovinske politike i pitanja povezanih s trgovinom;
- (c) promicati skladnu i postupnu integraciju Gane u svjetsko gospodarstvo, u skladu s njezinim političkim odabirima i razvojnim prioritetima;
- (d) jačati postojeće odnose među strankama na temelju solidarnosti i obostranog interesa;
- (e) stvoriti sporazum koji je u skladu s člankom XXIV. GATT-a iz 1994.

## GLAVA II.

### PARTNERSTVO ZA RAZVOJ

#### ČLANAK 3.

##### Razvojna suradnja u okviru ovog Sporazuma

Stranke se obvezuju surađivati radi provođenja ovog Sporazuma i doprinijeti podržavanju stranke Gane u postizanju ciljeva SGP-a. Ta suradnja odvija se u financijskom i nefinancijskom obliku.

## ČLANAK 4.

Suradnja u financiranju  
razvoja u okviru ovog Sporazuma

1. Razvojna suradnja za regionalnu gospodarsku suradnju i integraciju, kako je predviđena u Sporazumu iz Cotonoua, provodi se s ciljem maksimiranja očekivanih koristi ovog Sporazuma.
2. Financiranje Europske zajednice koje se odnosi na razvojnu suradnju između stranke Gane i Europske zajednice, kojim se podupire provedba ovog Sporazuma, odvija se u okviru pravila i odgovarajućih postupaka predviđenih Sporazumom iz Cotonoua, posebno postupaka programiranja Europskog razvojnog fonda te u okviru odgovarajućih financijskih instrumenata koji se financiraju iz općeg proračuna Europske unije. U ovom kontekstu, pružanje podrške provedbi važećeg SGP-a jedan je od prioriteta.
3. Države članice Europske zajednice zajednički se obvezuju podupirati, pomoću svoje razvojne politike i instrumenata, aktivnosti razvojne suradnje za regionalnu gospodarsku suradnju i integraciju te za provedbu ovog Sporazuma, i na nacionalnoj i na regionalnoj razini, u skladu s načelima komplementarnosti i učinkovitosti pomoći.

4. Stranke surađuju kako bi olakšale sudjelovanje drugih donatora koji žele podržati napore stranke Gane u postizanju ciljeva ovog Sporazuma.
  
5. Stranke priznaju korisnost regionalnih financijskih mehanizama, kao što je regionalni fond za SGP, koji su uspostavile regije te koji je za regije uspostavljen, kako bi se usmjerilo financiranje na regionalnoj i nacionalnoj razini i učinkovito provele mjere koje prate važeći Sporazum. Europska zajednica obvezuje se usmjeriti svoju potporu bilo kroz vlastite financijske mehanizme regije ili kroz one koje dogovore stranke potpisnice ovog Sporazuma, u skladu s pravilima i postupcima određenima u Sporazumu iz Cotonoua i u skladu s načelima učinkovitosti pomoći utvrđenima u Pariškoj deklaraciji, s ciljem jednostavne, učinkovite i brze provedbe.
  
6. Pri provedbi stavaka od 1. do 5., stranke se obvezuju surađivati na financijski i nefinancijski način u područjima utvrđenima u člancima 5., 6., 7. i 8.

## ČLANAK 5.

### Poslovno okruženje

Stranke su suglasne da je poslovno okruženje ključni čimbenik gospodarskog razvoja i da su, uslijed toga, odredbe ovog Sporazuma usmjerene na doprinošenje tom zajedničkom cilju.

Stranke se obvezuju, u skladu s odredbama članka 4., neprekidno poticati poboljšanje poslovnog okruženja.

## ČLANAK 6.

### Potpora provedbi pravila

Stranke su suglasne da je provedba trgovinskih pravila, za koja su područja suradnje detaljno utvrđena u pojedinim poglavljima ovog Sporazuma, ključni čimbenik u postizanju ciljeva ovog Sporazuma. Suradnja u tom području provodit će se u skladu s odredbama iz članka 4.

## ČLANAK 7.

Jačanje i unapređenje  
sektorâ proizvodnje

U kontekstu provedbe ovog Sporazuma, stranke ističu svoju spremnost na promicanje unapređenja konkurentnosti sektora proizvodnje na koje se odnosi ovaj Sporazum u Gani.

Stranke su suglasne surađivati putem instrumenata suradnje, kako je definirano u članku 4., te podupirati:

- repozicioniranje privatnog sektora u odnosu na nove gospodarske mogućnosti koje su stvorene ovim Sporazumom,
- utvrđivanje i provedbu strategija unapređenja,
- poboljšanje okruženja privatnog sektora i poslovnog okruženja, kako je definirano u člancima 5. i 6.,
- promicanje partnerstva između privatnih sektora objiju stranaka.

## ČLANAK 8.

### Suradnja u pogledu financijske prilagodbe

1. Stranke su svjesne izazova koje bi ukidanje ili bitno smanjenje carina predviđenih ovim Sporazumom moglo predstavljati za Ganu i suglasne su uspostaviti dijalog i suradnju u tom području.
2. S obzirom na raspored liberalizacije koji su dogovorile stranke ovog Sporazuma, stranke su suglasne s uspostavom dubinskog dijaloga o mjerama fiskalne prilagodbe kako bi u konačnici osigurale uravnoteženi proračun Gane.
3. Stranke su suglasne surađivati, u okviru odredaba članka 4., posebno putem olakšavanja mjera potpore u sljedećim područjima:
  - (a) doprinos u značajnoj mjeri apsorpiranju neto fiskalnih posljedica koji je u potpunosti u skladu s fiskalnim reformama;
  - (b) potpora fiskalnim reformama kako bi se popratio dijalog u ovom području.

## ČLANAK 9.

### Suradnja u međunarodnim forumima

Stranke nastoje surađivati u svim međunarodnim forumima gdje se raspravlja o pitanjima važnim za ovo partnerstvo.

GLAVA III.

TRGOVINSKI REŽIM ZA ROBU

POGLAVLJE 1.

CARINE I NECARINSKE MJERE

ČLANAK 10.

Carine

1. Carina uključuje sve pristojbe ili davanja bilo kakve vrste, uključujući bilo kakav oblik dodatnog poreza ili dodatnog davanja, koji su uvedeni u vezi s uvozom ili izvozom robe, ali ne uključuje bilo kakva:
  - (a) davanja s istovrsnim učinkom kao unutarnji porezi ili druga unutarnja davanja koja su uvedena sukladno članku 19.;
  - (b) antidampinške, kompenzacijske ili zaštitne mjere koje su uvedene sukladno poglavlju 2.;
  - (c) naknade ni druga davanja uvedena u skladu s člankom 11.

2. Za svaki proizvod osnovna carina, na koju se trebaju primjenjivati sukcesivna smanjenja, specificirana je u tarifnom rasporedu svake stranke.

## ČLANAK 11.

### Naknade i druga davanja

1. Stranke ponovno potvrđuju svoju obvezu poštovanja odredaba članka VIII. GATT-a iz 1994.
2. Međutim, naknade i druga davanja povezana s pravnim obvezama, koja postoje u vrijeme potpisivanja ovog Sporazuma, kao što je navedeno u Prilogu 3., nastavljaju se primjenjivati najdulje u razdoblju od deset godina. To se razdoblje može produžiti odlukom Odbora za SGP ako je to potrebno kako bi se poštovale te pravne obveze.

## ČLANAK 12.

### Carine za proizvode podrijetlom iz Gane

Proizvodi podrijetlom iz Gane uvoze se u stranku EZ-a bez carina, osim proizvoda navedenih u Prilogu 1. te pod uvjetima koji su ondje definirani.

## ČLANAK 13.

Carine za proizvode  
podrijetlom iz stranke EZ-a

Carine na uvoz u Ganu proizvoda podrijetlom iz stranke EZ-a smanjuju se ili ukidaju u skladu s rasporedom liberalizacije carina iz Priloga 2.

## ČLANAK 14.

## Pravila o podrijetlu

Za potrebe ovog poglavlja, „s podrijetlom” primjenjuje se na robu koja ispunjava povlaštena pravila o podrijetlu koja su na snazi 1. siječnja 2008. između stranaka.

Stranke na temelju pravila o podrijetlu definiranih u Sporazumu iz Cotonoua najkasnije do 30. lipnja 2008. uspostavljaju zajednički i reciprocitetni režim o pravilima o podrijetlu koji će stupiti na snagu najkasnije prvog dana privremene primjene ovog Sporazuma, osiguravajući poboljšanje te uzimajući u obzir razvojne ciljeve Gane. Taj novi režim Odbor za SGP priložiti će ovom Sporazumu.

Najkasnije tri godine od dana stupanja na snagu ovog Sporazuma, stranke će preispitati odredbe koje su na snazi i koje uređuju pravila o podrijetlu s ciljem pojednostavnjenja koncepata i metoda korištenih u svrhu određivanja podrijetla, uzimajući u obzir razvojne ciljeve Gane. U tom postupku revizije stranke će uzeti u obzir tehnološki razvoj, proizvodne procese i sve ostale čimbenike, uključujući kontinuirane reforme u pogledu pravila o podrijetlu, što može zahtijevati izmjenu reciprocitetnog režima utvrđenog u pregovorima. Svaka izmjena ili zamjena provest će se odlukom Odbora za SGP.

## ČLANAK 15.

### Mirovanje

1. Neovisno o člancima 23. i 24., od dana stupanja na snagu ovog Sporazuma u trgovini među strankama ne uvode se nikakve nove uvozne carine i ne povećavaju se one carine koje se trenutačno primjenjuju.
2. Neovisno o stavku 1. i u kontekstu dovršavanja provedbe zajedničke vanjske tarife Ekonomske zajednice zapadnoafričkih država (ECOWAS), Gana može do 31. prosinca 2011. revidirati svoje osnovne carine koje se primjenjuju na robu podrijetlom iz Europske zajednice sve dok opća prisutnost tih carina nije veća od pojave carina navedenih u Prilogu 2.

## ČLANAK 16.

## Carine na izvoz

Od dana stupanja na snagu ovog Sporazuma u trgovini među strankama ne uvode se nikakve nove izvozne carine ili istovrsna davanja niti se povećavaju one carine koje se trenutačno primjenjuju.

U iznimnim okolnostima, ako stranka Gana može iskazati posebne potrebe u smislu prihoda, zaštite mladih industrija ili zaštite okoliša, mogu se, privremeno i nakon savjetovanja sa strankom EZ-om, uvesti izvozne carine ili istovrsna davanja na ograničeni broj dodatnih proizvoda te bi se mogla povećati primjena onih koje već postoje.

Stranke su suglasne preispitati odredbe ovog članka u okviru Odbora za SGP najkasnije tri godine nakon stupanja na snagu ovog Sporazuma, u potpunosti uzimajući u obzir njihov utjecaj na razvoj i diversifikaciju gospodarstva stranke Gana.

## ČLANAK 17.

Povoljniji tretman koji proizlazi  
iz sporazuma o slobodnoj trgovini

1. U vezi s pitanjima obuhvaćenima ovim poglavljem, stranka EZ odobrava stranci Gani svaki povoljniji tretman koji se primjenjuje zbog toga što je stranka EZ nakon potpisivanja ovog Sporazuma postala stranka sporazuma o slobodnoj trgovini s trećim stranama.
2. S obzirom na pitanja obuhvaćena ovim poglavljem, stranka Gana odobrava stranci EZ-u svaki povoljniji tretman koji se primjenjuje zbog toga što je stranka Gana nakon potpisivanja ovog Sporazuma postala stranka sporazuma o slobodnoj trgovini s bilo kojim velikim trgovinskim partnerom.
3. Ako stranka Gana od velikog trgovinskog partnera dobije tretman koji je bitno povoljniji od tretmana koji nudi stranka EZ, stranke će započeti savjetovanje i zajednički će odlučiti o provedbi odredaba iz stavka 2.
4. Odredbe ovog poglavlja ne smiju se tumačiti na način da obvezuju stranke da uzajamno proširuju bilo koji povoljniji tretman koji je primjenjiv kao posljedica činjenice da je jedna od stranaka stranka sporazuma o slobodnoj trgovini s trećim strankama na dan potpisivanja ovog Sporazuma.

5. Za potrebe ovog članka, „sporazum o slobodnoj trgovini” znači sporazum koji u bitnoj mjeri liberalizira trgovinu i osigurava nepostojanje ili uklanjanje gotovo sve diskriminacije između stranaka tog sporazuma tako da uklanja postojeće diskriminirajuće mjere i/ili zabranjuje nove ili još više diskriminirajuće mjere, ili nakon stupanja na snagu tog sporazuma ili na temelju razumnog vremenskog okvira.

6. Za potrebe ovog članka, „veliki trgovinski partner” znači bilo koja razvijena zemlja ili zemlja s udjelom od više od 1 % u svjetskom robnom izvozu u godini koja prethodi stupanju na snagu sporazuma o slobodnoj trgovini iz stavka 2., ili bilo koja skupina zemalja koje djeluju pojedinačno, zajedno ili na temelju sporazuma o slobodnoj trgovini sa zajedničkim udjelom od više od 1,5 % u svjetskom robnom izvozu u godini koja prethodi stupanju na snagu sporazuma o slobodnoj trgovini iz stavka 2.<sup>1</sup>

## ČLANAK 18.

### Zabrana količinskih ograničenja

Neovisno o odredbama članaka 23., 24. i 25., stupanjem na snagu ovog Sporazuma ukidaju se sve zabrane ili ograničenja koja se primjenjuju na uvoz ili izvoz između stranaka, izuzev carina, poreza, naknada i drugih davanja iz članka 11., bilo da se provode kvotama, uvoznim ili izvoznim dozvolama ili drugim mjerama. Ne smiju se uvesti nove takve mjere.

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<sup>1</sup> Za ovaj izračun koriste se službeni podaci WTO-a o vodećim izvoznicima u svjetskoj trgovini robom (isključujući trgovinu unutar EU-a).

## ČLANAK 19.

Nacionalni tretman unutarnjih poreza  
i propisa

1. Uvezeni proizvodi podrijetlom iz druge stranke ne podliježu, bilo izravno ili neizravno, unutarnjim porezima ili drugim unutarnjim davanjima bilo koje vrste, višima od onih koji se primjenjuju, izravno ili neizravno, na slične nacionalne proizvode. Nadalje, stranke ne smiju na neki drug način primjenjivati unutarnje poreze ili druga unutarnja davanja radi pružanja zaštite nacionalnoj proizvodnji.
  
2. Uvezenim proizvodima podrijetlom iz druge stranke dodjeljuje se tretman koji nije manje povoljan od tretmana dodijeljenog sličnim domaćim proizvodima na temelju svih zakona, propisa i zahtjeva koji utječu na njihovu unutarnju prodaju, ponudu za prodaju, kupnju, prijevoz, distribuciju ili uporabu. Odredbe ovog stavka ne sprečavaju primjenu različitih davanja za unutarnji prijevoz koja se temelje isključivo na ekonomičnom funkcioniranju prijevoznih sredstava, a ne na nacionalnosti proizvoda.
  
3. Nijedna stranka ne smije uspostaviti niti provoditi unutarnji količinski propis o miješanju, obradi ili korištenju proizvoda u točno određenim količinama ili omjerima koji bi zahtijevali, izravno ili neizravno, da bilo koji točno određeni iznos ili omjer nekog proizvoda koji podliježe propisu mora biti nabavljen iz domaćih izvora. Osim toga, nijedna stranka ne smije na neki drugi način primjenjivati interne količinske propise kako bi zaštitila domaću proizvodnju.

4. Odredbe ovog članka ne sprečavaju isplatu subvencija isključivo nacionalnim proizvođačima, uključujući plaćanja nacionalnim proizvođačima iz prihoda od unutarnjih poreza ili davanja primijenjenih u skladu s odredbama ovog članka, i subvencije realizirane kupnjom nacionalnih proizvoda od strane vlade ili u korist vlade.
5. Odredbe ovog članka ne primjenjuju se na zakone, propise, postupke ili prakse koji se odnose na javnu nabavu.
6. Odredbe ovog članka ne dovode u pitanje odredbe poglavlja ovog Sporazuma o trgovinskim zaštitnim instrumentima.

## ČLANAK 20.

### Sigurnost hrane

Ako usklađenost s odredbama ovog Sporazuma uzrokuje probleme s dostupnošću ili pristupom prehrambenim proizvodima ili drugim proizvodima koji su bitni za osiguranje sigurne opskrbe hranom i ako to stanje uzrokuje ili može uzrokovati velike poteškoće za stranku Ganu, potonja može poduzeti odgovarajuće mjere u skladu s postupcima utvrđenim u članku 25.

## ČLANAK 21.

Posebne odredbe o  
administrativnoj suradnji

1. Stranke su suglasne da je administrativna suradnja ključna za provedbu i kontrolu povlaštenog postupanja odobrenog na temelju ove glave i naglašavaju svoju predanost borbi protiv nepravilnosti i prijevare u carinskim i povezanim pitanjima.
2. Ako stranka na temelju objektivnih informacija utvrdi nepostojanje administrativne suradnje i/ili nepravilnosti ili prijevaru, dotična stranka može privremeno suspendirati odgovarajući povlašteni tretman odobren dotičnom (-im) proizvodu (-ima) u skladu s ovim člankom.
3. Za potrebe ovog članka uskraćivanje administrativne suradnje, među ostalim, znači:
  - (a) višekratno neispunjenje obveza provjere podrijetla dotičnog(-ih) proizvoda(-â);
  - (b) višekratno odbijanje ili nepotrebno odlaganje izvršavanja i/ili dostave rezultata naknadne provjere dokaza o podrijetlu;

- (c) višekratno odbijanje ili nepotrebno odlaganje izdavanja dozvole za misije administrativne suradnje za provjeru vjerodostojnosti dokumenata ili točnosti informacija koje su važne za dotični povlašteni tretman.

Za potrebe ovog članka nepravilnosti ili prijevara mogu se utvrditi, među ostalim, ako se uvoz robe koji premašuje uobičajenu razinu proizvodnje i izvozne sposobnosti druge stranke bez zadovoljavajućeg objašnjenja naglo poveća, a to je povezano s objektivnim informacijama o nepravilnostima ili prijevari.

4. Primjena privremene suspenzije podliježe sljedećim uvjetima:

- (a) Stranka koja na temelju objektivnih informacija utvrdi nepostojanje administrativne suradnje i/ili nepravilnosti ili prijevaru, bez nepotrebnog odlaganja obavješćuje Odbor za SGP o svojim nalazima zajedno s objektivnim informacijama te započinje savjetovanja s Odborom za SGP na temelju svih odgovarajućih informacija i objektivnih nalaza, s ciljem pronalaženja rješenja koje je prihvatljivo za obje stranke;
- (b) Ako se stranke koje su započele savjetovanje u okviru Odbora za SGP, kako je gore predviđeno, u roku od tri mjeseca od obavijesti ne uspiju usuglasiti o prihvatljivom rješenju, dotična stranka može privremeno suspendirati odgovarajući povlašteni tretman odobren dotičnom (-im) proizvodu (-ima). O privremenoj suspenziji se bez nepotrebnog odlaganja obavješćuje Odbor za SGP;

(c) Privremene suspenzije na temelju ovog članka ograničene su na one koje su potrebne kako bi se zaštitili financijski interesi dotične stranke. Ne primjenjuju se dulje od šest mjeseci, a taj se rok može produljiti. O privremenim se suspenzijama odmah nakon njihova usvajanja obavješćuje Odbor za SGP. One podliježu periodičnim savjetovanjima u okviru Odbora za SGP, posebno s ciljem njihova ukidanja čim prestanu postojati uvjeti za njihovu primjenu.

5. Istodobno s obavijesti Odboru za SGP navedenoj u stavku 4. točki (a), dotična stranka trebala bi u svom službenom listu objaviti obavijest za uvoznike. U toj obavijesti za uvoznike trebalo bi biti navedeno da je za dotični proizvod dobiven dokaz, na temelju objektivnih informacija, o nepostojanju administrativne suradnje i/ili nepravilnostima ili prijevari.

## ČLANAK 22.

### Upravljanje administrativnim pogreškama

U slučaju da nadležna tijela učine pogrešku u ispravnom upravljanju sustavima povlaštenog izvoza, a posebno u primjeni odredaba o definiciji pojma „proizvodi s podrijetlom” i načinima administrativne suradnje, i ako te pogreške imaju posljedice u smislu uvoznih carina, stranka koja je suočena s takvim posljedicama može od Odbora za SGP zatražiti da ispita mogućnosti donošenja svih odgovarajućih mjera za rješenje te situacije.

## POGLAVLJE 2.

## MJERE ZAŠTITE TRGOVINE

## ČLANAK 23.

## Antidampinške i kompenzacijske mjere

1. Podložno odredbama ovog članka, nijedna odredba ovog Sporazuma ne sprečava stranku EZ ili stranku Ganu da donose antidampinške ili kompenzacijske mjere u skladu s odgovarajućim sporazumima WTO-a. Za potrebe ovog članka, podrijetlo se određuje u skladu s nepovlaštenim pravilima stranaka o podrijetlu.
2. Prije uvođenja konačnih antidampinških ili kompenzacijskih pristojbi, stranke razmatraju mogućnost konstruktivnih pravnih sredstava, poput onih predviđenih u odgovarajućim sporazumima WTO-a. U tu svrhu stranke mogu održati odgovarajuća savjetovanja.
3. Prije pokretanja bilo kakve istrage stranka EZ obavješćuje stranku Ganu o primitku uredno dokumentiranog prigovora.
4. Odredbe ovog članka primjenjuju se u svim istražnim postupcima pokrenutima nakon stupanja na snagu ovog Sporazuma.
5. Odredbe ovog članka ne podliježu odredbama o rješavanju sporova ovog Sporazuma.

## ČLANAK 24.

## Multilateralne zaštitne mjere

1. Podložno odredbama ovog članka, ovaj Sporazum ne sprečava stranku Ganu i stranku EZ da donesu mjere u skladu s člankom XIX. GATT-a iz 1994., Sporazumom WTO-a o zaštitnim mjerama i člankom 5. Sporazuma WTO-a o poljoprivredi. Za potrebe ovog članka podrijetlo se određuje u skladu s nepovlaštenim pravilima o podrijetlu stranaka.
2. Neovisno o stavku 1., s obzirom na opće razvojne ciljeve ovog Sporazuma i malu veličinu gospodarstva Gane, stranka EZ isključuje uvoz iz Gane iz svih mjera poduzetih na temelju članka XIX. GATT-a iz 1994., Sporazuma WTO-a o zaštitnim mjerama i članka 5. Sporazuma WTO-a o poljoprivredi.
3. Odredbe stavka 2. primjenjuju se pet godina od datuma stupanja Sporazuma na snagu. Najkasnije 120 dana prije kraja tog razdoblja, Odbor za SGP preispituje provedbu tih odredaba s obzirom na razvojne potrebe stranke Gane, s ciljem određivanja je li potrebno dodatno produljiti njihovo razdoblje primjene.

4. Odredbe stavka 1. ne podliježu odredbama ovog Sporazuma o rješavanju sporova.

## ČLANAK 25.

### Bilateralne zaštitne mjere

1. Nakon što ispita alternativna rješenja, stranka može primijeniti zaštitne mjere ograničenog trajanja koje odstupaju od odredaba članka 12. i 13. poglavlja 1., pod uvjetima i u skladu s postupcima utvrđenima ovim člankom.
2. Zaštitne mjere iz stavka 1. mogu se poduzeti ako se proizvod s podrijetlom iz jedne stranke uvozi na područje druge stranke u povećanim količinama i pod uvjetima koji uzrokuju ili prijete uzrokovanjem:
  - (a) ozbiljne štete domaćoj proizvodnji koja proizvodi istovjetne ili izravno konkurentne proizvode na području stranke uvoznice; ili
  - (b) poremećaja u nekom sektoru gospodarstva, posebno ako ti poremećaji uzrokuju veće socijalne probleme ili teškoće koje bi mogle dovesti do ozbiljnog pogoršanja gospodarskog stanja stranke uvoznice; ili
  - (c) poremećaja na tržištima istovjetnih ili izravno konkurentnih poljoprivrednih proizvoda<sup>2</sup> ili mehanizama kojima se uređuju ta tržišta.

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<sup>2</sup> Za potrebe ovog članka poljoprivredni proizvodi su proizvodi obuhvaćeni Prilogom I. Sporazuma WTO-a o poljoprivredi.

3. Zaštitne mjere iz ovog članka ne prelaze ono što je potrebno za otklanjanje ili sprečavanje ozbiljne štete ili poremećaja, je definirano u stavcima 2. i 4. te stavku 5. točki (b). Te zaštitne mjere stranke uvoznice mogu se sastojati samo od jednog ili više sljedećih elemenata:

- (a) suspenzije bilo kakvog daljnjeg sniženja stope uvozne carine za dotični proizvod, kako je predviđeno ovim Sporazumom;
- (b) povećanja carine za dotični proizvod do razine koja ne premašuje carinu koja se primjenjuje na druge članice WTO-a i
- (c) uvođenja carinskih kvota za dotični proizvod.

4. Ne dovodeći u pitanje stavke 1., 2. i 3., ako se bilo koji proizvod podrijetlom iz Gane uvozi u jednu od ili u više najudaljenijih regija stranke EZ-a u povećanim količinama i pod uvjetima koji uzrokuju ili bi mogli uzrokovati jednu od situacija iz stavka 2. točaka (a), (b) i (c), stranka EZ može u skladu s postupcima utvrđenima u stavcima 6. do 9. poduzeti mjere nadzora ili zaštitne mjere ograničene na dotičnu regiju ili dotične regije.

5. (a) Ne dovodeći u pitanje stavke 1., 2. i 3. ako se bilo koji proizvod podrijetlom iz stranke EZ-a uvozi u takvim povećanim količinama i pod uvjetima koji uzrokuju ili prijete uzrokovanjem jedne od situacija iz stavka 2. točaka (a), (b) i (c), stranka Gana može poduzeti mjere nadzora ili zaštitne mjere ograničene na svoje područje u skladu s postupcima utvrđenima u stavcima 6. do 9.;

(b) Stranka Gana može poduzeti zaštitne mjere ako se proizvod podrijetlom iz stranke EZ-a zbog sniženja carina na njezino područje uvozi u takvim povećanim količinama ili pod uvjetima koji uzrokuju ili bi mogli uzrokovati poremećaje u industriji u povoju koja proizvodi istovjetne ili izravno konkurentne proizvode. Takva odredba primjenjiva je samo u razdoblju od deset godina od dana stupanja na snagu ovog Sporazuma. Mjere se moraju poduzeti u skladu s odredbama stavaka 6. do 9.

Međutim, ako se obje stranke slože, taj se rok može produljiti, ako, unatoč potencijalu industrijskog razvoja i naporima koji su zaista uloženi, taj cilj nije ostvaren zbog svjetske gospodarske situacije ili ozbiljnih problema koji utječu na Ganu.

6. (a) Zaštitne mjere iz ovog članka provode se samo onoliko koliko je potrebno za sprečavanje ili otklanjanje ozbiljne štete ili poremećaja poput onih opisanih u stavcima 2., 4. i 5.;

(b) Zaštitne mjere iz ovog članka ne smiju se primjenjivati dulje od dvije godine. Ako okolnosti koje opravdavaju uvođenje zaštitnih mjera i dalje traju, takve se mjere mogu produžiti za dodatno razdoblje od najviše dvije godine. Ako Gana primjenjuje zaštitnu mjeru, ili ako stranka EZ primjenjuje mjeru ograničenu na područje jedne ili više svojih najudaljenijih regija, ta se mjera ipak može primjenjivati u razdoblju od najviše četiri godine i, ako okolnosti koje opravdavaju uvođenje zaštitnih mjera i dalje traju, može biti produžena za daljnje razdoblje od četiri godine;

(c) Zaštitne mjere iz ovog članka koje traju dulje od jedne godine moraju sadržavati jasne elemente koji postupno dovode do ukidanja razloga i mjera najkasnije na kraju predviđenog razdoblja;

(d) Osim u iznimnim okolnostima koje su podnesene na odobrenje Odboru za SGP, nijedna zaštitna mjera iz ovog članka ne primjenjuje se na uvoz proizvoda koji je prethodno podlijegao takvoj mjeri tijekom razdoblja od najmanje jedne godine od isteka mjere.

7. Na provedbu gore navedenih stavaka primjenjuju se sljedeće odredbe:
- (a) Ako stranka smatra da postoji jedna od okolnosti iz stavaka 2., 4. i/ili 5., ona odmah upućuje to pitanje Odboru za SGP na razmatranje;
  - (b) Odbor za SGP može dati bilo kakvu preporuku potrebnu za otklanjanje nastalih okolnosti. Ako Odbor za SGP ne da preporuku za otklanjanje okolnosti ili ako se u roku od 30 dana od upućivanja predmeta Odboru za SGP ne pronađe drugo zadovoljavajuće rješenje, stranka uvoznica može donijeti odgovarajuće mjere za otklanjanje okolnosti u skladu s ovim člankom;
  - (c) Prije poduzimanja bilo koje mjere predviđene u ovom članku ili u slučajevima na koje se primjenjuje stavak 8., Gana što je prije moguće Odboru za SGP dostavlja sve relevantne informacije koje se mogu iskoristiti za cjelovito razmatranje situacije, s ciljem pronalaženja rješenja koje je prihvatljivo dotičnim strankama;
  - (d) Prilikom odabira zaštitnih mjera u skladu s ovim člankom prednost se mora dati mjerama koje omogućuju učinkovito i brzo otklanjanje dotičnog problema, a da pritom u najmanjoj mogućoj mjeri remete dobro funkcioniranje ovog Sporazuma;

(e) O svakoj se zaštitnoj mjeri poduzetoj na temelju ovog članka odmah obavješćuje Odbor za SGP te one podliježu periodičnom savjetovanju u okviru tog tijela, posebno s ciljem uspostave rokova za njihovo ukidanje čim to okolnosti dopuste.

8. Ako izvanredne okolnosti zahtijevaju hitno djelovanje, dotična stranka uvoznica, bilo stranka EZ-a ili stranka Gana, može privremeno poduzeti mjere predviđene u stavcima 3., 4. i/ili 5. bez ispunjavanja zahtjeva stavka 7. Takve mjere mogu trajati najviše 180 dana ako ih poduzima stranka EZ i 200 dana ako te mjere poduzima stranka Gana ili ako su mjere koje poduzima stranka EZ ograničene na područje jedne od ili više njezinih najudaljenijih regija. Trajanje svih takvih privremenih mjera računa se kao dio početnog razdoblja i svakog produljenja iz stavka 6. Pri poduzimanju tih privremenih mjera u obzir se uzima interes svih stranaka. Dotična stranka uvoznica obavješćuje drugu dotičnu stranku i odmah upućuje pitanje Odboru za SGP na razmatranje.

9. Ako stranka uvoznica na uvoz proizvoda primijeni administrativni postupak s ciljem brzog pružanja informacija o kretanju trgovinskih tokova koji bi mogli uzrokovati probleme iz ovog članka, o tome bez odlaganja obavješćuje Odbor za SGP.

10. Ne smije se pozivati na sporazume WTO-a kako bi se stranku spriječilo u donošenju zaštitnih mjera u skladu s ovim člankom.

## ČLANAK 26.

### Suradnja

1. Stranke uviđaju važnost suradnje u području mjera zaštite trgovine.
2. Stranke su suglasne surađivati u skladu s odredbama članka 4., uključujući suradnju u olakšavanju mjera pomoći, posebno u sljedećim područjima:
  - (a) razvoj propisa i institucija za osiguranje zaštite trgovine;
  - (b) izgradnja kapaciteta za primjenu mjera zaštite trgovine koje su predviđene ovim Sporazumom.

## POGLAVLJE 3.

## CARINA I OLAKŠAVANJE TRGOVINE

## ČLANAK 27.

## Ciljevi

1. Stranke potvrđuju važnost pitanja carina i olakšavanja trgovine u globalnom trgovinskom okruženju koje se razvija. Stranke su suglasne ojačati suradnju u tom području s ciljem osiguranja da odgovarajuće zakonodavstvo i postupci, kao i administrativna sposobnost odgovarajućih administracija, ostvaruju ciljeve učinkovitog nadzora i promicanja olakšavanja trgovine te pomažu u promicanju razvoja i regionalne integracije zemalja potpisnica.
2. Stranke su svjesne da se ni na koji način ne smiju ugroziti legitimni ciljevi javnog poretka, uključujući one koji se odnose na sigurnost i sprečavanje prijevare.
3. Stranke se obvezuju na svojim područjima osigurati slobodno kretanje robe obuhvaćene ovim Sporazumom.

## ČLANAK 28.

## Carinska i administrativna suradnja

1. Kako bi osigurale postupanje u skladu s odredbama ove glave i učinkovito odgovorile na ciljeve određene u članku 27., stranke:
  - (a) razmjenjuju informacije o carinskom zakonodavstvu i postupcima;
  - (b) razvijaju zajedničke inicijative koje se odnose na postupke uvoza, izvoza i provoza te surađuju kako bi osigurale pružanje djelotvornih usluga poslovnoj zajednici;
  - (c) surađuju na automatizaciji carinskih postupaka i drugih trgovinskih postupaka te, prema potrebi, surađuju s ciljem uspostave zajedničke norme za razmjenu podataka;
  - (d) koliko god je to moguće, utvrđuju zajednička stajališta u području carina u međunarodnim organizacijama kao što su WTO, Svjetska carinska organizacija (WCO), Ujedinjeni narodi (UN) i Konferencija Ujedinjenih naroda o trgovini i razvoju (UNCTAD);
  - (e) surađuju u planiranju i provedbi tehničke pomoći, posebice radi olakšavanja carinskih reformi i reformi za olakšavanje trgovine u skladu s odredbama ovog Sporazuma; i

(f) promiču koordinaciju između svih povezanih agencija, kako interno tako i preko granica.

2. Neovisno o stavku 1., administracije objiju stranaka pružaju uzajamnu administrativnu pomoć u carinskim pitanjima u skladu s odredbama Protokola o uzajamnoj administrativnoj pomoći u carinskim pitanjima.

## ČLANAK 29.

### Carinsko zakonodavstvo i postupci

1. Stranke su suglasne da se njihovo odnosno trgovinsko i carinsko zakonodavstvo, odredbe i postupci temelje na međunarodnim instrumentima i normama primjenjivima u području carine i trgovine, uključujući bitne elemente revidirane Konvencije iz Kyota o pojednostavnjenju i usklađivanju carinskih postupaka, Okvira norma WCO-a za osiguranje i olakšavanje globalne trgovine, skupa podataka WCO-a i harmoniziranog sustava nazivlja i brojčanog označivanja robe („HS”).

Stranke osiguravaju slobodu provoza kroz svoje područje pravcem koji je najprikladniji za provoz.

Sva ograničenja, kontrole ili zahtjevi moraju slijediti legitiman cilj javnog poretka i moraju biti nediskriminirajući, razmjerni i primjenjivati se jednoliko.

Ne dovodeći u pitanje zakonitu carinsku kontrolu i nadzor robe u provozu, stranke za promet u provozu iz područja bilo koje stranke ili u njega osiguravaju tretman koji nije manje povoljan od tretmana osiguranog za domaću robu, izvoz i uvoz te njihovo kretanje.

Stranke provode režim prijevoza pod carinskim nadzorom koji omogućuje provoz robe bez plaćanja carinske ili ostalih pristojbi, uz predočenje odgovarajućeg jamstva.

Stranke promiču i provode regionalne aranžmane za provoz s ciljem smanjenja prepreka u trgovini.

Stranke primjenjuju i služe se međunarodnim standardima i instrumentima koji se odnose na provoz.

Stranke osiguravaju suradnju i koordinaciju među svim mjerodavnim tijelima i službama na svojem području radi olakšavanja prometa u provozu i promicanja prekogranične suradnje.

2. Radi poboljšanja radnih metoda i osiguravanja nediskriminacije, transparentnosti, učinkovitosti, integriteta operacija te odgovornosti za njih, stranke:

- (a) poduzimaju daljnje mjere za smanjivanje, pojednostavnjivanje i standardizaciju podataka i dokumentacije koji su potrebni carinskim i drugim agencijama;

- (b) pojednostavnjuju zahtjeve i formalnosti gdje god je to moguće, s obzirom na brzo puštanje i carinjenje robe;
- (c) osiguravaju učinkovite, hitne i nediskriminirajuće postupke koji omogućuju pravo na žalbu protiv upravnih radnji, odluka i zaključaka carinske uprave i drugih agencija, koji utječu na uvoz, izvoz ili robu u provozu. Žalbeni postupci moraju biti lako dostupni, što se odnosi i na mala i srednja poduzeća, a troškovi moraju biti razumi i razmjerni troškovima žalbenog postupka;
- (d) osiguravaju održavanje najviših normi časnog ponašanja primjenom mjera koje odražavaju načela odgovarajućih međunarodnih konvencija i instrumenata u tom području.

## ČLANAK 30.

### Odnosi s poslovnom zajednicom

Stranke su suglasne:

- (a) osigurati javnu dostupnost, po mogućnosti u elektroničkom obliku, sveukupnog zakonodavstva, postupaka i naknada uključujući njihova obrazloženja;

- (b) da je potrebno pravodobno i redovito savjetovanje s predstavnicima trgovine o zakonodavnim prijedlozima i postupcima povezanim s carinskim i trgovinskim pitanjima. U tu svrhu svaka stranka uspostavlja mehanizme za primjereno i redovito savjetovanje između upravnih tijela i poslovne zajednice;
- (c) da bi trebalo postojati razumno razdoblje od objave novih ili izmijenjenih zakonodavstava, postupaka i naknada ili pristojbi i njihova stupanja na snagu.

Stranke javno objavljuju relevantne obavijesti administrativne naravi, uključujući zahtjeve za posredovanje i postupke za ulazak, radno vrijeme i radne postupke carinskih ureda u lukama i na graničnim prijelazima, te kontaktne točke za upućivanje upita za dostavu informacija;

- (d) poticati suradnju između subjekata i nadležnih uprava primjenom nearbitrarnih i javno dostupnih postupaka, poput memoranduma o razumijevanju koji se temelje na onima koje je objavio WCO;
- (e) osigurati da carinski i povezani zahtjevi i postupci svake od njih i dalje odgovaraju potrebama trgovinske zajednice, slijede najbolju praksu i uvijek što je moguće manje ograničavaju trgovinu.

ČLANAK 31.

Određivanje carinske vrijednosti

1. Članak VII. GATT-a iz 1994. i Sporazum o provedbi članka VII. GATT-a iz 1994. uređuju pravila za određivanje carinske vrijednosti koja se primjenjuju na uzajamnu trgovinu između stranaka
2. Stranke surađuju s ciljem postizanja zajedničkog pristupa pitanjima povezanim s određivanjem carinske vrijednosti.

ČLANAK 32.

Regionalna integracija u  
regiji Zapadne Afrike

Stranke su suglasne da će olakšati napredak carinskih reformi u regiji Zapadne Afrike.

ČLANAK 33.

Nastavak pregovora u području olakšavanja carine i trgovine

Kao dio pregovora o potpunom SGP-u, stranke su suglasne nastaviti pregovore o ovom poglavlju kako bi ga dopunile u regionalnom okviru.

## ČLANAK 34.

Posebni odbor za carine  
i olakšavanje trgovine

U okviru Odbora za SGP stranke će uspostaviti posebni odbor za carine i olakšavanje trgovine sastavljen od predstavnika stranaka. Taj će odbor izvješćivati Odbor za SGP. Raspravljat će o svim carinskim pitanjima s ciljem olakšavanja trgovine među strankama te pratiti provedbu i primjenu ovog poglavlja kao i funkcioniranje pravila o podrijetlu.

## ČLANAK 35.

## Suradnja

1. Stranke prepoznaju važnost suradnje u pogledu carinskih mjera i mjera olakšavanja trgovine za provedbu ovog Sporazuma.
2. Stranke su suglasne surađivati u skladu s odredbama članka 4., uključujući suradnju u olakšavanju mjera pomoći, posebno u sljedećim područjima:
  - (a) izrada odgovarajućih pojednostavnjenih zakonskih i regulatornih odredaba;
  - (b) informiranje i senzibilizacija subjekata, uključujući osposobljavanje dotičnog osoblja;
  - (c) izgradnja kapaciteta, modernizacija i međusobno povezivanje carinskih uprava.

## POGLAVLJE 4.

TEHNIČKE PREPREKE U TRGOVINI I SANITARNE  
I FITOSANITARNE MJERE

## ČLANAK 36.

## Multilateralne obveze i opći kontekst

Stranke ponovno potvrđuju svoja prava i obveze na temelju sporazuma WTO-a, a posebno prema Sporazumu WTO-a o primjeni sanitarnih i fitosanitarnih mjera (dalje u tekstu „Sporazum WTO-a o SPS-u”) i Sporazumu o tehničkim preprekama u trgovini (dalje u tekstu „Sporazum WTO-a o TBT-u”). Stranke također ponovno potvrđuju svoja prava i obveze u okviru Međunarodne konvencije o zaštiti bilja (IPPC), CODEX Alimentarius i Svjetske organizacije za zdravlje životinja (OIE).

Stranke ponovno potvrđuju svoju posvećenost poboljšanju javnog zdravlja u Gani, posebno jačanjem kapaciteta za prepoznavanje neusklađenih proizvoda.

Ta predanost, prava i obveze osnova su za djelatnosti stranaka na temelju ovog poglavlja.

## ČLANAK 37.

## Ciljevi

Ciljevi ovog poglavlja jesu olakšati trgovinu robom među strankama, povećati njihovu sposobnost utvrđivanja, sprečavanja i uklanjanja nepotrebnih prepreka trgovini među strankama koje stvaraju tehnički propisi, norme i postupci ocjenjivanja sukladnosti koje primjenjuje bilo koja stranka, a da se pritom ne utječe na sposobnost stranaka da zaštite zdravlje ljudi, bilja i životinja.

## ČLANAK 38.

## Područje primjene i definicije

1. Odredbe ovog poglavlja primjenjuju se na tehničke propise, norme i postupke ocjenjivanja sukladnosti kako su definirane u Sporazumu WTO-a o TBT-u te na sanitarne i fitosanitarne mjere (dalje u tekstu: „mjere SPS”) kako su definirane u Sporazumu WTO-a o SPS-u, u mjeri u kojoj utječu na trgovinu među strankama.
2. Za potrebe ovog poglavlja, osim ako je drugdje drukčije navedeno, primjenjuju se definicije iz Sporazuma WTO-a o TBT-u i Sporazuma WTO-a o SPS-u, CODEX Alimentariusu, IPPC-a i OIE-a, kao i prilikom upućivanja na „proizvode” u ovom poglavlju.

ČLANAK 39.

Nadležna tijela

Nadležna tijela stranaka za provedbu mjera iz ovog poglavlja opisana su u Dodatku II.

Stranke se, u skladu s člankom 41., uzajamno obavješćuju o svim bitnim promjenama u vezi s nadležnim tijelima navedenima u Dodatku II. U takvom slučaju Odbor za SGP donosi izmjenu Dodatka II.

ČLANAK 40.

Sanitarno i fitosanitarno zoniranje

U odnosu na uvjete uvoza stranke mogu, za svaki slučaj posebno, predložiti i utvrditi zone s definiranim sanitarnim i fitosanitarnim statusom uzimajući u obzir članak 6. Sporazuma WTO-a o SPS-u.

## ČLANAK 41.

Transparentnost trgovinskih uvjeta  
i razmjena informacija

1. Stranke se međusobno obavješćuju o svim promjenama svojih tehničkih zahtjeva za uvoz proizvoda (uključujući žive životinje i bilje).
2. Stranke su suglasne, što je prije moguće, međusobno se obavješćivati u pisanom obliku o mjerama poduzetima kako bi se spriječio uvoz bilo koje robe s ciljem rješavanja problema u vezi sa zdravljem (ljudi, životinja ili bilja), sigurnosti i okolišem, u skladu s preporukama iz Sporazuma o SPS-u.
3. Stranke su suglasne razmjenjivati informacije s ciljem suradnje kako bi njihovi proizvodi zadovoljavali tehničke zahtjeve i norme potrebne za pristup njihovu tržištu.
4. Stranke također izravno razmjenjuju informacije o drugim temama za koje se stranke usuglase da su od moguće važnosti za njihove trgovinske odnose, uključujući pitanja sigurnosti hrane, iznenadnu pojavu bolesti životinja i bilja, znanstvena mišljenja i druge značajne događaje u vezi sa sigurnošću proizvoda. Stranke se posebno obvezuju međusobno se obavješćivati kada primjenjuju načelo sanitarnog i fitosanitarnog zoniranja kako je predviđeno u članku 6. Sporazuma WTO-a o SPS-u.
5. Stranke su suglasne razmjenjivati informacije o epidemiološkom nadzoru zaraznih bolesti životinja. Također u domeni zdravlja bilja, stranke će razmjenjivati informacije o pojavi štetnih organizama koji predstavljaju poznatu i neposrednu opasnost za drugu stranku.

6. Stranke su suglasne surađivati s ciljem međusobnog ranog upozoravanja ako nova regionalna pravila mogu utjecati na trgovinu među njima.

#### ČLANAK 42.

##### Suradnja u međunarodnim tijelima

Stranke su suglasne surađivati u međunarodnim tijelima za izradu norma, uključujući olakšavanjem sudjelovanja predstavnika stranke Gane na sastancima tih tijela.

#### ČLANAK 43.

##### Suradnja

1. Stranke prepoznaju važnost suradnje u područjima tehničkih propisa, norma i postupaka ocjenjivanja sukladnosti kao i sanitarnih i fitosanitarnih mjera radi provedbe ovog Sporazuma.

2. Stranke su suglasne surađivati u skladu s odredbama članka 4. s ciljem poboljšanja kvalitete i konkurentnosti prioriternih proizvoda za Gana te pristupa tržištu EZ-a, uključujući olakšavanjem potpore, posebno one financijske prirode, u sljedećim područjima:

- (a) uspostava odgovarajućeg okvira za razmjenu informacija i stručnog znanja među strankama;
- (b) usvajanje tehničkih normi i propisa, postupaka ocjenjivanja sukladnosti te usklađenih sanitarnih i fitosanitarnih mjera na regionalnoj razini na temelju odgovarajućih međunarodnih normi;
- (c) razvoj kapaciteta javnih i privatnih dionika, uključujući obavješćivanje i osposobljavanje, s ciljem pomaganja izvoznicima da zadovolje pravila i norme EZ-a te sudjelovanja u međunarodnim organizacijama;
- (d) razvoj nacionalnih kapaciteta za ocjenu sukladnosti proizvoda i pristup tržištu EZ-a.

## GLAVA IV.

## USLUGE, ULAGANJA I PRAVILA U VEZI S TRGOVINOM

## ČLANAK 44.

Na temelju Sporazuma iz Cotonoua, stranke će surađivati kako bi olakšale primjenu svih potrebnih mjera koje će dovesti do najbržeg mogućeg sklapanja globalnog SGP-a između cijele regije Zapadne Afrike i EZ-a u sljedećim područjima:

- (a) trgovina uslugama i elektronička trgovina;
- (b) ulaganja;
- (c) tržišno natjecanje;
- (d) intelektualno vlasništvo.

Stranke će poduzeti sve potrebne mjere kako bi pokušale sklopiti globalni SGP između regije Zapadne Afrike i EZ-a prije kraja 2008.

U vezi s tim pitanjima, kao i u vezi sa svim drugim pitanjima oko kojih se stranke mogu usuglasiti, stranke podržavaju pregovore o globalnom SGP-u na temelju plana EZ-Zapadna Afrika i daljnjeg razvoja događaja od njegova donošenja. One pozdravljaju pristup od dva koraka koji počinje izradom i provedbom regionalnih politika i izgradnjom regionalnog kapaciteta, a u drugom koraku produbljanjem trgovinskih odredaba između EZ-a i Zapadne Afrike koje su međusobno dogovorile u vezi s tim pitanjima.

Ovaj članak ne dovodi u pitanje stajalište regionalnih organizacija u vezi s navedenim pitanjima.

## GLAVA V.

### IZBJEGAVANJE I RJEŠAVANJE SPOROVA

#### POGLAVLJE 1.

#### CILJ I PODRUČJE PRIMJENE

#### ČLANAK 45.

##### Cilj

Cilj ove glave jest izbjegavanje i rješavanje svih sporova među strankama kako bi se postiglo, ako je to moguće, sporazumno rješenje.

ČLANAK 46.

Područje primjene

1. Ova se glava primjenjuje na sve sporove u vezi s tumačenjem i primjenom ovog Sporazuma, uz iznimku odredaba glave II. Sporazuma i osim ako je izričito predviđeno drukčije.
2. Neovisno o stavku 1., postupak određen u članku 98. Sporazuma iz Cotonoua primjenjuje se u slučaju sporova u vezi s financiranjem razvojne suradnje kako je definirano u Sporazumu iz Cotonoua.

POGLAVLJE 2.

SAVJETOVANJA I MIRENJE

ČLANAK 47.

Savjetovanja

1. Stranke nastoje svaki spor iz članka 46. riješiti tako da započnu savjetovanja u dobroj vjeri s ciljem postizanja sporazumnog rješenja.

2. Stranka traži savjetovanja pisanim zahtjevom koji upućuje drugoj stranci, s preslikom Odboru za SGP, u kojem navodi spornu mjeru i odredbe Sporazuma s kojima prema njezinom mišljenju ta mjera nije u skladu.
3. Savjetovanja se moraju održati u roku od 40 dana od datuma podnošenja zahtjeva. Savjetovanja se smatraju okončanima u roku od 60 dana od datuma podnošenja zahtjeva, osim ako se obje stranke dogovore o nastavku savjetovanja. Sve informacije otkrivene tijekom savjetovanja ostaju povjerljive.
4. Savjetovanja o hitnim pitanjima, kao i onima koja uključuju pokvarljivu ili sezonsku robu, održavaju se u roku od 15 dana od datuma podnošenja zahtjeva, a smatraju se okončanima u roku od 30 dana od datuma podnošenja zahtjeva.
5. Ako se savjetovanja ne održe u vremenskim okvirima utvrđenima u stavku 3. odnosno u stavku 4., ili ako su savjetovanja okončana bez postizanja dogovora o sporazumnom rješenju, stranka koja je izjavila prigovor može zatražiti osnivanje arbitražnog vijeća u skladu s člankom 49.

## ČLANAK 48.

## Mirenje

1. Ako se savjetovanjima ne postigne dogovor o sporazumnom rješenju, stranke se mogu dogovorno obratiti miritelju. Osim ako stranke odluče drukčije, nadležnost postupka mirenja odnosi se na predmet na koji se upućuje u zahtjevu za savjetovanje.
2. Ako se stranke u roku od deset dana od dana dogovora o zahtjevu za mirenje ne usuglase o miritelju, predsjednik Odbora za SGP, ili osoba koju predsjednik ovlasti, odabire miritelja ždrijebom iz skupine pojedinaca koji su uvršteni na popis iz članka 64. i nisu državljani nijedne od stranaka. Odabir se obavlja u roku od 20 dana od dana podnošenja dogovora o zahtjevu za mirenje u nazočnosti predstavnika svake stranke. Miritelj će sazvati sastanak sa strankama najkasnije 30 dana nakon što je izabran. Miritelj prima podneske svake stranke najkasnije 15 dana prije sastanka i priopćuje mišljenje najkasnije 45 dana nakon što je odabran.
3. Mišljenje miritelja može uključivati preporuku o tome kako riješiti spor u skladu s odredbama iz članka 53. Mišljenje miritelja nije obvezujuće.
4. Stranke se mogu usuglasiti o izmjeni rokova iz stavka 2. Miritelj također može odlučiti izmijeniti te rokove na zahtjev bilo koje stranke ili na vlastitu inicijativu, s obzirom na posebne poteškoće s kojima se suočava dotična stranka ili složenost predmeta.

5. Postupak mirenja, a posebno sve otkrivene informacije i stajališta stranaka tijekom postupka, ostaju povjerljivi.

### POGLAVLJE 3.

## POSTUPCI ZA RJEŠAVANJE SPOROVA

### ODELJAK I.

## ARBITRAŽNI POSTUPAK

### ČLANAK 49.

#### Pokretanje arbitražnog postupka

1. Kada stranke ne uspiju riješiti spor uz pomoć savjetovanja, kako je predviđeno u članku 47. ili uz pomoć mirenja, kako je predviđeno u članku 48., stranka koja je izjavila prigovor može zahtijevati osnivanje arbitražnog vijeća.
2. Zahtjev za osnivanje arbitražnog vijeća upućuje se u pisanom obliku stranci protiv koje je izjavljen prigovor i Odboru za SGP. Stranka koja je izjavila prigovor u svojem zahtjevu navodi konkretnu spornu mjeru te obrazlaže kako takva mjera predstavlja povredu odredaba ovog Sporazuma.

## ČLANAK 50.

## Osnivanje arbitražnog vijeća

1. Arbitražno vijeće sastoji se od tri arbitra.
2. U roku od 10 dana od datuma podnošenja zahtjeva za osnivanje arbitražnog vijeća Odboru za SGP, stranke se savjetuju kako bi postigle dogovor o sastavu arbitražnog vijeća.
3. U slučaju da stranke ne mogu postići dogovor o sastavu arbitražnog vijeća unutar roka utvrđenog u stavku 2., svaka stranka može zatražiti od predsjednika Odbora za SGP ili od osobe koju on ovlasti da odabere sva tri člana ždrijebom s popisa utvrđenog na temelju članka 64., jednu od osoba koje je predložila stranka koja ulaže prigovor, jednu od osoba koje je predložila stranka protiv koje je uložen prigovor te jednu od osoba koje su stranke odabrale za predsjednika. Ako se stranke usuglase o jednom članu ili više članova arbitražnog vijeća, bilo koji preostali članovi odabiru se istim postupkom.
4. Predsjednik Odbora za SGP, ili osoba koju predsjednik ovlasti, odabire arbitre u roku od pet dana od datuma zahtjeva iz stavka 3. koji uputi bilo koja od stranaka i u prisutnosti predstavnika svake stranke.

5. Datum osnivanja arbitražnog vijeća je datum kada je odabrano sve troje arbitara.

#### ČLANAK 51.

##### Privremeno izvješće vijeća

Arbitražno vijeće strankama dostavlja privremeno izvješće koje se sastoji od opisnog dijela te njegovih nalaza i zaključaka, u pravilu najkasnije 120 dana od datuma osnivanja arbitražnog vijeća. Bilo koja stranka može arbitražnom vijeću podnijeti pisane primjedbe o određenim aspektima njegova privremenog izvješća u roku od 15 dana od dostave izvješća.

#### ČLANAK 52.

##### Odluka arbitražnog vijeća

1. Arbitražno vijeće svoju odluku dostavlja strankama i Odboru za SGP u roku od 150 dana od dana osnivanja arbitražnog vijeća. Ako smatra da taj rok nije moguće ispuniti, predsjednik arbitražnog vijeća mora o tome u pisanom obliku obavijestiti stranke i Odbor za SGP, navodeći razloge za odgodu i datum kada vijeće namjerava dovršiti posao. Odluka se ni pod kojim okolnostima ne smije dostaviti više od 180 dana nakon dana osnivanja arbitražnog vijeća.

2. U hitnim slučajevima, uključujući slučajeve u kojima se radi o pokvarljivoj i sezonskoj robi, arbitražno vijeće ulaže sve napore kako bi obavijest o svojoj odluci uputilo u roku od 75 dana od datuma svojeg osnivanja. To ne smije ni pod kojim okolnostima trajati dulje od 90 dana od njegova osnivanja. Arbitražno vijeće može u roku od deset dana od svog osnivanja donijeti privremenu odluku o tome smatra li slučaj hitnim.
3. Bilo koja stranka može zatražiti da arbitražno vijeće da preporuku o tome kako bi stranka protiv koje je izjavljen prigovor mogla ispraviti neusklađenost.

## ODJELJAK II.

### USKLAĐIVANJE

#### ČLANAK 53.

##### Usklađivanje s presudom arbitražnog vijeća

Svaka stranka poduzima sve potrebne mjere kako bi se uskladila s presudom arbitražnog vijeća i stranke će se nastojati dogovoriti o razdoblju za usklađivanje s presudom.

## ČLANAK 54.

## Razumni rok za usklađivanje

1. Najkasnije 30 dana nakon što su stranke u sporu obaviještene o odluci arbitražnog vijeća, stranka protiv koje je izjavljen prigovor obavješćuje stranku koja je izjavila prigovor i Odbor za SGP o roku koji će joj biti potreban za usklađivanje (razuman rok).
2. U slučaju nesuglasja među strankama u vezi s razumnim rokom za usklađivanje s presudom arbitražnog vijeća, stranka koja je izjavila prigovor, u roku od 20 dana od obavijesti stranke protiv koje je izjavljen prigovor, u pisanom obliku od izvornog arbitražnog vijeća traži da odredi trajanje razumnog roka. O tom se zahtjevu istodobno obavješćuju druga stranka i Odbor za SGP. Arbitražno vijeće svoju odluku dostavlja strankama i Odboru za SGP u roku od 30 dana od datuma podnošenja zahtjeva.
3. Arbitražno vijeće pri određivanju trajanja razumnog roka uzima u obzir vrijeme koje je stranci protiv koje je izjavljen prigovor obično potrebno za donošenje zakonskih ili administrativnih mjera koje su usporedive s onima koje je ta stranka utvrdila kao mjere koje su potrebne kako bi se osigurala usklađenost. Arbitražno vijeće također može uzeti u obzir i ograničenja koja mogu utjecati na donošenje potrebnih mjera od stranke protiv koje je izjavljen prigovor.
4. U slučaju da izvorno arbitražno vijeće ili neki njegovi članovi ne mogu prisustvovati daljnjim sastancima, primjenjuju se postupci određeni u članku 50. Rok za obavješćavanje o odluci je 45 dana od dana podnošenja zahtjeva iz stavka 2.

5. Stranke mogu sporazumno produjiti razumni rok.

#### ČLANAK 55.

##### Preispitivanje bilo koje mjere poduzete za usklađivanje s odlukom arbitražnog vijeća

1. Stranka protiv koje je izjavljen prigovor obavješćuje drugu stranku i Odbor za SGP, prije kraja razumnog roka, o svakoj mjeri koju je poduzela kako bi postupila u skladu s odlukom arbitražnog vijeća.
2. U slučaju nesuglasja među strankama u vezi s usklađenosti s odredbama ovog Sporazuma bilo kakve mjere o kojoj je poslana obavijest na temelju stavka 1., stranka koja je izjavila prigovor može u pisanom obliku od arbitražnog vijeća zatražiti da odluči o tom pitanju. U takvom se zahtjevu utvrđuje konkretna sporna mjera te se obrazlaže kako takva mjera nije u skladu s odredbama ovog Sporazuma. Arbitražno vijeće priopćuje svoju odluku u roku od 90 dana od datuma podnošenja zahtjeva. U hitnim slučajevima, uključujući slučajeve u vezi s pokvarljivom i sezonskom robom, arbitražno vijeće o svojoj odluci obavješćuje u roku od 45 dana od datuma podnošenja zahtjeva.
3. U slučaju da izvorno arbitražno vijeće ili neki njegovi članovi ne mogu prisustvovati daljnjim sastancima, primjenjuju se postupci određeni u članku 50. Rok za obavješćavanje o odluci je 105 dana od dana podnošenja zahtjeva iz stavka 2.

## ČLANAK 56.

## Privremena pravna sredstva u slučaju neusklađenosti

1. Ako stranka protiv koje je podnesena žalba ne obavijesti o mjerama poduzetim za usklađivanje s odlukom arbitražnog vijeća prije isteka razumnog razdoblja ili ako arbitražno vijeće odluči da mjera, priopćena na temelju članka 55. stavka 1., nije u skladu s obvezama te stranke na temelju odredaba iz članka 53., stranka protiv koje je izjavljen prigovor mora, ako tako zatraži stranka koja je izjavila prigovor, dati ponudu za privremenu naknadu.

2. Ako se ne postigne dogovor o naknadi u roku od 30 dana od završetka razumnog roka, ili od odluke arbitražnog vijeća na temelju članka 55. da mjera koja je poduzeta radi usklađivanja nije u skladu s odredbama iz članka 53., stranka koja je izjavila prigovor ima pravo, nakon što obavijesti drugu stranku, donijeti odgovarajuće mjere. U donošenju takvih mjera stranka koja je izjavila prigovor nastoji odabrati mjere koje imaju najmanji mogući utjecaj na postizanje ciljeva ovog Sporazuma i uzima u obzir njihov utjecaj na gospodarstvo stranke protiv koje je izjavljen prigovor.

Odgovarajuće mjere iz ovog stavka ni u kojem slučaju ne utječu na razvojnu pomoć Gani.

3. Stranka EZ postupa umjereno kada traži naknadu ili donosi odgovarajuće mjere u skladu sa stavkom 1. ili 2. ovog članka te će uzeti u obzir situaciju da je stranka Gana zemlja u razvoju.

4. Naknada ili odgovarajuće mjere privremene su i primjenjuju se dok mjera za koju je utvrđeno da krši odredbe iz članka 53. ne bude opozvana ili izmijenjena kako bi bila u skladu s navedenim odredbama ili dok stranke ne usuglase način rješenja spora.

#### ČLANAK 57.

##### Preispitivanje svake mjere poduzete za usklađivanje nakon donošenja odgovarajućih mjera

1. Stranka protiv koje je izjavljen prigovor obavješćuje stranku koja je izjavila prigovor i Odbor za SGP o svakoj mjeri koju je poduzela radi usklađivanja s odlukom arbitražnog vijeća i o svojem zahtjevu da stranka koja je izjavila prigovor prestane s primjenom odgovarajućih mjera.

2. Ako stranke u roku od 30 dana od dana podnošenja obavijesti ne postignu dogovor o usklađenosti s odredbama ovog Sporazuma mjere u vezi s kojom je poslana ta obavijest, stranka koja je izjavila prigovor u pisanom obliku zahtijeva od arbitražnog vijeća da odluči o tom pitanju. Obavijest o takvom zahtjevu šalje se drugoj stranci i Odboru za SGP. Stranke i Odbor za SGP obavješćuju se o odluci arbitražnog vijeća u roku od 45 dana od datuma podnošenja zahtjeva. Ako arbitražno vijeće odluči da bilo koja mjera koja je poduzeta radi usklađivanja nije u skladu s odredbama ovog Sporazuma, arbitražno će vijeće odrediti može li stranka koja je izjavila prigovor nastaviti primjenjivati odgovarajuće mjere. Ako arbitražno vijeće odluči da je bilo koja mjera koja je poduzeta radi usklađivanja usklađena s odredbama ovog Sporazuma, odgovarajuće mjere se ukidaju.

3. U slučaju da se prvotno arbitražno vijeće ili neki njegovi članovi ne mogu ponovno sastati, primjenjuju se postupci utvrđeni u članku 50. Rok za dostavu obavijesti o odluci je 60 dana od dana podnošenja zahtjeva iz stavka 2.

ODELJAK III.

Zajedničke odredbe

ČLANAK 58.

Sporazumno rješenje

U okviru ove glave stranke mogu u bilo kojem trenutku postići dogovor o sporazumnom rješenju spora. O svakom takvom rješenju obavješćuju Odbor za SGP. Po donošenju sporazumnog rješenja, postupak se prekida.

ČLANAK 59.

Poslovnik

1. Postupci rješavanja sporova iz poglavlja 3. regulirani su poslovnikom koji donosi Odbor za SGP u roku tri mjeseca nakon osnivanja.

2. Svaka sjednica arbitražnog vijeća otvorena je javnosti u skladu s poslovnikom, osim ako arbitražno vijeće na svoju inicijativu ili pak na zahtjev stranaka odluči drukčije.

## ČLANAK 60.

### Informacije i tehnički savjeti

Na zahtjev stranke ili na vlastitu inicijativu, arbitražno vijeće može pribaviti informacije koje smatra prikladnima za arbitražni postupak iz bilo kojeg izvora, uključujući stranke uključene u spor. Arbitražno vijeće također ima pravo zatražiti odgovarajuće mišljenje stručnjaka ako to smatra primjerenim. Zainteresirane stranke ovlaštene su arbitražnom vijeću podnositi dopise prijatelja suda (*amicus curiae*) u skladu s poslovnikom. Sve tako dobivene informacije moraju biti otkrivene objema strankama i dostavljene za iznošenje primjedbi.

## ČLANAK 61.

### Jezici podnesaka

Podnesci u pisanom i usmenom obliku dostavljaju se na bilo kojem službenom jeziku stranaka. Međutim, stranke će nastojati, ako je to moguće, odrediti službeni jezik koji je zajednički objema strankama kao radni jezik te će posebno uzeti u obzir da je stranka Gana zemlja u razvoju, posebno u pogledu poteškoća prilikom prijevoda.

## ČLANAK 62.

## Pravila tumačenja

Arbitražno vijeće tumači odredbe ovog Sporazuma u skladu s uobičajenim pravilima tumačenja međunarodnog javnog prava, uključujući Bečku konvenciju o pravu međunarodnih ugovora. Odlukama arbitražnog vijeća ne smiju se dodavati ili smanjivati prava i obveze predviđene u odredbama ovog Sporazuma.

## ČLANAK 63.

## Odluke arbitražnog vijeća

1. Arbitražno vijeće poduzima sve napore kako bi sve odluke donijelo jednoglasno. Ako se odluka ipak ne može donijeti jednoglasno, o spornom pitanju odlučuje se većinom glasova. Međutim, oprečna mišljenja arbitara ne objavljuju se ni u kojem slučaju.
2. Arbitražna odluka sadrži nalaze o činjeničnom stanju, primjenjivost relevantnih odredaba ovog Sporazuma i utemeljenost nalaza i donesenih zaključaka. Odbor za SGP arbitražnu odluku objavljuje, osim ako odluči to ne učiniti.

## POGLAVLJE 4.

## OPĆE ODREDBE

## ČLANAK 64.

## Popis arbitara

1. Najkasnije tri mjeseca nakon privremene primjene ovog Sporazuma Odbor za SGP uspostavlja popis 15 osoba koje žele i mogu obavljati funkciju arbitra. Svaka stranka odabire pet osoba za obavljanje funkcije arbitra. Dvije stranke također se usuglašavaju o pet osoba koje nisu državljani nijedne od stranaka i koji obavljaju funkciju predsjednika arbitražnog vijeća. Odbor za SGP će osigurati da se taj popis uvijek vodi na toj razini.
2. Arbitri moraju imati specijalističko znanje ili iskustvo u području prava i međunarodne trgovine. Moraju biti neovisni, obavljati funkciju kao pojedinci i ne primati naputke ni od koje organizacije ili vlade niti biti povezani s vladom bilo koje od stranaka te postupati u skladu s pravilima ponašanja priloženima poslovniku.

3. Odbor za SGP može sastaviti dodatni popis od 15 osoba koje posjeduju sektorsko stručno znanje koje je važno za posebna pitanja koja su obuhvaćena prijelaznim SGP-om. Ako se primjenjuje postupak odabira iz članka 50. stavka 2., predsjednik Odbora za SGP može iskoristiti takav sektorski popis uz suglasnost obiju stranaka.

## ČLANAK 65.

### Odnos prema obvezama u okviru WTO-a

1. Arbitražna tijela osnovana na temelju ovog Sporazuma ne sude u sporovima u vezi s pravima i obvezama svake stranke na temelju Sporazuma o osnivanju WTO-a.
2. Primjena odredaba o rješavanju sporova ovog Sporazuma ne dovodi u pitanje eventualno djelovanje u okviru WTO-a, uključujući postupak rješavanja sporova. Međutim, ako je stranka u vezi s određenom mjerom pokrenula postupak rješavanja spora na temelju članka 49. stavka 1. ili na temelju Sporazuma o osnivanju WTO-u, ona ne može pokrenuti postupak rješavanja spora o istoj mjeri u drugoj instituciji sve dok prvi postupak ne bude dovršen. Za potrebe ovog stavka smatra se da se postupak rješavanja sporova na temelju Sporazuma o osnivanju WTO-u pokreće na zahtjev stranke za osnivanje vijeća na temelju članka 6. Dogovora o pravilima i postupcima za rješavanje sporova WTO-a.
3. Nijedna odredba ovog Sporazuma ne sprječava stranku da provede suspenziju obveza koju je odobrilo tijelo WTO-a za rješavanje sporova.

## ČLANAK 66.

## Rokovi

1. Svi rokovi utvrđeni u ovoj glavi, uključujući rokove u kojima arbitražna vijeća dostavljaju obavijesti o svojim odlukama, računaju se u kalendarskim danima od dana nakon radnje ili činjenice na koje se odnose.
2. Stranke mogu sporazumno produžiti sve rokove iz ove glave.

## ČLANAK 67.

## Izmjena glave V.

Odbor za SGP i svaka stranka mogu pokrenuti inicijativu i zatražiti izmjenu ove glave. Zahtjev za izmjenu ispituje Odbor za SGP. Izmjena će stupiti na snagu samo nakon što ju odobre obje stranke.

## GLAVA VI.

## OPĆE IZNIMKE

## ČLANAK 68.

## Klauzula o općim iznimkama

Podložno zahtjevu da se takve mjere ne primjenjuju na način koji bi predstavljao sredstvo proizvoljne ili neopravdane diskriminacije među strankama ako prevladavaju slični uvjeti ili prikriveno ograničavanje trgovine robom, uslugama ili poslovnog nastana, ništa u ovom Sporazumu ne tumači se kao da sprečava stranke da donesu ili provode mjere koje:

- (a) su potrebne radi zaštite javne sigurnosti, javnog morala ili održavanja javnog poretka;
- (b) su potrebne radi zaštite života ili zdravlja ljudi, životinja ili bilja;
- (c) su potrebne za osiguravanje postupanja u skladu sa zakonima ili drugim propisima koji su u skladu s ovim Sporazumom, uključujući one koji se odnose na:
  - i. na sprečavanje obmanjujuće i prijevarne poslovne prakse ili postupanje s posljedicama neispunjavanja ugovornih obveza;

- ii. na zaštitu privatnosti osoba u vezi s obradom i širenjem osobnih podataka i zaštitu povjerljivosti osobnih evidencija i računa;
  - iii. sigurnost;
  - iv. provedbu carinskih mjera ili
  - v. zaštitu prava intelektualnog vlasništva;
- (d) se odnose na uvoz ili izvoz zlata ili srebra;
- (e) su potrebne za zaštitu nacionalnog blaga umjetničke, povijesne ili arheološke vrijednosti;
- (f) se odnose na zaštitu neobnovljivih prirodnih resursa ako te mjere uključuju ograničenja domaće proizvodnje ili potrošnje robe, pružanja ili potrošnje domaćih usluga te domaćih ulagača;
- (g) se odnose na proizvode rada zatvorenika ili
- (h) koje nisu u skladu s člankom 19., pod uvjetom da je razlika u tretmanu usmjerena na osiguravanje učinkovitog ili pravičnog uvođenja ili naplate izravnih poreza u pogledu gospodarskih djelatnosti, ulagača ili isporučitelja usluga druge stranke.

## ČLANAK 69.

## Sigurnosne iznimke

1. Ništa se u ovom Sporazumu ne tumači tako da:
  - (a) od stranaka zahtijeva da dostave informacije za čije bi otkrivanje smatrale da je u suprotnosti s njihovim bitnim sigurnosnim interesima;
  - (b) stranke sprečava u poduzimanju bilo kakve radnje koju smatraju potrebnom za zaštitu njihovih bitnih sigurnosnih interesa:
    - i. u vezi s materijalima pogodnima za fisiju i fuziju ili materijalima iz kojih su takvi materijali dobiveni;
    - ii. u vezi s gospodarskim djelatnostima koje se izravno ili neizravno obavljaju za potrebe opskrbe oružanih snaga;
    - iii. u vezi s proizvodnjom ili trgovinom oružjem, streljivom i ratnim materijalom;
    - iv. u vezi s javnom nabavom neophodnom za nacionalnu sigurnost ili nacionalnu obranu;

- v. poduzetih u vrijeme rata ili drugog izvanrednog stanja u međunarodnim odnosima, ili
- (c) sprečava stranke u poduzimanju bilo kakve radnje za izvršenje njihovih obveza koje su prihvatile za potrebe održavanja međunarodnog mira i sigurnosti.
2. Stranke u najvećoj mogućoj mjeri obavješćuju jedna drugu o mjerama poduzetima na temelju stavka 1. točke (b) i stavka 1. točke (c) i o datumu njihovog prestanka.

## ČLANAK 70.

### Oporezivanje

1. Ništa u ovom Sporazumu ili bilo kojem sporazumu usvojenom na temelju ovog Sporazuma ne tumači se tako da stranke u primjeni odgovarajućih odredbi svog fiskalnog zakonodavstva, sprečava da razlikuju porezne obveznike koji nisu u istom položaju, posebno u odnosu na njihovo mjesto boravišta ili u odnosu na mjesto gdje je njihov kapital uložen.
2. Ništa u ovom Sporazumu ili bilo kojem aranžmanu usvojenom na temelju ovog Sporazuma ne tumači se tako da sprečava donošenje ili provedbu bilo kakve mjere kojoj je cilj sprečavanje izbjegavanja ili utaje poreza na temelju sporazuma o izbjegavanju dvostrukog oporezivanja ili na temelju drugih poreznih aranžmana ili nacionalnog fiskalnog zakonodavstva.
3. Ovaj Sporazum ne utječe na prava i obveze stranaka prema bilo kakvoj poreznoj konvenciji. U slučaju bilo kakvog neslaganja između ovog Sporazuma i bilo koje takve konvencije, ta konvencija ima prednost u mjeri u kojoj se odnosi na neslaganje.

GLAVA VII.

INSTITUCIONALNE, OPĆE I ZAVRŠNE ODREDBE

ČLANAK 71.

Načini nastavka pregovora

1. Stranke će nastaviti pregovore u skladu s odredbama ovog Sporazuma.
2. Po završetku pregovora dobivene izmjene nacрта dostavljaju se na odobrenje odgovarajućim domaćim tijelima.

ČLANAK 72.

Definicija stranaka i ispunjavanje obveza

1. Ugovorne stranke ovog Sporazuma su Republika Gana (dalje u tekstu „stranka Gana” ili „Gana”), s jedne strane, i Europska zajednica ili njezine države članice ili Europska zajednica i njezine države članice, u okviru svojih odgovarajućih područja nadležnosti kako proizlaze iz Ugovora o osnivanju Europske zajednice (dalje u tekstu „stranka EZ” ili „Europska zajednica”), s druge strane.

2. Za potrebe ovog Sporazuma izraz „stranka” odnosi se na stranku Gana ili stranku EZ, ovisno o slučaju. Izraz „stranke” odnosi se na stranku Ganu i na stranku EZ.

3. Stranke donose sve opće ili konkretne mjere potrebne za ispunjavanje svojih obveza prema ovom Sporazumu i osiguravaju usklađenost s ciljevima utvrđenim u ovom Sporazumu.

#### ČLANAK 73.

##### Odbor za SGP

1. Za potrebe primjene ovog Sporazuma, Odbor za SGP osniva se u roku tri mjeseca od datuma potpisivanja ovog Sporazuma.

2. Stranke su suglasne da sastav, ustroj i rad Odbora za SGP poštuju načelo jednakosti. Odbor će utvrditi njegov ustroj i pravila rada.

3. Odbor za SGP odgovoran je za upravljanje svim područjima obuhvaćenim ovim Sporazumom i za izvršavanje svih zadataka navedenih u ovom Sporazumu.

4. Kako bi olakšale komunikaciju i osigurale učinkovitu provedbu ovog Sporazuma, svaka stranka određuje kontaktnu točku u Odboru.
5. Sastanci Odbora za SGP mogu biti otvoreni za treće stranke. Komisija ECOWAS-a može biti pozvana na sastanke Odbora za SGP, u skladu s njegovim internim postupcima.

#### ČLANAK 74.

##### Najudaljenije regije Europske zajednice

1. Uzimajući u obzir geografsku blizinu najudaljenijih regija Europske zajednice i Gane, a kako bi ojačale gospodarske i socijalne veze između tih regija i Gane, stranke nastoje posebno olakšati suradnju u svim područjima obuhvaćenima ovim Sporazumom, kao i olakšati trgovinu robom i uslugama, promicati ulaganja i poticati prometne i komunikacijske veze između najudaljenijih regija i Gane.
2. Ciljevi navedeni u stavku 1. također se nastoje ostvariti, gdje god je to moguće, jačanjem zajedničkog sudjelovanja Gane i najudaljenijih regija u okvirnim i posebnim programima Europske zajednice u područjima obuhvaćenim ovim Sporazumom.

3. Stranka EZ-a nastoji osigurati usklađenost između različitih financijskih instrumenata kohezijskih i razvojnih politika Europske zajednice kako bi ojačala suradnju između Gane i najudaljenijih regija Europske zajednice u područjima obuhvaćenima ovim Sporazumom.

4. Ovim se Sporazumom ne sprečava stranku EZ da primijeni postojeće mjere za poboljšanje strukturnog, socijalnog i gospodarskog stanja najudaljenijih regija na temelju članka 299. stavka 2. Ugovora o osnivanju Europske zajednice.

## ČLANAK 75.

### Stupanje na snagu i trajanje

1. Ovaj Sporazum se potpisuje, ratificira ili odobrava u skladu s primjenjivim ustavnim pravilima svake stranke ili, što se tiče stranke EZ-a, u skladu s njezinim unutarnjim pravilima i postupcima.

2. Ovaj Sporazum stupa na snagu prvog dana mjeseca koji slijedi nakon što stranka Gana i stranka EZ jedna drugu obavijeste o okončanju za to potrebnih postupaka.

3. Obavijesti se šalju Glavnom tajniku Vijeća Europske unije, koji je depozitar ovog Sporazuma.
4. Do stupanja na snagu ovog Sporazuma, stranke su suglasne privremeno ga primjenjivati u skladu sa svojim odgovarajućim zakonima ili ratifikacijom Sporazuma.
5. O privremenoj primjeni obavješćuje se depozitara. Ovaj se Sporazum počinje privremeno primjenjivati deset dana nakon primitka takve obavijesti o privremenoj primjeni od strane Europske zajednice ili stranke Gane.
6. Neovisno o stavku 4., stranka EZ i Gana mogu primjenjivati Sporazum, u cijelosti ili djelomično, prije privremene primjene, u opsegu u kojem je to moguće na temelju njihovog domaćeg prava.
7. Svaka stranka može uputiti pisanu obavijest drugoj stranci o svojoj namjeri otkazivanja ovog Sporazuma. Otkaz proizvodi učinke šest mjeseci nakon obavijesti drugoj stranci.
8. Ovaj Sporazum zamjenjuje globalni SGP sklopljen na regionalnoj razini sa strankom EZ-om na dan njegova stupanja na snagu. Stranke će u tom slučaju nastojati osigurati da SGP na regionalnoj razini zadrži većinu pogodnosti koje je Gana dobila na temelju ovog Sporazuma.

## ČLANAK 76.

## Teritorijalna primjena

Ovaj se Sporazum primjenjuje, s jedne strane, na područja u kojima se primjenjuje Ugovor o osnivanju Europske zajednice i pod uvjetima utvrđenima tim Ugovorom, i s druge strane, na državnom području Gane.

## ČLANAK 77.

## Pristupanje novih država članica Europskoj uniji

1. Odbor za SGP obavješćuje se o svakom zahtjevu treće zemlje za članstvom u Europskoj uniji (EU). Tijekom pregovora između Unije i države podnositeljice zahtjeva, stranka EZ dostavlja Gani sve važne informacije, a Gana prenosi svoje interese stranci EZ-u kako bi ih ona mogla u potpunosti uzeti u obzir. Stranka EZ obavješćuje Ganu o svakom pristupanju EU-u.
2. Svaka nova država članica EU-a pristupa ovom Sporazumu od dana svojeg pristupanja EU-u odgovarajućom klauzulom u aktu o pristupanju. Ako akt o pristupanju EU-u ne predviđa takvo automatsko pristupanje države članice EU-a ovom Sporazumu, dotična država članica EU-a pristupa polaganjem akta o pristupanju pri Glavnom tajništvu Vijeća Europske unije koje ovjerene primjerke šalje stranci Gani.

3. Stranke preispituju učinke pristupanja novih država članica EU-a na ovaj Sporazum. Odbor za SGP može odlučiti o bilo kakvoj prijelaznoj mjeri ili izmjenama koje bi mogle biti potrebne.

#### ČLANAK 78.

##### Dijalog o financijskim pitanjima

Stranke su suglasne poticati dijalog i transparentnost te dijeliti najbolje prakse u području porezne politike i administracije.

#### ČLANAK 79.

##### Suradnja u borbi protiv nezakonitih financijskih djelatnosti

Stranka EZ i Gana predane su sprečavanju i borbi protiv nezakonitih, prijevornih i koruptivnih aktivnosti, pranja novca i financiranja terorizma te poduzimaju potrebnih zakonodavnih i administrativnih mjera kako bi postupile u skladu s međunarodnim standardima, uključujući one utvrđene u Konvenciji Ujedinjenih naroda protiv korupcije, Konvenciji Ujedinjenih naroda protiv transnacionalnog organiziranog kriminala i njezinim protokolima, Konvenciji Ujedinjenih naroda o suzbijanju financiranja terorizma te u preporukama Radne skupine za financijske aktivnosti. Stranka EZ i Gana suglasne su razmjenjivati informacije i surađivati u tim područjima.

## ČLANAK 80.

## Odnosi s drugim sporazumima

1. Uz iznimku odredaba o razvojnoj suradnji predviđenih u glavi II. dijela 3. Sporazuma iz Cotonoua, u slučaju nedosljednosti između odredaba ovog Sporazuma i odredaba glave II. dijela 3. Sporazuma iz Cotonoua, važeće su odredbe ovog Sporazuma.
2. Ništa se u ovom Sporazumu ne tumači tako da sprečava Europsku zajednicu ili Ganu da donesu bilo koje mjere, uključujući trgovinske mjere i mjere povezane s trgovinom, koje smatraju primjerenima kako je predviđeno u članku 11.b, člancima 96. i 97. Sporazuma iz Cotonoua.
3. Stranke su suglasne da ništa u ovom Sporazumu ne zahtijeva od njih da djeluju na način koji nije u skladu s njihovim obvezama u okviru WTO-a.

## ČLANAK 81.

## Vjerodostojni tekstovi

Ovaj je Sporazum sastavljen u po dva primjerka, na bugarskom, češkom, danskom, engleskom, estonskom, finskom, francuskom, grčkom, latvijskom, litavskom, mađarskom, malteškom, nizozemskom, njemačkom, poljskom, portugalskom, rumunjskom, slovačkom, slovenskom, španjolskom, švedskom i talijanskom jeziku, pri čemu je svaki od tih tekstova jednako vjerodostojan.

## ČLANAK 82.

## Prilozi

Prilozi i Protokol uz ovaj Sporazum čine njegov sastavni dio.

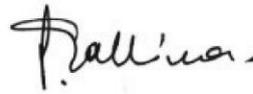
U potvrdu toga niže potpisani opunomoćenici potpisali su ovaj Sporazum.

Съставено в Брюксел на двадесет и осми юли през две хиляди и шестнадесета година.  
 Hecho en Bruselas, el veintiocho de julio de dos mil dieciséis.  
 V Bruselu dne dvacátého osmého července dva tisíce šestnáct.  
 Udfærdiget i Bruxelles den otteogtyvende juli to tusind og seksten.  
 Geschehen zu Brüssel am achtundzwanzigsten Juli zweitausendsechzehn.  
 Kahe tuhande kuueteistkümnenda aasta juulikuu kahekümne kaheksandal päeval Brüsselis.  
 Έγινε στις Βρυξέλλες, στις είκοσι οκτώ Ιουλίου δύο χιλιάδες δεκαέξι.  
 Done at Brussels on the twenty eighth day of July in the year two thousand and sixteen.  
 Fait à Bruxelles, le vingt huit juillet deux mille seize.  
 Fatto a Bruxelles, addì ventotto luglio duemilasedici.  
 Briselē, divi tūkstoši sešpadsmitā gada divdesmit astotajā jūlijā.  
 Priimta du tūkstančiai šešioliktą metų liepos dvidešimt aštuntą dieną Briuselyje.  
 Kelt Brüsselben, a kétézer-tizenhatodik év július havának huszonnyolcadik napján.  
 Magħmul fi Brussell, fit-tmienja u għoxrin jum ta' Lulju fis-sena elfejn u sittax.  
 Gedaan te Brussel, achtentwintig juli tweeduizend zestien.  
 Sporządzono w Brukseli dnia dwudziestego ósmego lipca roku dwa tysiące szesnastego.  
 Feito em Bruxelas, em vinte e oito de julho de dois mil e dezasseis.  
 Întocmit la Bruxelles la douăzeci și opt iulie două mii șaisprezece.  
 V Bruseli dvadsiateho ôsmeho júla dvetisícšestnást'.  
 V Bruslju, dne osemindvajsetega julija leta dva tisoč šestnajst.  
 Tehty Brysselissä kahdentenakymmenentenäkahdeksantena päivänä heinäkuuta vuonna kaksituhattakuusitoista.  
 Som skedde i Bryssel den tjugoåttonde juli år tjugohundrasexton.

For the Republic of Ghana



За Европейския съюз  
 Por la Unión Europea  
 Za Evropskou unii  
 For Den Europæiske Union  
 Für die Europäische Union  
 Euroopa Liidu nimel  
 Για την Ευρωπαϊκή Ένωση  
 For the European Union  
 Pour l'Union européenne  
 Za Europejsku uniju  
 Per l'Unione europea  
 Eiropas Savienības vārdā –  
 Europos Sąjungos vardu  
 Az Európai Unió részéről  
 Għall-Unjoni Ewropea  
 Voor de Europese Unie  
 W imieniu Unii Europejskiej  
 Pela União Europeia  
 Pentru Uniunea Europeană  
 Za Európsku úniu  
 Za Evropsko unijo  
 Euroopan unionin puolesta  
 För Europeiska unionen

Voor het Koninkrijk België

Pour le Royaume de Belgique

Für das Königreich Belgien

Deze handtekening verbindt eveneens de Vlaamse Gemeenschap, de Franse Gemeenschap, de Duitstalige Gemeenschap, het Vlaamse Gewest, het Waalse Gewest en het Brussels Hoofdstedelijk Gewest.

Cette signature engage également la Communauté française, la Communauté flamande, la Communauté germanophone, la Région wallonne, la Région flamande et la Région de Bruxelles-Capitale.

Diese Unterschrift bindet zugleich die Deutschsprachige Gemeinschaft, die Flämische Gemeinschaft, die Französische Gemeinschaft, die Wallonische Region, die Flämische Region und die Region Brüssel-Hauptstadt.

За Република България

Za Českou republiku

På Kongeriget Danmarks vegne

Für die Bundesrepublik Deutschland

Eesti Vabariigi nimel



Thar cheann Na hÉireann

For Ireland



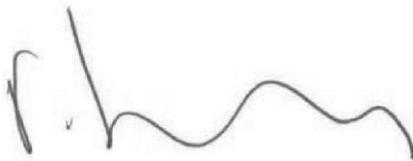
Για την Ελληνική Δημοκρατία



Por el Reino de España



Pour la République française



Per la Repubblica italiana



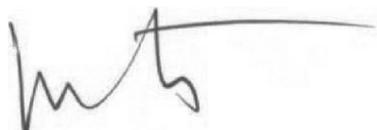
Για την Κυπριακή Δημοκρατία,



Latvijas Republikas vārdā



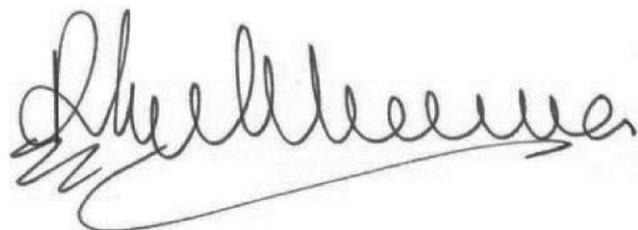
Lietuvos Respublikos vardu



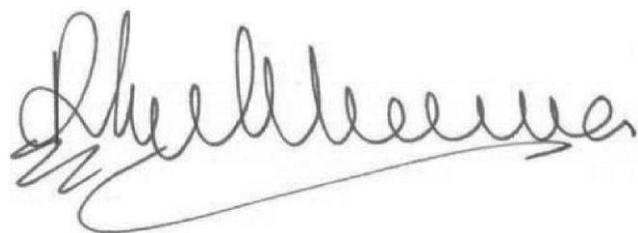
Pour la Grand-Duché de Luxembourg



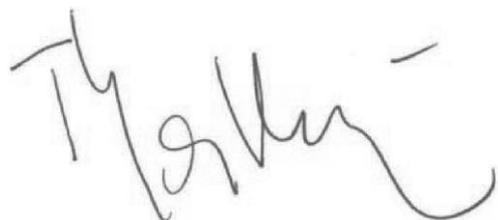
A Magyar Köztársaság részéről



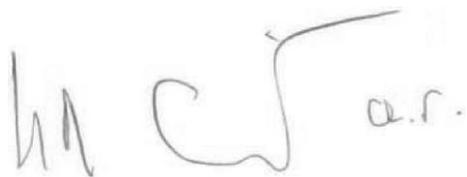
Għal Malta



Voor het Koninkrijk der Nederlanden



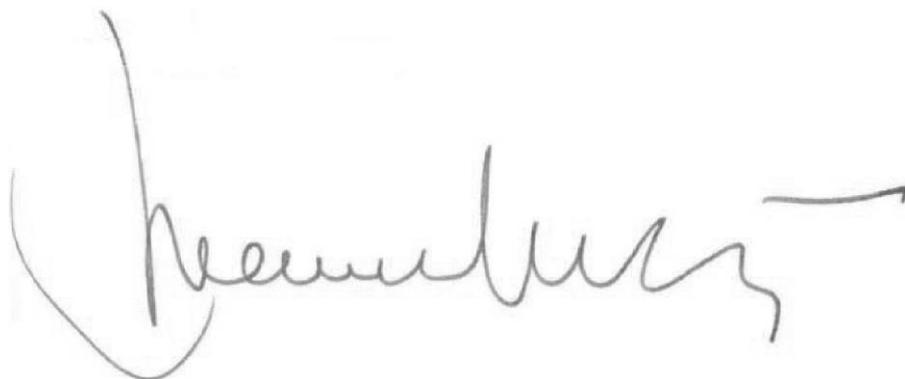
Für die Republik Österreich



W imieniu Rzeczypospolitej Polskiej



Pela República Portuguesa



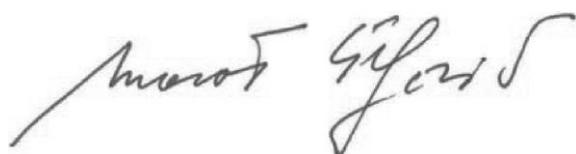
Pentru România



Za Republiko Slovenijo



Za Slovenskú republiku



Suomen tasavallan puolesta

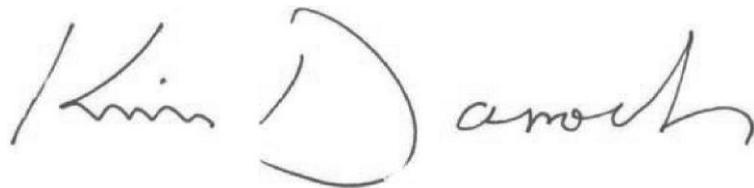
För Republiken Finland



För Konungariket Sverige



For the United Kingdom of Great Britain and Northern Ireland



**PRIORITETNI PROIZVODI ZA IZVOZ IZ GANE U EZ**

Gana utvrđuje te proizvode i izvješćuje Odbor za SGP najkasnije tri mjeseca od datuma potpisivanja ovog Sporazuma. Odbor za SGP usvojit će popis proizvoda.

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**NADLEŽNA TIJELA****A. Nadležna tijela Europske zajednice**

Nadzor se dijeli između nacionalnih službi država članica i Europske komisije. U tom pogledu primjenjuje se sljedeće:

- što se tiče izvoza u Ganu, države članice EZ-a odgovorne su za nadzor nad uvjetima proizvodnje i zahtjevima u vezi s proizvodnjom, uključujući zakonom predviđene inspekcijske preglede i izdavanje certifikata o zdravstvenom stanju (ili dobrobiti životinja) kojima se potvrđuje ispunjavanje dogovorenih normi i zahtjeva,
- što se tiče uvoza iz Gane, države članice odgovorne su za kontrolu sukladnosti uvoza s uvoznim uvjetima Zajednice,
- Europska komisija odgovorna je za cjelokupnu koordinaciju, inspekciju/reviziju inspekcijskih sustava i potrebne zakonodavne mjere za osiguranje ujednačene primjene normi i zahtjeva u okviru unutarnjeg tržišta EZ-a.

**B. Nadležna tijela Gane**

Gana imenuje ta tijela i izvješćuje Odbor za SGP najkasnije tri mjeseca od datuma potpisivanja ovog Sporazuma. Odbor za SGP usvojit će izmijenjeni dodatak.

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**CARINE ZA PROIZVODE PODRIJETLOM IZ GANE**

1. Ne dovodeći u pitanje stavke 2., 4., 5., 6. i 7., stupanjem na snagu ovog Sporazuma, carine koje naplaćuje stranka EZ (dalje u tekstu „carine EZ-a”) potpuno se ukidaju za sve proizvode podrijetlom iz Gane iz poglavlja od 1. do 97. HS-a, osim proizvoda iz poglavlja 93. Za proizvode iz poglavlja 93. stranka EZ nastavlja primjenjivati carine utvrđene po načelu najpovlaštenije nacije (MFN).
2. Carine EZ-a za proizvode iz tarifnog broja 1006 podrijetlom iz Gane ukidaju se od 1. siječnja 2010., osim carina EZ-a za proizvode iz tarifnog podbroja 1006 10 10 koje se ukidaju od stupanja na snagu ovog Sporazuma.
3. Stranke su suglasne da se odredbe Protokola 3. Sporazuma iz Cotonoua (dalje u tekstu „Protokol o šećeru”) nastave primjenjivati do 30. rujna 2009. godine. Stranka EZ i Gana suglasne su da nakon tog datuma Protokol o šećeru više nije na snazi između njih. Za potrebe članka 4. stavka 1. Protokola o šećeru, razdoblje isporuke 2008./9. traje od 1. srpnja 2008. do 30. rujna 2009. O zajamčenoj cijeni za razdoblje od 1. srpnja 2008. do 30. rujna 2009. odlučuje se nakon pregovora predviđenih u članku 5. stavku 4. Protokola o šećeru.

4. Carine EZ-a na proizvode iz tarifnog broja 1701 s podrijetlom iz Gane ukidaju se od 1. listopada 2009. Ne odobravaju se uvozne dozvole u pogledu proizvoda koji se uvoze, osim ako se uvoznik obveže nabaviti te proizvode po cijeni koja je barem jednaka zajamčenim cijenama utvrđenima za šećer koji se uvozi u stranku EZ na temelju Protokola o šećeru.

5. (a) Stranka EZ može u razdoblju od 1. listopada 2009. do 30. rujna 2015. naplaćivati primijenjene carine MFN na proizvode podrijetlom iz Gane iz tarifnog broja 1701 [šećer], koji se uvoze u većim količinama, izraženima u ekvivalentu bijelog šećera, za koje se smatra da uzrokuju poremećaje na tržištu šećera stranke EZ, od sljedećih:

- i. 3,5 milijuna tona u tržišnoj godini za takve proizvode podrijetlom iz država članica Skupine afričkih, karipskih i pacifičkih država (države AKP-a) koje su potpisnice Sporazuma iz Cotonoua; i
- ii. 1,38 milijuna tona u tržišnoj godini 2009./2010. za takve proizvode podrijetlom iz država AKP-a koje UN ne priznaje kao najmanje razvijene zemlje. Količina od 1,38 milijuna tona povećava se na 1,45 milijuna tona u tržišnoj godini 2010./2011. i na 1,6 milijuna tona u sljedeće četiri tržišne godine;

(b) Uvoz proizvoda iz tarifnog broja 1701 podrijetlom iz bilo koje zapadnoafričke države potpisnice koju UN priznaje kao najmanje razvijenu zemlju ne podliježe odredbama podstavka 5. točke (a). Međutim, takav uvoz i dalje podliježe odredbama članka 25.<sup>1</sup>;

(c) Ubiranje primijenjene carine MFN prestaje na kraju tržišne godine u kojoj je uvedena;

(d) O svim se mjerama poduzetima u skladu s ovim stavkom odmah izvješćuje Odbor za SGP, te one podliježu periodičnom savjetovanju u okviru tog tijela.

6. Od 1. listopada 2015. i za potrebe primjene odredaba članka 25. može se smatrati da poremećaji na tržištima proizvoda iz tarifnog broja 1701 nastaju u situacijama u kojima tržišna cijena bijelog šećera u Europskoj zajednici u dva uzastopna mjeseca padne ispod 80 posto tržišne cijene bijelog šećera koja je u Europskoj zajednici prevladavala u prethodnoj tržišnoj godini.

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<sup>1</sup> U tu svrhu i odstupajući od odredaba članka 25. pojedina zapadnoafrička država koju Ujedinjeni narodi priznaju kao najmanje razvijenu zemlju može podlijegati zaštitnim mjerama.

7. Od 1. siječnja 2008. do 30. rujna 2015. proizvodi iz tarifnih brojeva 1704 90 99, 1806 10 30, 1806 10 90, 2106 90 59 i 2106 90 98 podliježu posebnom mehanizmu nadzora kako bi se osiguralo da se režimi predviđeni u stavcima 4. i 5. ne izbjegavaju. U slučaju kumulativnog povećanja opsega uvoza tih proizvoda podrijetlom iz Gane za više od 20 posto tijekom razdoblja od 12 uzastopnih mjeseci u usporedbi s prosječnim godišnjim uvozima tijekom tri prijašnja razdoblja od 12 mjeseci, stranka EZ analizira uzorak trgovine, ekonomsku opravdanost i sadržaj šećera u tim uvozima te, ako smatra da se ti uvozi koriste za izbjegavanje režima predviđenih stavcima 4. i 5., može suspendirati povlaštenu tretman i uvesti specifičnu carinu MFN koja se primjenjuje na uvoze u skladu sa Zajedničkom carinskom tarifom Europske zajednice za proizvode iz tarifnih brojeva 1704 90 99, 1806 10 30, 1806 10 90, 2106 90 59 i 2106 90 98, podrijetlom iz Gane. Podstavak 5. točke (b), (c) i (d) primjenjuju se *mutatis mutandis* na djelovanje na temelju ovog stavka.

8. Između 1. listopada 2009. i 30. rujna 2012. u pogledu proizvoda iz tarifnog broja 1701 ne dodjeljuju se povlaštene uvozne dozvole, osim ako se uvoznik obveže nabaviti te proizvode po cijeni koja nije niža od 90 posto referentne cijene koju stranka EZ odredi za odgovarajuću tržišnu godinu.

9. Stavak 1. ne primjenjuje se na proizvode iz tarifnog broja 0803 00 19 podrijetlom iz Gane koji su pušteni u slobodni promet u najudaljenijim regijama EZ-a. Stavci 1., 3. i 4. ne primjenjuju se na proizvode iz tarifnog broja 1701 podrijetlom iz Gane koji su pušteni u slobodan promet u francuskim prekomorskim departmanima. Ova se odredba primjenjuje tijekom razdoblja od deset godina. To se razdoblje produljuje za dodatnih deset godina, osim ako se stranke dogovore drukčije.

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**CARINE NA UVOZ PROIZVODA S PODRIJETLOM IZ STRANKE EZ-a**

Gana uspostavlja plan liberalizacije za proizvode podrijetlom iz EZ-a uvezene na državno područje Gane koji se sastoji od četiri skupine proizvoda:

- za skupinu A liberalizacija će biti dovršena do 1. siječnja 2013.,
- za skupinu B, koja se uglavnom sastoji od sirovina i opreme za postojeće i nove industrije, liberalizacija će početi 1. siječnja 2013., a bit će dovršena do 31. prosinca 2017.,
- za skupinu C, koja se sastoji od robe s visokom vrijednosti fiskalnih prihoda, liberalizacija će početi 1. siječnja 2018., a bit će dovršena do 31. prosinca 2022.,
- proizvodi iz skupine D bit će isključeni iz područja primjene liberalizacije. Svaka daljnja liberalizacija provodit će se u skladu s razvojnim ciljevima Gane nakon razdoblja od najmanje 25 godina. Osjetljivi proizvodi u toj kategoriji odnose na sredstva za život, sigurnost hrane, ruralni razvoj, osobito u poljoprivredi i preradi poljoprivrednih proizvoda, kao i na proizvode novih industrija, robu koja donosi visoki prihod za ublažavanje mogućih neto fiskalnih posljedica i luksuznu robu.

Pristojba za Fond za razvoj i ulaganje u izvoz (EDIF) temelji se na Zakonu 582 o Fondu za razvoj i ulaganje u izvoz iz 2000. Uvodi se za sav uvoz prema stopi od 0,5 % CIF-a s ciljem prikupljanja sredstava kako bi se potaknuo izvozni sektor i pružila potpora trgovini općenito. Ta pristojba nije uključena u osnovne pristojbe navedene u planu liberalizacije dalje u tekstu. Stranka Gana može zadržati tu pristojbu do 31. prosinca 2017. i stoga će je ukinuti najkasnije 1. siječnja 2018. Suradnja u odnosu na financijsku prilagodbu iz članka 8. ovog Sporazuma također se primjenjuje na ukidanje te pristojbe.







	Kategorija	Do 31. prosinca. 2012.	Od 1. siječnja2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
020830	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
020840	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
020850	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
020890	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
020900	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
021011	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
021012	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
021019	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
021020	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
021090	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
021091	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
021092	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
021093	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
021099	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
030110	D	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
030191	D	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
030192	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
030193	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
030199	D	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
030211	D	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
030212	D	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
030219	D	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
030221	D	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
030222	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
030223	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Kategorija	Do 31. prosinca. 2012.	Od 1. siječnja2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
030229	D	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
030231	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
030232	D	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
030233	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
030234	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
030235	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
030236	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
030239	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
030240	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
030250	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
030261	D	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
030262	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
030263	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
030264	D	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
030265	D	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
030266	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
030269	D	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
030270	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
030310	D	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
030311	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
030319	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
030321	D	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
030322	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
030329	D	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
030331	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%









	Kategorija	Do 31. prosinca. 2012.	Od 1. siječnja2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
051110	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
051191	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
051199	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
060110	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
060120	D	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
060210	D	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
060220	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
060230	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
060240	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
060290	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
060310	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
060390	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
060410	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
060491	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
060499	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070110	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
070190	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070200	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070310	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070320	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070390	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070410	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070420	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070490	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070511	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca. 2012.	Od 1. siječnja2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
070519	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070521	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070529	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070610	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070690	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070700	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070810	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070820	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070890	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070910	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070920	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070930	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070940	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070951	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070952	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070959	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070960	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070970	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070990	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071010	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071021	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071022	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071029	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071030	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071040	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca. 2012.	Od 1. siječnja2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
071080	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071090	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071110	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071120	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071130	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071140	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071151	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071159	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071190	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071220	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071230	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071231	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071232	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071233	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071239	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071290	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071310	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071320	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071331	D	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
071332	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
071333	D	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
071339	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071340	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071350	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071390	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca. 2012.	Od 1. siječnja2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
071410	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071420	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071490	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080111	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
080119	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
080121	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080122	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080131	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
080132	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
080211	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080212	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080221	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080222	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080231	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080232	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080240	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080250	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080290	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080300	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
080410	D	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
080420	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080430	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
080440	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080450	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
080510	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca. 2012.	Od 1. siječnja2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
080520	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080530	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080540	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080550	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080590	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080610	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080620	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080711	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080719	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080720	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
080810	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080820	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080910	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080920	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080930	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080940	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
081010	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
081020	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
081030	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
081040	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
081050	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
081060	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
081090	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
081110	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
081120	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca. 2012.	Od 1. siječnja2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
081190	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
081210	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
081220	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
081290	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
081310	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
081320	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
081330	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
081340	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
081350	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
081400	D	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
090111	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
090112	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
090121	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
090122	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
090190	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
090210	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
090220	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
090230	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
090240	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
090300	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
090411	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
090412	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
090420	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
090500	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
090610	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%



	Kategorija	Do 31. prosinca. 2012.	Od 1. siječnja2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
100620	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
100630	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
100640	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
100700	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
100810	D	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
100820	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
100830	D	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
100890	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
110100	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
110210	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
110220	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
110230	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
110290	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
110311	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
110312	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
110313	D	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
110314	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
110319	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
110320	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
110321	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
110329	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
110411	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
110412	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
110419	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
110421	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%









	Kategorija	Do 31. prosinca. 2012.	Od 1. siječnja2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
150790	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
150810	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
150890	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
150910	D	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
150990	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
151000	D	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
151110	D	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
151190	D	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
151211	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
151219	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
151221	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
151229	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
151311	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
151319	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
151321	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
151329	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
151410	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
151411	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
151419	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
151490	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
151491	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
151499	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
151511	D	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
151519	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
151521	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%















	Kategorija	Do 31. prosinca. 2012.	Od 1. siječnja2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
220830	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
220840	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
220850	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
220860	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
220870	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
220890	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
220900	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
230110	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
230120	D	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
230210	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
230220	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
230230	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
230240	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
230250	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
230310	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
230320	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
230330	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
230400	D	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
230500	D	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
230610	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
230620	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
230630	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
230641	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
230649	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
230650	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%







	Kategorija	Do 31. prosinca. 2012.	Od 1. siječnja2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
252400	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
252510	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
252520	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
252530	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
252610	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
252620	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
252700	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
252810	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
252890	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
252910	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
252921	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
252922	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
252930	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
253010	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
253020	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
253040	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
253090	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
260111	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
260112	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
260120	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
260200	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
260300	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
260400	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
260500	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
260600	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%







	Kategorija	Do 31. prosinca. 2012.	Od 1. siječnja2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
271600	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
280110	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
280120	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
280130	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
280200	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
280300	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
280410	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
280421	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
280429	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
280430	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
280440	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
280450	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
280461	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
280469	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
280470	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
280480	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
280490	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
280511	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
280512	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
280519	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
280521	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
280522	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
280530	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
280540	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
280610	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

















































	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
320641	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
320642	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
320643	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
320649	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
320650	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
320710	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
320720	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
320730	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
320740	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
320810	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
320820	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
320890	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
320910	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
320990	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
321000	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
321100	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
321210	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
321290	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
321310	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
321390	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
321410	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
321490	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
321511	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
321519	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
321590	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
330111	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
330112	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
330113	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
330114	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
330119	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
330121	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
330122	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
330123	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
330124	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
330125	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
330126	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
330129	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
330130	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
330190	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
330210	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
330290	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
330300	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
330410	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
330420	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
330430	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
330491	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
330499	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
330510	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
330520	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
330530	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
330590	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
330610	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
330620	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
330690	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
330710	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
330720	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
330730	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
330741	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
330749	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
330790	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
340111	D	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
340119	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
340120	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
340130	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
340211	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
340212	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
340213	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
340219	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
340220	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
340290	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
340311	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
340319	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
340391	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
340399	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
340410	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
340420	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
340490	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
340510	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
340520	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
340530	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
340540	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%



	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
370120	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
370130	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
370191	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
370199	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
370210	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
370220	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
370231	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
370232	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
370239	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
370241	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
370242	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
370243	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
370244	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
370251	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
370252	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
370253	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
370254	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
370255	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
370256	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
370291	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
370293	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
370294	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
370295	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
370310	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
370320	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
370390	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
370400	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
370510	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
370520	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
370590	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
370610	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
370690	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
370710	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
370790	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
380110	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
380120	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
380130	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
380190	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
380210	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
380290	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
380300	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
380400	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
380510	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
380520	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
380590	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
380610	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
380620	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
380630	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
380690	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
380700	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
380810	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
380820	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
380830	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
380840	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
380890	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
380910	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
380991	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
380992	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
380993	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
381010	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
381090	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
381111	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
381119	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
381121	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
381129	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
381190	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
381210	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
381220	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
381230	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
381300	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
381400	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
381511	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
381512	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
381519	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
381590	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
381600	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
381700	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
381710	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
381720	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
381800	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
381900	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%















	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
400920	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
400921	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
400922	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
400930	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
400931	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
400932	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
400940	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
400941	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
400942	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
400950	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
401011	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
401012	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
401013	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
401019	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
401021	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
401022	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
401023	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
401024	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
401029	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
401031	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
401032	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
401033	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
401034	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
401035	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
401036	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
401039	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
401110	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%



	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
401590	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
401610	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
401691	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
401692	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
401693	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
401694	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
401695	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
401699	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
401700	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
410110	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
410120	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
410121	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
410122	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
410129	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
410130	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
410150	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
410190	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
410210	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
410221	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
410229	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
410310	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
410320	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
410330	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
410390	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
410410	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410411	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410419	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
410422	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410429	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410439	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410441	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410449	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410510	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410512	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410519	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410530	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410611	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410612	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410619	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410620	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410621	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410622	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410631	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410632	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410640	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410691	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410692	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410710	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410711	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410712	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410719	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410790	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410791	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410792	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%





	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
440121	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
440122	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
440130	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
440200	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
440310	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
440320	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
440341	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
440349	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
440391	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
440392	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
440399	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
440410	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
440420	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
440500	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
440610	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
440690	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
440710	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
440724	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
440725	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
440726	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
440729	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
440791	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
440792	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
440799	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
440810	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
440831	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
440839	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
440890	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
440910	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
440920	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
441011	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
441019	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
441021	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
441029	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
441031	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
441032	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
441033	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
441039	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
441090	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
441111	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
441119	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
441121	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
441129	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
441131	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
441139	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
441191	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
441199	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
441213	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
441214	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
441219	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
441222	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
441223	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
441229	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
441292	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%







	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
480459	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
480510	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
480511	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
480512	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
480519	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
480521	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
480522	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
480523	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
480524	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
480525	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
480529	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
480530	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
480540	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
480550	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
480560	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
480570	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
480580	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
480591	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
480592	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
480593	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
480610	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
480620	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
480630	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
480640	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
480700	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
480710	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
480790	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
480810	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
480820	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
480830	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
480890	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
480910	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
480920	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
480990	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
481011	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
481012	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
481013	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
481014	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
481019	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
481021	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
481022	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
481029	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
481031	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
481032	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
481039	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
481091	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
481092	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
481099	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
481110	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
481121	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
481129	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
481131	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
481139	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
481140	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%





	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
490110	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
490191	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
490199	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
490210	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
490290	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
490300	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
490400	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
490510	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
490591	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
490599	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
490600	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
490700	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
490810	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
490890	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
490900	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
491000	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
491110	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
491191	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
491199	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
500100	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
500200	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
500310	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
500390	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
500400	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
500500	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
500600	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
500710	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
500720	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
500790	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
510111	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
510119	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
510121	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
510129	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
510130	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
510211	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
510219	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
510220	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
510310	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
510320	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
510330	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
510400	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
510510	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
510521	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
510529	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
510531	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
510539	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
510540	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
510610	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
510620	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
510710	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
510720	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
510810	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
510820	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
510910	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
510990	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
511000	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
511111	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
511119	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
511120	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
511130	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
511190	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
511211	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
511219	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
511220	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
511230	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
511290	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
511300	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520100	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
520210	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
520291	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
520299	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
520300	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
520411	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520419	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520420	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520511	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520512	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520513	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520514	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520515	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520521	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
520522	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520523	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520524	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520526	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520527	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520528	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520531	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520532	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520533	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520534	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520535	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520541	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520542	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520543	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520544	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520546	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520547	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520548	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520611	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520612	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520613	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520614	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520615	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520621	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520622	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520623	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520624	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
520625	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520631	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520632	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520633	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520634	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520635	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520641	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520642	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520643	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520644	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520645	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520710	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520790	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520811	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520812	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520813	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520819	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520821	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520822	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520823	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520829	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520831	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520832	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520833	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520839	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520841	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520842	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
520843	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520849	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520851	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520852	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520853	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520859	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520911	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520912	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520919	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520921	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520922	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520929	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520931	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520932	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520939	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520941	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520942	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520943	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520949	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520951	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520952	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520959	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521011	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
521012	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
521019	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
521021	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521022	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
521029	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521031	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521032	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521039	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521041	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521042	C	20%	20%	20%	20%	20%	20%	20%	15 %	10%	5%	0%
521049	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521051	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521052	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521059	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521111	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
521112	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
521119	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
521121	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521122	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521129	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521131	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521132	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521139	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521141	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521142	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521143	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521149	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521151	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521152	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521159	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521211	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
521212	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521213	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521214	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521215	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521221	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
521222	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521223	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521224	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521225	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
530110	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
530121	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
530129	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
530130	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
530210	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
530290	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
530310	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
530390	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
530410	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
530490	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
530511	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
530519	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
530521	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
530529	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
530590	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
530591	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
530599	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
530610	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
530620	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
530710	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
530720	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
530810	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
530820	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
530890	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
530911	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
530919	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
530921	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
530929	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
531010	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
531090	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
531100	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540110	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540120	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540210	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540220	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540231	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540232	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540233	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540239	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540241	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540242	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540243	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540249	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540251	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540252	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
540259	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540261	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540262	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540269	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540310	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540320	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540331	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540332	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540333	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540339	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540341	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540342	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
540349	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540410	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540490	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540500	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540610	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540620	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540710	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540720	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540730	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540741	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540742	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540743	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540744	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540751	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540752	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
540753	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540754	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540761	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540769	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540771	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540772	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540773	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540774	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540781	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540782	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540783	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540784	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540791	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540792	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540793	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540794	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540810	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540821	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540822	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540823	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540824	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540831	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540832	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540833	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540834	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
550110	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550120	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
550130	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550190	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550200	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
550310	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550320	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550330	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550340	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550390	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550410	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550490	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550510	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550520	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550610	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550620	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550630	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550690	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550700	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550810	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550820	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550911	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550912	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550921	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550922	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550931	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550932	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550941	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550942	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
550951	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550952	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550953	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550959	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550961	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550962	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550969	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550991	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550992	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550999	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
551011	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
551012	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
551020	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
551030	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
551090	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
551110	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551120	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551130	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551211	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551219	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551221	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551229	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551291	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551299	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551311	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551312	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551313	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
551319	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551321	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551322	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551323	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551329	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551331	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551332	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551333	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551339	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551341	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551342	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551343	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551349	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551411	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551412	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551413	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551419	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551421	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551422	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551423	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551429	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551431	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551432	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551433	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551439	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551441	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551442	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
551443	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551449	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551511	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551512	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551513	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551519	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551521	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551522	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551529	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551591	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551592	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551599	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551611	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551612	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551613	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551614	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551621	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551622	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551623	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551624	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551631	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551632	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551633	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551634	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551641	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551642	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551643	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
<b>551644</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>551691</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>551692</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>551693</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>551694</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

**Carine za proizvode podrijetlom iz stranke EZ-a (Prilog 2., dio 3.)**

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1 siječnja 2021.	Od 1 siječnja 2022.
560110	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
560121	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
560122	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
560129	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
560130	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
560210	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
560221	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
560229	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
560290	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
560311	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
560312	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
560313	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
560314	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
560391	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
560392	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
560393	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
560394	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
560410	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
560420	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
560490	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
560500	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
560600	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1 siječnja 2021.	Od 1 siječnja 2022.
560710	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
560721	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
560729	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
560730	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
560741	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
560749	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
560750	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
560790	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
560811	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
560819	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
560890	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
560900	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
570110	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
570190	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
570210	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
570220	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
570231	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
570232	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
570239	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
570241	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
570242	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
570249	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
570251	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
570252	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
570259	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1 siječnja 2021.	Od 1 siječnja 2022.
570291	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
570292	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
570299	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
570310	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
570320	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
570330	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
570390	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
570410	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
570490	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
570500	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580110	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580121	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580122	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580123	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
580124	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580125	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580126	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580131	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580132	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580133	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580134	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580135	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580136	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580190	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580211	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1 siječnja 2021.	Od 1 siječnja 2022.
580219	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580220	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580230	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580310	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580390	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580410	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580421	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580429	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580430	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580500	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580610	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580620	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580631	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580632	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580639	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580640	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580710	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580790	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580810	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580890	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580900	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
581010	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
581091	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
581092	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
581099	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1 siječnja 2021.	Od 1 siječnja 2022.
581100	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
590110	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
590190	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
590210	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
590220	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
590290	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
590310	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
590320	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
590390	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
590410	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
590490	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
590491	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
590492	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
590500	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
590610	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
590691	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
590699	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
590700	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
590800	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
590900	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
591000	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
591110	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
591120	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
591131	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
591132	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1 siječnja 2021.	Od 1 siječnja 2022.
591140	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
591190	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
600110	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600121	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600122	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600129	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600191	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600192	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600199	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600210	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600220	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600230	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600240	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600241	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600242	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600243	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600249	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600290	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600291	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600292	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600293	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600299	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600310	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600320	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600330	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1 siječnja 2021.	Od 1 siječnja 2022.
600340	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600390	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600410	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600490	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600510	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600521	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600522	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600523	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600524	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600531	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600532	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600533	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600534	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600541	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600542	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600543	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600544	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600590	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600610	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600621	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600622	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600623	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600624	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600631	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600632	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%



	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1 siječnja 2021.	Od 1 siječnja 2022.
610339	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
610341	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
610342	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
610343	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610349	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610411	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610412	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610413	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610419	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610421	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610422	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
610423	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610429	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610431	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610432	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610433	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610439	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610441	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610442	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610443	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610444	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610449	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610451	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610452	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610453	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1 siječnja 2021.	Od 1 siječnja 2022.
610459	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610461	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610462	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610463	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610469	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610510	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610520	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610590	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610610	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610620	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610690	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610711	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610712	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610719	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610721	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610722	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610729	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610791	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610792	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610799	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610811	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610819	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610821	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610822	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610829	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1 siječnja 2021.	Od 1 siječnja 2022.
610831	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610832	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610839	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610891	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610892	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610899	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610910	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610990	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611010	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611011	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611012	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611019	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611020	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611030	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611090	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611110	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611120	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611130	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611190	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611211	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611212	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611219	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611220	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611231	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611239	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1 siječnja 2021.	Od 1 siječnja 2022.
611241	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611249	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611300	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611410	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611420	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611430	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611490	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611511	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611512	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611519	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611520	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611591	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611592	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611593	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611599	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611610	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611691	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611692	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611693	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611699	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611710	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611720	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611780	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611790	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620111	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1 siječnja 2021.	Od 1 siječnja 2022.
620112	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620113	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620119	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620191	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620192	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620193	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620199	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620211	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620212	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620213	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620219	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620291	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620292	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620293	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620299	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620311	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620312	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620319	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620321	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620322	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620323	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620329	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620331	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620332	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620333	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1 siječnja 2021.	Od 1 siječnja 2022.
620339	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620341	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620342	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620343	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620349	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620411	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620412	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620413	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620419	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620421	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620422	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620423	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620429	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620431	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620432	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620433	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620439	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620441	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620442	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620443	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620444	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620449	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620451	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620452	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620453	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1 siječnja 2021.	Od 1 siječnja 2022.
620459	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620461	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620462	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620463	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620469	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620510	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620520	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620530	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620590	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620610	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620620	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620630	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620640	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620690	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620711	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620719	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620721	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620722	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620729	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620791	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620792	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620799	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620811	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620819	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620821	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1 siječnja 2021.	Od 1 siječnja 2022.
620822	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620829	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620891	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620892	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620899	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620910	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620920	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620930	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620990	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621010	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621020	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621030	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621040	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621050	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621111	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621112	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621120	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621131	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621132	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621133	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621139	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621141	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621142	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621143	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621149	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1 siječnja 2021.	Od 1 siječnja 2022.
621210	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621220	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621230	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621290	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621310	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621320	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621390	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621410	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621420	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621430	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621440	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621490	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621510	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621520	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621590	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621600	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621710	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621790	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630110	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630120	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630130	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630140	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630190	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630210	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630221	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1 siječnja 2021.	Od 1 siječnja 2022.
630222	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630229	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630231	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630232	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630239	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630240	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630251	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630252	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630253	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630259	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630260	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630291	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630292	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630293	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630299	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630311	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630312	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630319	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630391	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630392	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630399	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630411	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630419	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630491	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
630492	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%



	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1 siječnja 2021.	Od 1 siječnja 2022.
631010	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
631090	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
640110	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640191	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640192	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640199	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640212	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640219	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640220	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640230	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640291	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640299	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640312	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640319	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640320	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640330	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640340	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640351	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640359	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640391	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640399	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640411	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640419	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640420	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640510	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1 siječnja 2021.	Od 1 siječnja 2022.
640520	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640590	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640610	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
640620	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
640691	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
640699	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
650100	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
650200	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
650300	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
650400	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
650510	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
650590	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
650610	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
650691	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
650692	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
650699	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
650700	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
660110	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
660191	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
660199	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
660200	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
660310	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
660320	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
660390	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
670100	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1 siječnja 2021.	Od 1 siječnja 2022.
670210	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
670290	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
670300	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
670411	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
670419	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
670420	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
670490	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
680100	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
680210	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
680221	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
680222	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
680223	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
680229	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
680291	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
680292	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
680293	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
680299	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
680300	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
680410	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
680421	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
680422	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
680423	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
680430	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
680510	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
680520	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%







	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1 siječnja 2021.	Od 1 siječnja 2022.
700510	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
700521	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
700529	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
700530	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
700600	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
700711	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
700719	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
700721	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
700729	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
700800	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
700910	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
700991	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
700992	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
701010	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
701020	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
701090	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
701091	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
701092	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
701093	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
701094	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
701110	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
701120	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
701190	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
701200	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
701310	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%



	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1 siječnja 2021.	Od 1 siječnja 2022.
701951	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
701952	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
701959	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
701990	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
702000	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
710110	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
710121	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
710122	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
710210	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
710221	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
710229	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
710231	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
710239	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
710310	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
710391	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
710399	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
710410	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
710420	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
710490	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
710510	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
710590	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
710610	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
710691	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
710692	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
710700	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1 siječnja 2021.	Od 1 siječnja 2022.
710811	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
710812	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
710813	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
710820	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
710900	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
711011	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
711019	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
711021	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
711029	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
711031	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
711039	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
711041	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
711049	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
711100	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
711210	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
711220	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
711230	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
711290	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
711291	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
711292	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
711299	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
711311	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
711319	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
711320	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
711411	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%





	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1 siječnja 2021.	Od 1 siječnja 2022.
720827	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
720836	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
720837	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
720838	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
720839	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
720840	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
720851	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
720852	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
720853	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
720854	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
720890	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
720915	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
720916	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
720917	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
720918	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
720925	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
720926	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
720927	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
720928	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
720990	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
721011	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
721012	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
721020	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
721030	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
721041	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1 siječnja 2021.	Od 1 siječnja 2022.
721049	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
721050	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
721061	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
721069	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
721070	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
721090	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
721113	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
721114	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
721119	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
721123	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
721129	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
721190	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
721210	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
721220	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
721230	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
721240	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
721250	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
721260	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
721310	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
721320	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
721391	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
721399	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
721410	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
721420	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
721430	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%





	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1 siječnja 2021.	Od 1 siječnja 2022.
722490	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
722511	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
722519	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
722520	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
722530	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
722540	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
722550	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
722591	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
722592	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
722599	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
722611	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
722619	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
722620	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
722691	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
722692	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
722693	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
722694	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
722699	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
722710	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
722720	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
722790	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
722810	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
722820	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
722830	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
722840	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1 siječnja 2021.	Od 1 siječnja 2022.
722850	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
722860	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
722870	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
722880	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
722910	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
722920	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
722990	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
730110	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
730120	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
730210	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
730220	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
730230	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
730240	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
730290	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
730300	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
730410	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
730421	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
730429	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
730431	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
730439	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
730441	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
730449	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
730451	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
730459	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
730490	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%



	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1 siječnja 2021.	Od 1 siječnja 2022.
730820	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
730830	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
730840	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
730890	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
730900	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
731010	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731021	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
731029	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
731100	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731210	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
731290	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
731300	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
731412	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731413	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731414	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731419	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731420	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731431	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731439	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731441	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731442	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731449	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731450	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731511	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
731512	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1 siječnja 2021.	Od 1 siječnja 2022.
731519	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
731520	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731581	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731582	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731589	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731590	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731600	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731700	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
731811	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731812	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731813	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731814	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731815	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
731816	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731819	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731821	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731822	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731823	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731824	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731829	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731910	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
731920	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
731930	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
731990	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
732010	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1 siječnja 2021.	Od 1 siječnja 2022.
732020	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
732090	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
732111	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
732112	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
732113	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
732181	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
732182	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
732183	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
732190	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
732211	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
732219	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
732290	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
732310	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
732391	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
732392	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
732393	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
732394	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
732399	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
732410	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
732421	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
732429	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
732490	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
732510	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
732591	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
732599	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%



	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1 siječnja 2021.	Od 1 siječnja 2022.
740821	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
740822	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
740829	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
740911	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
740919	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
740921	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
740929	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
740931	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
740939	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
740940	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
740990	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
741011	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
741012	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
741021	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
741022	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
741110	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
741121	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
741122	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
741129	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
741210	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
741220	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
741300	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
741420	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
741490	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
741510	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1 siječnja 2021.	Od 1 siječnja 2022.
741521	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
741529	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
741531	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
741532	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
741533	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
741539	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
741600	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
741700	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
741811	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
741819	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
741820	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
741910	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
741991	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
741999	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
750110	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
750120	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
750210	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
750220	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
750300	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
750400	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
750511	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
750512	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
750521	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
750522	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
750610	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1 siječnja 2021.	Od 1 siječnja 2022.
750620	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
750711	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
750712	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
750720	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
750810	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
750890	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
760110	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
760120	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
760200	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
760310	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
760320	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
760410	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
760421	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
760429	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
760511	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
760519	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
760521	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
760529	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
760611	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
760612	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
760691	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
760692	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
760711	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
760719	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
760720	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%



	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1 siječnja 2021.	Od 1 siječnja 2022.
780500	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
780600	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
790111	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
790112	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
790120	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
790200	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
790310	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
790390	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
790400	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
790500	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
790600	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
790700	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
800110	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
800120	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
800200	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
800300	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
800400	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
800500	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
800600	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
800700	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
810110	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
810191	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
810192	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
810193	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
810194	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%



	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1 siječnja 2021.	Od 1 siječnja 2022.
<b>810600</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>810720</b>	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
<b>810730</b>	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
<b>810790</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>810810</b>	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
<b>810820</b>	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
<b>810830</b>	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
<b>810890</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>810910</b>	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
<b>810920</b>	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
<b>810930</b>	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
<b>810990</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>811000</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>811010</b>	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
<b>811020</b>	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
<b>811090</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>811100</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>811211</b>	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
<b>811212</b>	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
<b>811213</b>	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
<b>811219</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>811220</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>811221</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>811222</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>811229</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1 siječnja 2021.	Od 1 siječnja 2022.
<b>811230</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>811240</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>811251</b>	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
<b>811252</b>	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
<b>811259</b>	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
<b>811292</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>811299</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>811300</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

**Carine za proizvode podrijetlom iz stranke EZ-a (Prilog 2., dio 4.)**

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
820110	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
820120	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
820130	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
820140	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
820150	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
820160	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
820190	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
820210	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
820220	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820231	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820239	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820240	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820291	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820299	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820310	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
820320	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820330	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820340	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820411	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
820412	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
820420	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
820510	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
820520	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820530	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820540	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
820551	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
820559	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
820560	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820570	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
820580	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
820590	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
820600	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820713	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820719	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
820720	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820730	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820740	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820750	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
820760	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820770	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820780	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820790	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
820810	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820820	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
820830	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820840	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820890	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
820900	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
821000	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
821110	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
821191	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
821192	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
821193	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
821194	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
821195	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
821210	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
821220	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
821290	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
821300	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
821410	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
821420	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
821490	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
821510	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
821520	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
821591	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
821599	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
830110	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
830120	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
830130	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
830140	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
830150	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
830160	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
830170	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
830210	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
830220	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
830230	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
830241	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
830242	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
830249	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
830250	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
830260	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
830300	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
830400	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
830510	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
830520	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
830590	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
830610	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
830621	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
830629	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
830630	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
830710	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
830790	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
830810	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
830820	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
830890	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
830910	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
830990	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%





	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
841199	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841210	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841221	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841229	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841231	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841239	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841280	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841290	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841311	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841319	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
841320	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841330	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
841340	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841350	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841360	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841370	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841381	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841382	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841391	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
841392	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841410	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841420	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
841430	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
841440	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
841451	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%



	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
841861	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841869	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
841891	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841899	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841911	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
841919	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
841920	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841931	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841932	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841939	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841940	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841950	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841960	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
841981	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
841989	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841990	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
842010	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
842091	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
842099	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
842111	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
842112	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
842119	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
842121	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
842122	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
842123	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%





























	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
847920	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
847930	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
847940	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
847950	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
847960	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
847981	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
847982	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
847989	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
847990	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
848010	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
848020	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
848030	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
848041	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
848049	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
848050	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
848060	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
848071	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
848079	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
848110	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
848120	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
848130	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
848140	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
848180	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
848190	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
848210	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%





	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
850450	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
850490	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
850511	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
850519	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
850520	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
850530	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
850590	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
850610	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
850630	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
850640	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
850650	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
850660	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
850680	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
850690	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
850710	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
850720	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
850730	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
850740	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
850780	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
850790	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
850810	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
850820	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
850880	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
850890	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
850910	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
850920	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
850930	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
850940	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
850980	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
850990	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
851010	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851020	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851030	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851090	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
851110	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
851120	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
851130	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
851140	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
851150	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
851180	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
851190	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
851210	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
851220	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
851230	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
851240	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
851290	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
851310	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
851390	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
851410	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
851420	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
851430	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
851440	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
851490	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
851511	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
851519	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
851521	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
851529	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
851531	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
851539	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
851580	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
851590	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
851610	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851621	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851629	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851631	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851632	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851633	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
851640	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851650	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851660	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851671	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851672	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851679	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
851680	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851690	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
851711	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
851719	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
851721	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
851722	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
851730	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
851750	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
851780	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
851790	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
851810	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851821	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851822	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851829	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851830	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851840	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851850	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851890	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851910	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851921	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851929	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851931	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851939	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851940	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851992	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
851993	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851999	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852010	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852020	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852032	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852033	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852039	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852090	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852110	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852190	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852210	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852290	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
852311	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
852312	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852313	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
852320	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852330	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852390	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852410	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852431	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852432	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852439	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852440	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852451	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852452	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
852453	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852460	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852491	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852499	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852510	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
852520	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
852530	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
852540	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
852610	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
852691	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
852692	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
852712	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852713	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852719	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
852721	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852729	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852731	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852732	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852739	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
852790	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852812	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
852813	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
852821	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
852822	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852830	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%



	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
853400	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
853510	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
853521	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
853529	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
853530	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
853540	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
853590	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
853610	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
853620	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
853630	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
853641	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
853649	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
853650	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
853661	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
853669	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
853690	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
853710	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
853720	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
853810	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
853890	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
853910	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
853921	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
853922	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
853929	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
853931	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
853932	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
853939	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
853941	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
853949	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
853990	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854011	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854012	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854020	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
854040	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854050	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854060	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854071	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854072	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854079	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854081	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854089	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854091	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
854099	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854110	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854121	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854129	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854130	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854140	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
854150	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854160	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
854190	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
854210	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854212	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854213	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854214	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854219	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854221	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854229	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854230	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854240	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854250	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854260	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854270	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854290	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
854311	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854319	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854320	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854330	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854340	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854381	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854389	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854390	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
854411	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854419	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854420	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%





	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
870321	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
870322	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
870323	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
870324	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
870331	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
870332	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
870333	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
870390	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
870410	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
870421	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
870422	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
870423	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
870431	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
870432	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
870490	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
870510	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
870520	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
870530	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
870540	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
870590	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
870600	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
870710	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
870790	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
870810	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
870821	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%





	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
880240	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
880260	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
880310	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
880320	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
880330	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
880390	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
880400	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
880510	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
880520	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
880521	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
880529	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
890110	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
890120	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
890130	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
890190	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
890200	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
890310	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
890391	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
890392	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
890399	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
890400	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
890510	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
890520	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
890590	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
890600	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%













	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
903010	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
903020	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
903031	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
903039	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
903040	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
903082	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
903083	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
903089	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
903090	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
903110	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
903120	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
903130	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
903141	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
903149	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
903180	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
903190	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
903210	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
903220	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
903281	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
903289	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
903290	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
903300	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
910111	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910112	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910119	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
910121	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910129	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910191	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910199	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910211	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910212	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910219	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910221	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910229	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910291	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910299	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910310	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910390	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910400	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910511	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910519	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910521	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910529	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910591	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910599	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910610	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910620	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910690	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910700	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
910811	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910812	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910819	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910820	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910890	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910891	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910899	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910911	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910919	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910990	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
911011	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
911012	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
911019	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
911090	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
911110	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
911120	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
911180	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
911190	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
911220	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
911280	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
911290	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
911310	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
911320	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
911390	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
911410	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
911420	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
911430	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
911440	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
911490	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
920110	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
920120	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
920190	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
920210	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
920290	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
920300	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
920410	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
920420	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
920510	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
920590	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
920600	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
920710	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
920790	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
920810	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
920890	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
920910	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
920920	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
920930	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
920991	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
920992	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
920993	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
920994	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
920999	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
930100	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
930111	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
930119	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
930120	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
930190	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
930200	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
930310	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
930320	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
930330	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
930390	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
930400	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
930510	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
930521	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
930529	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
930590	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
930591	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
930599	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
930610	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
930621	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
930629	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
930630	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
930690	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
930700	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%





	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
950390	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
950410	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
950420	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
950430	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
950440	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
950490	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
950510	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
950590	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
950611	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
950612	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
950619	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
950621	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
950629	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
950631	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
950632	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
950639	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
950640	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
950651	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
950659	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
950661	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
950662	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
950669	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
950670	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
950691	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
950699	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
950710	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
950720	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
950730	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
950790	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
950800	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
950810	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
950890	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
960110	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
960190	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
960200	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
960310	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
960321	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
960329	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
960330	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
960340	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
960350	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
960390	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
960400	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
960500	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
960610	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
960621	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
960622	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
960629	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
960630	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
960711	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
960719	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
960720	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
960810	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
960820	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
960831	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
960839	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
960840	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
960850	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
960860	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
960891	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
960899	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
960910	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
960920	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
960990	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
961000	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
961100	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
961210	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
961220	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
961310	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
961320	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
961330	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
961380	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
961390	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
961420	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
961490	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Kategorija	Do 31. prosinca 2012.	Od 1. siječnja 2013.	Od 1. siječnja 2014.	Od 1. siječnja 2015.	Od 1. siječnja 2016.	Od 1. siječnja 2017.	Od 1. siječnja 2018.	Od 1. siječnja 2019.	Od 1. siječnja 2020.	Od 1. siječnja 2021.	Od 1. siječnja 2022.
<b>961511</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>961519</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>961590</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>961610</b>	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
<b>961620</b>	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
<b>961700</b>	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
<b>961800</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>970110</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>970190</b>	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
<b>970200</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>970300</b>	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
<b>970400</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>970500</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>970600</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

POPIS NAKNADA I DRUGIH DAVANJA  
STRANKE GANE IZ ČLANKA 11. STAVKA 2.

Naknada za nadzor na odredištu

Ovu naknadu naplaćuju društva za nadzor za pružene usluge, a ona proizlazi iz provedbe Sporazuma WTO-a o određivanju carinske vrijednosti i sustavima odredišta. Nalazi se u nalogima povjerenika broj 4 iz 2000. Njezina stopa iznosi 1 % CIF-a.

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POPIS NAJUDALJENIJH REGIJA STRANKE EZ-a  
IZ ČLANKA 74.

- francuski prekomorski departmani (Guadeloupe, Martinik, Francuska Gvajana, Reunion),
  - Azori,
  - Madeira,
  - Kanarski otoci.
-

PROTOKOL  
O UZAJAMNOJ ADMINISTRATIVNOJ POMOĆI  
U CARINSKIM PITANJIMA

## ČLANAK 1.

## Definicije

Za potrebe ovog Protokola:

- (a) „carinsko zakonodavstvo” znači sve zakonske ili regulatorne odredbe koji se primjenjuju na državnom području Gane ili području stranke EZ-a, koje uređuju uvoz, izvoz i provoz robe i stavljanje robe pod bilo koji carinski režim ili postupak, uključujući mjere zabrane, ograničenja i kontrole;
- (b) „tijelo podnositelj zahtjeva” znači nadležno upravno tijelo koje su Gana ili stranka EZ imenovale u tu svrhu i koje podnosi zahtjev za pomoć na temelju ovog Protokola;
- (c) „tijelo primatelj zahtjeva” znači nadležno upravno tijelo koje su Gana ili stranka EZ imenovale u tu svrhu i koje zaprima zahtjev za pomoć na temelju ovog Protokola;

- (d) „osobni podaci” znači sve informacije koje se odnose na identificiranog pojedinca ili pojedinca kojeg se može identificirati;
- (e) „postupci koji predstavljaju povredu carinskog zakonodavstva” znači svaka povreda ili pokušaj povrede carinskog zakonodavstva.

## ČLANAK 2.

### Područje primjene

1. Stranke pomažu jedna drugoj u okviru svojih nadležnosti, na način i pod uvjetima utvrđenima u ovom Protokolu, kako bi osigurale ispravnu primjenu carinskog zakonodavstva, a posebno sprečavanjem, ispitivanjem i borbom protiv povreda carinskog zakonodavstva.
2. Pomoć u carinskim pitanjima, kako je predviđeno u ovom Protokolu, primjenjuje se na svako upravno tijelo stranaka koje je nadležno za primjenu ovog Protokola. Ona ne dovodi u pitanje pravila kojima se uređuje uzajamna pomoć u kaznenim stvarima. Ona također ne obuhvaća informacije prikupljene na zahtjev sudskih vlasti na temelju njihovih ovlasti, osim ako to tijelo ne odobri prenošenje tih informacija.
3. Ovaj Protokol ne obuhvaća pružanje pomoći u naplati carine, poreza ili novčanih kazni.

## ČLANAK 3.

## Pomoć na temelju zahtjeva

1. Na zahtjev tijela podnositelja zahtjeva, tijelo primatelj zahtjeva dostavlja sve relevantne informacije koje mu mogu omogućiti da osigura pravilnu primjenu carinskog zakonodavstva, uključujući informacije koje se odnose na radnje, uočene ili planirane, koje jesu ili bi mogle biti postupci koji predstavljaju povredu carinskog zakonodavstva.
2. Na zahtjev tijela podnositelja zahtjeva, tijelo primatelj zahtjeva obavještuje ga:
  - (a) je li roba izvezena iz područja jedne od stranaka propisno uvezena na područje druge stranke, navodeći, prema potrebi, carinski postupak koji se primjenjuje na tu robu;
  - (b) je li roba uvezena na područje stranke zakonito izvezena iz područja druge stranke, navodeći, prema potrebi, carinski postupak koji se primjenjuje na tu robu.
3. Na zahtjev tijela podnositelja zahtjeva, tijelo primatelj zahtjeva u okviru svojih zakonskih ili regulatornih odredaba poduzima potrebne mjere za osiguranje posebnog nadzora nad:
  - (a) fizičkim ili pravnim osobama za koje postoji osnovana sumnja da su uključeni ili su bili uključeni u postupke koji predstavljaju povredu carinskog zakonodavstva;

- (b) mjestima na kojima je roba uskladištena ili može biti uskladištena na takav način da postoji osnovana sumnja da se tom robom namjerava koristiti za postupke koji predstavljaju povredu carinskog zakonodavstva;
- (c) robom koja se prevozi ili bi se mogla prevoziti na takav način da postoji osnovana sumnja da se tom robom namjerava koristiti za postupke koji predstavljaju povredu carinskog zakonodavstva; i
- (d) prijevoznim sredstvima kojima se koristi ili bi se moglo koristiti na takav način da postoji osnovana sumnja da se tim prijevoznim sredstvima namjerava koristiti za postupke koji predstavljaju povredu carinskog zakonodavstva.

#### ČLANAK 4.

##### Spontana pomoć

Stranke pomažu jedna drugoj, na vlastitu inicijativu i u skladu sa svojim zakonskim ili regulatornim odredbama, ako smatraju da je to neophodno za ispravnu primjenu carinskog zakonodavstva, naročito pružanjem prikupljenih informacija koje se odnose na:

- aktivnosti koje jesu ili se čine da jesu postupci koji predstavljaju povredu carinskog zakonodavstva i koje bi mogle biti od interesa za drugu stranku,
- nove načine ili metode izvršavanja postupaka koji predstavljaju povredu carinskog zakonodavstva,

- robu za koju je poznato da je predmet postupaka koji predstavljaju povredu carinskog zakonodavstva,
- fizičke ili pravne osobe za koje se iz opravdanih razloga može vjerovati da su sada ili otprije uključene u postupke koji predstavljaju povredu carinskog zakonodavstva, i
- prijevozna sredstva za koje postoji osnovana sumnja da se njima služilo, služi ili bi se moglo služiti za postupke koji predstavljaju povredu carinskog zakonodavstva.

## ČLANAK 5.

### Dostava i obavješćivanje

Na zahtjev tijela podnositelja zahtjeva, tijelo primatelj zahtjeva u skladu sa zakonskim ili regulatornim odredbama koje se primjenjuju na primatelja zahtjeva poduzima sve potrebne mjere kako bi:

- dostavilo sve dokumente, ili
- obavijestilo o svim odlukama,

koje potječu od tijela podnositelja zahtjeva, a koji su u okviru područja primjene ovog Protokola, adresatu s boravištem ili poslovnim nastanom na području tijela primatelja zahtjeva.

Zahtjevi za dostavu dokumenata ili obavješćivanje o odlukama dostavljaju se u pisanom obliku na službenom jeziku tijela primatelja zahtjeva ili na jeziku koji je prihvatljiv tom tijelu.

## ČLANAK 6.

## Oblik i sadržaj zahtjevâ za pomoć

1. Zahtjevi u skladu s ovim Protokolom podnose se u pisanom obliku. Uz njih se prilažu dokumenti potrebni za ispunjavanje zahtjeva. Kada to nalaže žurnost situacije, mogu se prihvatiti i usmeni zahtjevi, ali moraju se odmah potvrditi u pisanom obliku.
2. Zahtjevi na temelju stavka 1. uključuju sljedeće informacije:
  - (a) tijelo podnositelj zahtjeva;
  - (b) zatražena mjera;
  - (c) predmet i razlog zahtjeva;
  - (d) zakonske ili regulatorne odredbe i ostale uključene pravne elemente;
  - (e) što točniji i sveobuhvatniji podaci o fizičkim ili pravnim osobama koje su predmet istraga; i
  - (f) sažetak relevantnih činjenica i već provedenih istraga.

3. Zahtjevi se podnose na službenom jeziku tijela primatelja zahtjeva ili na jeziku prihvatljivom za to tijelo. Ovaj se uvjet ne odnosi na dokumente koji se prilažu uz zahtjev na temelju stavka 1.
4. Ako zahtjev ne ispunjava gore određene formalne zahtjeve, može se zahtijevati njegov ispravak ili dopuna; u međuvremenu se mogu naložiti mjere predostrožnosti.

## ČLANAK 7.

### Rješavanje zahtjevâ

1. Radi usklađenosti sa zahtjevom za pomoć, tijelo primatelj zahtjeva, u skladu sa svojim nadležnostima i raspoloživim sredstvima, postupa kao da djeluje za vlastiti račun ili na zahtjev drugih tijela iste stranke dostavljanjem informacija koje već posjeduje, provođenjem odgovarajućih istraga ili organiziranjem njihova provođenja. Ova se odredba odnosi i na svako drugo tijelo kojem zahtjev upućuje tijelo primatelj zahtjeva kada ne može djelovati samo.
2. Zahtjevi za pomoć rješavaju se u skladu sa zakonskim ili regulatornim odredbama stranke primatelja zahtjeva.

3. Dužnosnici jedne od stranaka, ovlaštteni na odgovarajući način, uz suglasnost druge uključene stranke i podložno uvjetima koje ta stranka odredi, mogu biti prisutni u uredima tijela primatelja zahtjeva ili drugih dotičnih tijela u skladu sa stavkom 1., kako bi pribavili informacije koje se odnose na postupke koji jesu ili bi mogli biti postupci koji predstavljaju povredu carinskog zakonodavstva, a koje su potrebne tijelu podnositelju zahtjeva za potrebe ovog Protokola.
4. Dužnosnici jedne stranke, ovlaštteni na odgovarajući način, uz suglasnost druge uključene stranke i pod uvjetima koje ta stranka odredi, mogu biti prisutni tijekom istraga koje se provode na području te druge stranke.

## ČLANAK 8.

### Način prenošenja informacija

1. Tijelo primatelj zahtjeva dostavlja rezultate istraga tijelu podnositelju zahtjeva u pisanom obliku zajedno s odgovarajućom dokumentacijom, ovjerenim preslikama ili ostalim.
2. Te informacije mogu biti u elektroničkom obliku.
3. Izvorni dokumenti dostavljaju se samo na zahtjev u slučajevima kada ovjerene preslike nisu dovoljne. Ti se izvornici vraćaju što je prije moguće.

## ČLANAK 9.

## Izuzeci od obveze pružanja pomoći

1. Pomoć se može odbiti ili može biti podložna ispunjavanju određenih uvjeta ili zahtjeva u slučajevima kada jedna stranka smatra da bi pružanje pomoći u skladu s ovim Protokolom:
  - (a) moglo dovesti u pitanje suverenitet Gane ili suverenitet države članice Europske zajednice od koje je zatraženo pružanje pomoći na temelju ovog Protokola; ili
  - (b) moglo dovesti u pitanje javni poredak, sigurnost ili ostale bitne interese, posebno u slučajevima iz članka 10. stavka 2.; ili
  - (c) povrijedilo industrijsku, trgovačku ili profesionalnu tajnu.
2. Tijelo primatelj zahtjeva može odgoditi pružanje pomoći s obrazloženjem da bi to moglo ometati tekuću istragu, tužbu ili sudski postupak koji je u tijeku. U tom slučaju tijelo primatelj zahtjeva savjetuje se s tijelom podnositeljem zahtjeva kako bi utvrdilo može li se pomoć pružiti podložno onim uvjetima koje bi moglo zahtijevati tijelo primatelj zahtjeva.
3. Ako tijelo podnositelj zahtjeva traži pomoć koju ne bi moglo samo pružiti da se to od njega zatraži, ono u svom zahtjevu upozorava na tu činjenicu. Tada tijelo primatelj zahtjeva odlučuje kako postupiti prema tom zahtjevu.

4. Ako se radi o slučajevima iz stavaka 1. i 2., primatelj zahtjeva o svojoj odluci i razlozima iz kojih je donosi mora bez odlaganja obavijestiti podnositelja zahtjeva.

## ČLANAK 10.

### Razmjena informacija i povjerljivost

1. Sve informacije koje su na bilo koji način dostavljene u skladu s ovim Protokolom povjerljive su ili ograničene prirode, ovisno o pravilima koja se primjenjuju u svakoj stranci. Takve informacije obuhvaćene su obvezom čuvanja službene tajne i uživaju istu zaštitu koja vrijedi za slične informacije prema odgovarajućim zakonima stranke koja ih je primila kao i odgovarajućim odredbama koje se primjenjuju na tijela Europske zajednice.

2. Osobni podaci mogu se razmjenjivati samo onda kada se stranka koja ih prima obveže štititi takve podatke barem na isti način koji je primjenjiv i na taj određeni slučaj u stranci koja ih može dostaviti. S tim ciljem stranke priopćavaju jedna drugoj informacije o svojim primjenjivim pravilima, uključujući, prema potrebi, zakonske odredbe koje su na snazi u državama članicama Europske zajednice.

3. Korištenje informacijama dobivenim na temelju ovog Protokola u sudskim ili upravnim postupcima pokrenutima zbog postupaka koji predstavljaju povredu carinskog zakonodavstva smatra se korištenjem za potrebe ovog Protokola. Stoga se stranke u svojim registrima dokaza, izvješćima i iskazima te u postupcima i optužbama pred sudovima, mogu služiti dobivenim informacijama i dokumentima u koje su imale uvid u skladu s odredbama ovog Protokola kao dokazom. Nadležno tijelo koje je dostavilo tu informaciju ili je omogućilo pristup tim dokumentima obavješćuje se o takvom korištenju.

4. Pribavljenim se informacijama koristi samo u svrhe predviđene ovim Protokolom. Ako se jedna stranka želi koristiti tim informacijama u druge svrhe, potrebna joj je prethodna pisana suglasnost tijela koje je dostavilo informacije. Takvo korištenje podliježe svim ograničenjima koje utvrdi to tijelo.

## ČLANAK 11.

### Vještaci i svjedoci

Službenik tijela primatelja zahtjeva može biti ovlašten da, u okviru danog ovlaštenja, vještači ili svjedoči u sudskim ili upravnim postupcima koji se odnose na pitanja obuhvaćena ovim Protokolom te da dostavi predmete, dokumente ili njihove ovjerene preslike, ako su potrebni za postupke. U zahtjevu za vještačenje ili svjedočenje mora biti jasno naznačeno pred kojim se sudskim ili upravnim tijelom službenik mora pojaviti, radi kojeg predmeta i na temelju kojeg naslova ili kvalifikacije će službenik biti ispitivan.

## ČLANAK 12.

## Troškovi pomoći

Stranke se odriču svih međusobnih potraživanja povrata troškova koji su nastali na temelju ovog Protokola osim, prema potrebi, troškova za vještake i svjedoke te tumače i prevoditelje koji nisu državni službenici.

## ČLANAK 13.

## Provedba

1. Provedba ovog Protokola povjerava se s jedne strane carinskim tijelima stranke Gane i s druge strane nadležnim službama Komisije Europskih zajednica i prema potrebi carinskim tijelima država članica. Oni donose odluke o svim praktičnim mjerama i postupcima potrebnima za njegovu primjenu, uzimajući u obzir pravila koja su na snazi posebno u području zaštite podataka. Oni mogu nadležnim tijelima preporučiti izmjene ovog Protokola koje smatraju potrebnima.
2. Stranke se međusobno savjetuju i naknadno obavješćuju jedna drugu o detaljnim pravilima provedbe koja su usvojena u skladu s odredbama ovog Protokola.

## ČLANAK 14.

## Drugi sporazumi

1. Uzimajući u obzir nadležnosti Europske zajednice odnosno država članica, odredbe ovog Protokola:

- ne utječu na obveze stranaka na temelju bilo kakvog drugog međunarodnog sporazuma ili konvencije,
- smatra se da dopunjuju sporazume o uzajamnoj pomoći koji su sklopljeni ili mogu biti sklopljeni između pojedinih država članica Europske zajednice i Gane,

te:

- ne utječu na odredbe Europske zajednice kojima se uređuje priopćavanje informacija između nadležnih službi Komisije Europskih zajednica i carinskih tijela država članica Europske zajednice, dobivenih na temelju ovog Protokola koje bi mogle biti od interesa za Europsku zajednicu.

2. Neovisno o odredbama stavka 1., odredbe ovog Protokola imaju prednost u odnosu na odredbe bilo kojeg bilateralnog sporazuma o uzajamnoj pomoći koji je ili može biti sklopljen između pojedinačne države članice Europske zajednice i Gane, u mjeri u kojoj odredbe bilateralnog sporazuma nisu u skladu s odredbama ovog Protokola.

3. U vezi s pitanjima koja se odnose na primjenjivost ovog Protokola, stranke se međusobno savjetuju s ciljem rješavanja problema u okviru Odbora za SGP osnovanog na temelju članka 73. prijelaznog SGP-a između Gane i Europske zajednice i njezinih država članica.

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STEPPING STONE  
ECONOMIC PARTNERSHIP AGREEMENT  
BETWEEN GHANA, OF THE ONE PART,  
AND THE EUROPEAN COMMUNITY  
AND ITS MEMBER STATES, OF THE OTHER PART

THE REPUBLIC OF GHANA

of the one part, and

THE KINGDOM OF BELGIUM,

THE REPUBLIC OF BULGARIA,

THE CZECH REPUBLIC,

THE KINGDOM OF DENMARK,

THE FEDERAL REPUBLIC OF GERMANY,

THE REPUBLIC OF ESTONIA,

IRELAND,

THE HELLENIC REPUBLIC,

THE KINGDOM OF SPAIN,

THE FRENCH REPUBLIC,

THE ITALIAN REPUBLIC,

THE REPUBLIC OF CYPRUS,

THE REPUBLIC OF LATVIA,

THE REPUBLIC OF LITHUANIA,

THE GRAND DUCHY OF LUXEMBURG,

THE REPUBLIC OF HUNGARY,

MALTA,

THE KINGDOM OF THE NETHERLANDS,

THE REPUBLIC OF AUSTRIA,

THE REPUBLIC OF POLAND,

THE PORTUGUESE REPUBLIC,

ROMANIA,

THE REPUBLIC OF SLOVENIA,

THE SLOVAK REPUBLIC,

THE REPUBLIC OF FINLAND,

THE KINGDOM OF SWEDEN,

THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND,

and

THE EUROPEAN COMMUNITY

of the other part,

## PREAMBLE

HAVING regard to the Partnership Agreement between the Members of the African, Caribbean and Pacific group of States of the one part, and the European Community and its Member States of the other part, signed in Cotonou on 23 June 2000 and revised in Luxembourg on 25 June 2005, hereafter referred to as "the Cotonou Agreement";

HAVING regard to the fact that the trade preferences granted under the Cotonou Agreement will expire on 31 December 2007;

HAVING regard to the possible negative impact on the trade between the Parties from the expiration of the Cotonou trade preferences in case no World Trade Organisation (WTO) compatible successor trade arrangement is in place by 1 January 2008;

RECOGNISING therefore the necessity to establish a stepping stone Agreement that would safeguard the economic and trade interests of the Parties;

CONSIDERING the Parties wish to further strengthen their economic and trade links and establish close and lasting relations based on partnership and cooperation;

CONSIDERING the importance attached by the Parties to the principles and rules which govern the multilateral trading system, in particular the rights and obligations in the General Agreement on Tariffs and Trade 1994 (GATT 1994) and in other multilateral agreements annexed to the Agreement establishing the World Trade Organisation (hereinafter referred to as the "Agreement establishing the WTO"), and to the need to apply them in a transparent and non-discriminatory manner;

REAFFIRMING their commitment to the respect of human rights, to democratic principles and to the rule of law, which constitute the essential elements of the Cotonou Agreement, and to good governance, which constitutes the fundamental element of the Cotonou Agreement;

CONSIDERING the necessity to promote and accelerate economic, cultural and social development, with a view to contributing to peace and security and promoting a stable political and democratic framework;

CONSIDERING the importance attached by the Parties to the development objectives agreed at international level and to the Millennium Development Goals of the United Nations;

REAFFIRMING their attachment to work together towards the achievement of the objectives of the Cotonou Agreement, notably towards poverty eradication, sustainable development and the gradual integration of ACP States into the world economy;

WILLING to create new opportunities for employment, for attracting investment and for improving the livelihood conditions in the territories of the Parties while promoting sustainable development;

CONSIDERING the importance of the traditional links existing between the European Community, its Member States and West African States, notably with regard to historical, political and economic links;

RECOGNISING the difference of economic and social development levels between West African States and the European Community;

CONVINCED that this Agreement will create a new and more favourable environment for the relationship in the fields of economic governance, trade and investments and will open new perspectives for growth and development;

RECOGNISING the importance of development cooperation for the implementation of this Agreement;

WAITING for the conclusion of a global Economic Partnership Agreement between West African States and the European Community;

REAFFIRMING their commitment to support regional integration within West Africa and in particular to promote regional economic integration as an essential instrument for their integration into the world economy, by assisting them to face challenges related to globalisation and to achieve the economic and social development that they aim at;

HAVE AGREED THE FOLLOWING:

TITLE I

OBJECTIVES

ARTICLE 1

Framework Agreement

This Agreement establishes an initial framework for an Economic Partnership Agreement (EPA).

ARTICLE 2

Objectives

The objectives of this Agreement are the following:

- (a) Allowing Ghana to benefit from the enhanced market access granted by the EC Party within the framework of EPA negotiations and thereby avoiding trade disruption between Ghana and the European Community when the transitory trade regime of the Cotonou Agreement expires on 31 December 2007, while waiting for the conclusion of a full EPA;

- (b) Establishing the grounds for the negotiation of an EPA which contributes to poverty reduction, promotes regional integration, economic cooperation and good governance in West Africa and improves capacities of West Africa in the fields of trade policy and trade-related issues;
- (c) Promoting the harmonious and gradual integration of Ghana into the world economy in accordance with its political choices and its development priorities;
- (d) Strengthening existing links between the Parties on the basis of solidarity and mutual interest;
- (e) Creating an agreement compatible with Article XXIV of GATT 1994.

## TITLE II

### PARTNERSHIP FOR DEVELOPMENT

#### ARTICLE 3

##### Development cooperation in the framework of this Agreement

The Parties commit themselves to cooperating in order to implement this Agreement and to contribute accompanying the Ghanaian Party in the achievement of the EPA objectives. This cooperation takes financial and non-financial forms.

## ARTICLE 4

Development finance cooperation  
in the framework of this Agreement

1. Development cooperation for regional economic cooperation and integration, as provided for in the Cotonou Agreement, shall be carried out so as to maximise the expected benefits of this Agreement.
2. The European Community financing pertaining to development cooperation between the Ghanaian Party and the European Community supporting the implementation of this Agreement shall be carried out within the framework of the rules and relevant procedures provided for by the Cotonou Agreement, in particular the programming procedures of the European Development Fund and in the framework of the relevant financial instruments financed by the General Budget of the European Union. In this context, supporting the implementation of the current EPA shall be among the priorities.
3. The Member States of the European Community collectively undertake to support, by means of their respective development policies and instruments, development cooperation activities for regional economic cooperation and integration and for the implementation of this Agreement, both at national and regional levels, in conformity with the complementarity and aid effectiveness principles.

4. The Parties shall cooperate to facilitate the participation of other donors willing to support the efforts of the Ghanaian Party in achieving the objectives of this Agreement.
  
5. The Parties recognise the usefulness of regional financing mechanisms such as a Regional EPA Fund established by and for the regions in order to channel the financing at regional and national levels and to implement efficiently accompanying measures to the present Agreement. The European Community commits to channel its support either through the own financing mechanisms of the region or through those agreed upon by the signatory parties of this Agreement in accordance with rules and procedures provided for by the Cotonou Agreement and in compliance with aid effectiveness principles established by the Paris Declaration, with a view to ensuring a simple, efficient and quick implementation.
  
6. When implementing paragraphs 1 to 5, the Parties commit to cooperate in financial and non-financial ways in the areas defined in Articles 5, 6, 7 and 8.

ARTICLE 5

Business climate

The Parties agree that the business climate is an essential vector of economic development and, consequently, that the provisions of this Agreement aim at contributing to this common objective.

The Parties commit, in accordance with the provisions of Article 4, to constantly foster the improvement of the business climate.

ARTICLE 6

Support to the implementation of rules

The Parties agree that the implementation of the trade-related rules, for which cooperation areas are detailed in the various chapters of this Agreement, constitute an essential element for achieving the objectives of this Agreement. Cooperation in this field will be implemented in accordance with the provisions provided for in Article 4.

## ARTICLE 7

Reinforcing and upgrading of  
productive sectors

In the context of the implementation of this Agreement, the Parties underline their willingness to promote the upgrading of the competitiveness of productive sectors concerned by this Agreement in Ghana.

The Parties agree to cooperate through the cooperation instruments as defined under Article 4 and to support:

- the repositioning of the private sector vis-à-vis new economic opportunities created by this Agreement;
- the definition and the implementation of upgrading strategies;
- the improvement of the environment of the private sector and the business climate as defined in Articles 5 and 6;
- the promotion of a partnership between the private sectors of both Parties.

## ARTICLE 8

Cooperation with respect to  
financial adjustment

1. The Parties recognise the challenge that the elimination or substantial reduction of custom duties provided for in this Agreement can pose to Ghana, and they agree to establish a dialogue and cooperation in this field.
2. In the light of the liberalisation schedule agreed by the Parties in this Agreement, the Parties agree to establish an in-depth dialogue on the fiscal adaptation measures to eventually ensure the budgetary balance of Ghana.
3. The Parties agree to cooperate, in the framework of the provisions of Article 4, notably through the facilitation of supporting measures in the following areas:
  - (a) contribution in significant proportions to the absorption of the net fiscal impact in full complementarity with fiscal reforms;
  - (b) support to fiscal reforms so as to accompany the dialogue in this area.

## ARTICLE 9

## Cooperation in international fora

The Parties shall endeavour to cooperate in all international fora where issues relevant to this partnership are discussed.

TITLE III

TRADE REGIME FOR GOODS

CHAPTER 1

CUSTOM DUTIES AND NON-TARIFF MEASURES

ARTICLE 10

Customs duty

1. A customs duty includes any duty or charge of any kind, including any form of surtax or surcharge, imposed on or in connection with the importation or exportation of goods, but does not include any:
  - (a) charges equivalent to internal taxes or other internal charges imposed consistently with Article 19;
  - (b) antidumping, countervailing or safeguards measure imposed consistently with Chapter 2;
  - (c) fees or other charges imposed consistently with Article 11.

2. For each product, the basic customs duty to which the successive reductions are to be applied shall be that specified in each Party's Tariff Schedule.

## ARTICLE 11

### Fees and other charges

1. The Parties reaffirm their commitment to respect the provisions of Article VIII of GATT 1994.

2. However, fees and other charges related to legal obligations existing at the signature of this Agreement, as referred to in Annex 3, shall continue to apply for a maximum period of ten years. This period may be extended by decision of the EPA Committee if this is necessary to respect these legal obligations.

## ARTICLE 12

### Customs duties on products originating in Ghana

Products originating in Ghana shall be imported in the EC Party free of customs duties, except for the products indicated, and under the conditions defined, in Annex 1.

ARTICLE 13

Customs duties on products  
originating in the EC Party

Customs duties on imports into Ghana of products originating in the EC Party shall be reduced or eliminated in accordance with the schedule of tariff liberalisation in Annex 2.

ARTICLE 14

Rules of origin

For the purposes of this Chapter, "originating" applies to goods fulfilling the preferential rules of origin in force on 1 January 2008 between the Parties.

The Parties will establish a common and reciprocal regime governing rules of origin at the latest on 30 June 2008, that will enter into force not later than the first day of provisional application of this Agreement, based on the rules of origin as defined by the Cotonou Agreement and providing for the improvement while taking into account the development objectives of Ghana. This new regime will be annexed to this Agreement by the EPA Committee.

Not later than three years after the entry into force of this Agreement, the Parties will review the provisions in force governing rules of origin with the objective to simplify the concepts and methods used to determine the origin taking into account the development objectives of Ghana. Within this revision process, the Parties will take into account technological development, production processes and any other factor including the ongoing reforms with regard to rules of origin which might require amendment of the reciprocal negotiated regime. Any amendment or replacement will be made by decision of the EPA Committee.

## ARTICLE 15

### Standstill

1. Notwithstanding Articles 23 and 24, no new customs duty on imports shall be introduced on trade between the Parties and those currently applied on trade between the Parties shall not be increased as from the date of entry into force of this Agreement.
2. Notwithstanding paragraph 1, in the context of the finalisation of the implementation of the Economic Community of West African States (ECOWAS) common external tariff, Ghana may revise until 31 December 2011 its basic custom duties applying to goods originating in the European Community as long as the general incidence of those duties is not higher than the one of the duties specified in Annex 2.

## ARTICLE 16

## Customs duties on exports

No new customs duty on exports or equivalent charges shall be introduced on trade between the Parties, nor those currently applied increased as from the date of entry into force of this Agreement.

In exceptional circumstances, if the Ghanaian Party can demonstrate specific needs in terms of revenue, protection of infant industry or environment protection, temporary customs duties on exports or equivalent charges may be introduced, and the incidence of those existing could increase, after consultation of the EC Party, on a limited number of additional goods.

The Parties agree to revisit the provisions of this Article within the EPA Committee not later than three years after the date of entry into force of this Agreement, fully taking into consideration their impact on the development and economic diversification of the Ghanaian Party.

## ARTICLE 17

More favourable treatment resulting  
from free trade agreements

1. With respect to matters covered by this Chapter, the EC Party shall accord to the Ghanaian Party any more favourable treatment applicable as a result of the EC Party becoming party to a free trade agreement with third parties after the signature of this Agreement.
2. With respect to the matters covered by this Chapter, the Ghanaian Party shall accord to the EC Party any more favourable treatment applicable as a result of the Ghanaian Party becoming party to a free trade agreement with any major trading partner after the signature of this Agreement.
3. If the Ghanaian Party obtains from a major trading partner a substantially more favourable treatment than the one offered by the EC Party, the Parties will enter into consultations and jointly decide on the implementation of the provisions of paragraph 2.
4. The provisions of this Chapter shall not be so construed as to oblige the Parties to extend reciprocally any preferential treatment applicable as a result of the one of them being party to a free trade agreement with third parties on the date of signature of this Agreement.

5. For the purposes of this Article, "free trade agreement" means an agreement substantially liberalising trade and providing for the absence or elimination of substantially all discrimination between or among parties thereto through the elimination of existing discriminatory measures and/or the prohibition of new or more discriminatory measures, either at the entry into force of that agreement or on the basis of a reasonable time frame.

6. For the purposes of this Article, "major trading partner" means any developed country, or any country accounting for a share of world merchandise exports above 1 percent in the year before the entry into force of the free trade agreement referred to in paragraph 2, or any group of countries acting individually, collectively or through a free trade agreement accounting collectively for a share of world merchandise exports above 1,5 percent in the year before the entry into force of the free trade agreement referred to in paragraph 2.<sup>1</sup>

## ARTICLE 18

### Prohibition of quantitative restrictions

Notwithstanding the provisions of Articles 23, 24 and 25, all prohibitions or restrictions on import or export between the Parties, other than customs duties, taxes, fees and other charges provided for under Article 11, whether made effective through quotas, import or export licenses or other measures, shall be eliminated upon the entry into force of this Agreement. No new such measures shall be introduced.

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<sup>1</sup> For this calculation official data by the WTO on leading exporters in world merchandise trade (excluding intra-EU trade) shall be used.

## ARTICLE 19

National treatment on internal taxation  
and regulation

1. Imported products originating in the other Party shall not be subject, either directly or indirectly, to internal taxes or other internal charges of any kind in excess of those applied, directly or indirectly, to like national products. Moreover, the Parties shall not otherwise apply internal taxes or other internal charges so as to afford protection to national production.
2. Imported products originating in the other Party shall be accorded treatment no less favourable than that accorded to like national products in respect of all laws, regulations and requirements affecting their internal sale, offering for sale, purchase, transportation, distribution or use. The provisions of this paragraph shall not prevent the application of differential internal transportation charges which are based exclusively on the economic operation of the means of transport and not on the nationality of the product.
3. No Party shall establish or maintain any internal quantitative regulation relating to the mixture, processing or use of products in specified amounts or proportions which requires, directly or indirectly, that any specified amount or proportion of any product which is the subject of the regulation must be supplied from domestic sources. Moreover, no Party shall otherwise apply internal quantitative regulations so as to afford protection to national production.

4. The provisions of this Article shall not prevent the payment of subsidies exclusively to national producers, including payments to national producers derived from the proceeds of internal taxes or charges applied consistently with the provisions of this Article and subsidies effected through governmental purchases of national products or for their benefit.
5. The provisions of this Article shall not apply to laws, regulations, procedures or practices governing public procurement.
6. The provisions of this Article are without prejudice to the provisions of the Chapter of this Agreement on trade defence instruments.

## ARTICLE 20

### Food security

Where compliance with the provisions of this Agreement leads to problems with the availability of, or access to, foodstuffs or other products essential to ensure food security, and where this situation gives rise or is likely to give rise to major difficulties for the Ghanaian Party, it may take appropriate measures in accordance with the procedures laid down in Article 25.

## ARTICLE 21

Special provisions on  
administrative cooperation

1. The Parties agree that administrative cooperation is essential for the implementation and the control of the preferential treatment granted under this Title and underline their commitment to combat irregularities and fraud in customs and related matters.
2. Where a Party has made a finding, on the basis of objective information, of a failure to provide administrative cooperation and/or of irregularities or fraud, the Party concerned may temporarily suspend the relevant preferential treatment of the product(s) concerned in accordance with this Article.
3. For the purpose of this Article a failure to provide administrative cooperation shall mean, *inter alia*:
  - (a) a repeated failure to respect the obligations to verify the originating status of the product(s) concerned;
  - (b) a repeated refusal or undue delay in carrying out and/or communicating the results of subsequent verification of the proof of origin;

- (c) a repeated refusal or undue delay in obtaining authorisation to conduct administrative cooperation missions to verify the authenticity of documents or accuracy of information relevant to the granting of the preferential treatment in question.

For the purpose of this Article a finding of irregularities or fraud may be made, *inter alia*, where there is a rapid increase, without satisfactory explanation, in imports of goods exceeding the usual level of production and export capacity of the other Party, which is linked to objective information concerning irregularities or fraud.

4. The application of a temporary suspension shall be subject to the following conditions:

- (a) The Party which has made a finding, on the basis of objective information, of a failure to provide administrative cooperation and/or of irregularities or fraud shall without undue delay notify the EPA Committee of its finding together with the objective information and enter into consultations within the EPA Committee, on the basis of all relevant information and objective findings, with a view to reaching a solution acceptable to both Parties;
- (b) Where the Parties have entered into consultations within the EPA Committee as above and have failed to agree on an acceptable solution within three months following the notification, the Party concerned may temporarily suspend the relevant preferential treatment of the product(s) concerned. A temporary suspension shall be notified to the EPA Committee without undue delay;

(c) Temporary suspensions under this Article shall be limited to that necessary to protect the financial interests of the Party concerned. They shall not exceed a period of six months, which may be renewed. Temporary suspensions shall be notified immediately after their adoption to the EPA Committee. They shall be subject to periodic consultations within the EPA Committee in particular with a view to their termination as soon as the conditions for their application are no longer met.

5. At the same time as the notification to the EPA Committee under paragraph 4(a), the Party concerned should publish a notice to importers in its Official Journal. The notice to importers should indicate for the product concerned that there is a finding, on the basis of objective information, of a failure to provide administrative cooperation and/or of irregularities or fraud.

## ARTICLE 22

### Management of administrative errors

In case of error by the competent authorities in the proper management of the preferential system of export, and in particular in the application of the provisions concerning the definition of the concept of "originating products" and methods of administrative cooperation, where this error leads to consequences in terms of import duties, the Party facing such consequences may request the EPA Committee to examine the possibilities of adopting all appropriate measures with a view to resolving the situation.

## CHAPTER 2

## TRADE DEFENCE MEASURES

## ARTICLE 23

## Anti-dumping and countervailing measures

1. Subject to the provisions of this Article, nothing in this Agreement shall prevent the EC Party or the Ghanaian Party from adopting anti-dumping or countervailing measures in accordance with the relevant WTO agreements. For the purpose of this Article, origin shall be determined in accordance with the non-preferential rules of origin of the Parties.
2. Before imposing definitive anti-dumping or countervailing duties the Parties shall consider the possibility of constructive remedies as provided for in the relevant WTO agreements. To this end, the Parties may hold appropriate consultations.
3. The EC Party shall notify the Ghanaian Party of the receipt of a properly documented complaint before initiating any investigation.
4. The provisions of this Article shall be applicable in all investigations initiated after this Agreement enters into force.
5. The provisions of this Article shall not be subject to the Dispute Settlement provisions of this Agreement.

## ARTICLE 24

## Multilateral safeguards

1. Subject to the provisions of this Article, nothing in this Agreement shall prevent the Ghanaian Party and the EC Party from adopting measures in accordance with Article XIX of the GATT 1994, the WTO Agreement on Safeguards, and Article 5 of the WTO Agreement on Agriculture. For the purpose of this Article, origin shall be determined in accordance with the non-preferential rules of origin of the Parties.
2. Notwithstanding paragraph 1, the EC Party shall, in the light of the overall development objectives of this Agreement and the small size of the economy of Ghana, exclude imports from Ghana from any measures taken pursuant to Article XIX of the GATT 1994, the WTO Agreement on Safeguards and Article 5 of the WTO Agreement on Agriculture.
3. The provisions of paragraph 2 shall apply for a period of five years, beginning on the date of entry into force of the Agreement. Not later than 120 days before the end of this period, the EPA Committee shall review the operation of those provisions in the light of the development needs of the Ghanaian Party, with a view to determining whether to extend their application for a further period.

4. The provisions of paragraph 1 shall not be subject to the Dispute Settlement provisions of this Agreement.

## ARTICLE 25

### Bilateral safeguards

1. After having examined alternative solutions, a Party may apply safeguard measures of limited duration which derogate from the provisions of Articles 12 and 13 of Chapter 1, under the conditions and in accordance with the procedures laid down in this Article.
2. Safeguard measures referred to in paragraph 1 may be taken where a product originating in one Party is being imported into the territory of the other Party in such increased quantities and under such conditions as to cause or threaten to cause:
  - (a) serious injury to the domestic industry producing like or directly competitive products in the territory of the importing Party, or
  - (b) disturbances in a sector of the economy, particularly where these disturbances produce major social problems, or difficulties which could bring about serious deterioration in the economic situation of the importing Party; or
  - (c) disturbances in the markets of like or directly competitive agricultural products<sup>1</sup> or mechanisms regulating those markets.

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<sup>1</sup> For the purpose of this Article agricultural products are those covered by Annex I of the WTO Agreement on Agriculture.

3. Safeguard measures referred to in this Article shall not exceed what is necessary to remedy or prevent the serious injury or disturbances, as defined in paragraphs 2, 4 and 5(b). Those safeguard measures of the importing Party may only consist of one or more of the following:

- (a) suspension of the further reduction of the rate of import duty for the product concerned, as provided for under this Agreement;
- (b) increase in the customs duty on the product concerned up to a level which does not exceed the customs duty applied to other WTO Members; and
- (c) introduction of tariff quotas on the product concerned.

4. Without prejudice to paragraphs 1, 2 and 3, where any product originating in Ghana is being imported in such increased quantities and under such conditions as to cause or threaten to cause one of the situations referred to under paragraph 2(a), (b) and (c) to one or several of the EC Party's outermost regions, the EC Party may take surveillance or safeguard measures limited to the region or regions concerned in accordance with the procedures laid down in paragraphs 6 to 9.

5. (a) Without prejudice to paragraphs 1, 2 and 3, where any product originating in the EC Party is being imported in such increased quantities and under such conditions as to cause or threaten to cause one of the situations referred to under paragraph 2(a), (b) and (c), the Ghanaian Party may take surveillance or safeguard measures limited to its territory in accordance with the procedures laid down in paragraphs 6 to 9;

(b) The Ghanaian Party may take safeguard measures where a product originating in the EC Party as a result of the reduction of duties is being imported into its territory in such increased quantities and under such conditions as to cause or threaten to cause disturbances to an infant industry producing like or directly competitive products. Such provision is only applicable for a period of ten years from the date of entry into force of this Agreement. Measures must be taken in accordance with the provisions of paragraphs 6 to 9.

However, if agreed by both Parties, this period may be extended if, despite the industrial development potential and the efforts actually undertaken, this objective has not been achieved due to the world economic situation or serious troubles affecting Ghana.

6. (a) Safeguard measures referred to in this Article shall only be maintained for such a time as may be necessary to prevent or remedy serious injury or disturbances as defined in paragraphs 2, 4 and 5;

(b) Safeguard measures referred to in this Article shall not be applied for a period exceeding two years. Where the circumstances warranting imposition of safeguard measures continue to exist, such measures may be extended for a further period of no more than two years. Where Ghana applies a safeguard measure, or where the EC Party applies a measure limited to the territory of one or more of its outermost regions, such measure may however be applied for a period not exceeding four years and, where the circumstances warranting imposition of safeguard measures continue to exist, extended for a further period of four years;

(c) Safeguard measures referred to in this Article that exceed one year shall contain clear elements progressively leading to the elimination of the causes and measures at the end of the set period, at the latest;

(d) Except in exceptional circumstances submitted for the approval of the EPA Committee, no safeguard measure referred to in this Article shall be applied to the import of a product that has previously been subject to such a measure, for a period of at least one year from the expiry of the measure.

7. For the implementation of the above paragraphs, the following provisions shall apply:
- (a) Where a Party takes the view that one of the circumstances set out in paragraphs 2, 4 and/or 5 exists, it shall immediately refer the matter to the EPA Committee for examination;
  - (b) The EPA Committee may make any recommendation needed to remedy the circumstances which have arisen. If no recommendation has been made by the EPA Committee aimed at remedying the circumstances, or no other satisfactory solution has been reached within 30 days of the matter being referred to the EPA Committee, the importing Party may adopt the appropriate measures to remedy the circumstances in accordance with this Article;
  - (c) Before taking any measure provided for in this Article or, in the cases to which paragraph 8 applies, as soon as possible, Ghana shall supply the EPA Committee with all relevant information required for a thorough examination of the situation, with a view to seeking a solution acceptable to the Parties concerned;
  - (d) In the selection of safeguard measures pursuant to this Article, priority must be given to those which permit to correct efficiently and quickly the problem in question while disturbing to the least extent possible the good operation of this Agreement;

(e) Any safeguard measure taken pursuant to this Article shall be notified immediately to the EPA Committee and shall be the subject of periodic consultations within that body, particularly with a view to establishing a timetable for their abolition as soon as circumstances permit.

8. Where exceptional circumstances require immediate action, the importing Party concerned, whether the EC Party or the Ghanaian Party as the case may be, may take the measures provided for in paragraphs 3, 4 and/or 5 on a provisional basis without complying with the requirements of paragraph 7. Such action may be taken for a maximum period of 180 days where measures are taken by the EC Party and 200 days where measures are taken by the Ghanaian Party, or where measures taken by the EC Party are limited to the territory of one or more of its outermost regions. The duration of any such provisional measure shall be counted as a part of the initial period and any extension referred to in paragraph 6. In the taking of such provisional measures, the interest of all Parties involved shall be taken into account. The importing Party concerned shall inform the other Party concerned and it shall immediately refer the matter to the EPA Committee for examination.

9. If an importing Party subjects imports of a product to an administrative procedure having as its purpose the rapid provision of information on the trend of trade flows liable to give rise to the problems referred to in this Article, it shall inform the EPA Committee without delay.

10. The WTO Agreements shall not be invoked to preclude a Party from adopting safeguard measures in conformity with this Article.

## ARTICLE 26

### Cooperation

1. The Parties recognise the importance of cooperation in the field of trade defence measures.
2. The Parties agree to cooperate, in accordance with the provisions of Article 4, including by facilitating assistance measures, notably in the following fields:
  - (a) development of regulation and institutions to ensure trade defence;
  - (b) capacity building for the use of trade defence measures provided for by the present Agreement.

## CHAPTER 3

## CUSTOMS AND TRADE FACILITATION

## ARTICLE 27

## Objectives

1. The Parties acknowledge the importance of customs and trade facilitation matters in the evolving global trading environment. The Parties agree to reinforce cooperation in this area with a view to ensuring that the relevant legislation and procedures, as well as the administrative capacity of the relevant administrations, fulfil the objectives of effective control and the promotion of trade facilitation, and help promote the development and regional integration of signatory countries.
2. The Parties recognise that legitimate public policy objectives, including in relation to security and the prevention of fraud, shall not be compromised in any way.
3. The Parties undertake to ensure the free circulation of goods covered by this Agreement, within their respective territories.

## ARTICLE 28

## Customs and administrative cooperation

1. In order to ensure compliance with the provisions of this Title, and effectively to respond to the objectives laid down in Article 27, the Parties shall:

- (a) exchange information concerning customs legislation and procedures;
- (b) develop joint initiatives relating to import, export and transit procedures, as well as towards ensuring an effective service to the business community;
- (c) cooperate on the automation of customs and other trade procedures and collaborate, where appropriate towards the establishment of common standards for the exchange of data;
- (d) establish as far as possible, common positions in international organisations in the field of customs such as the WTO, the World Customs Organization (WCO), the United Nations (UN) and the United Nations Conference on Trade and Development (UNCTAD);
- (e) cooperate in the planning and delivery of technical assistance, notably to facilitate customs and Trade Facilitation reforms in line with the provisions of this Agreement; and

(f) promote coordination between all related agencies, both internally and across borders.

2. Notwithstanding paragraph 1, the administrations of both Parties shall provide mutual administrative assistance in customs matters in accordance with the provisions of Protocol on mutual administrative assistance in customs matters.

## ARTICLE 29

### Customs legislation and procedures

1. The Parties agree that their respective trade and customs legislation, provisions and procedures shall be based upon the international instruments and standards applicable in the field of customs and trade, including the substantive elements of the revised Kyoto Convention on the simplification and harmonisation of customs procedures, the WCO Framework of Standards to Secure and Facilitate Global Trade, the WCO data set and the Harmonised Commodity Description and Coding System ("HS").

The Parties shall ensure freedom of transit through their territory via the route most convenient for transit.

Any restrictions, controls or requirements must pursue a legitimate public policy objective, be non-discriminatory, be proportionate and be applied uniformly.

Without prejudice to legitimate customs control and supervision of goods in transit, the Parties shall accord to traffic in transit to or from the territory of any Party, treatment not less favourable than that accorded to domestic goods, exports and imports, and their movement.

The Parties shall operate bonded transport regimes that allow the transit of goods without payment of customs duties or other charges subject to the provision of an appropriate guarantee.

The Parties shall promote and implement regional transit arrangements with a view to reducing trade barriers.

The Parties shall draw upon and use international standards and instruments relevant to transit.

The Parties shall ensure cooperation and coordination between all concerned authorities and agencies in their territory to facilitate traffic in transit and promote cooperation across borders.

2. In order to improve working methods, as well as to ensure non-discrimination, transparency, efficiency, integrity and accountability of operations, the Parties shall:

- (a) take further steps towards the reduction, simplification and standardisation of data and documentation required by customs and other agencies;

- (b) simplify requirements and formalities wherever possible, in respect of the rapid release and clearance of goods;
- (c) provide effective, prompt and non-discriminatory procedures enabling the right of appeal, against customs and other agency administrative actions, rulings and decisions affecting imports, exports or goods in transit. Procedures for appeal shall be easily accessible, including to small or medium enterprises and any costs shall be reasonable and commensurate with the costs in providing for appeals;
- (d) ensure that the highest standards of integrity be maintained, through the application of measures reflecting the principles of the relevant international conventions and instruments in this field.

## ARTICLE 30

### Relations with the Business Community

The Parties agree:

- (a) to ensure that all legislation, procedures and fees and charges are made publicly available, as far as possible through electronic means, together with the justification for them;

- (b) on the need for timely and regular consultation with trade representatives on legislative proposals and procedures related to customs and trade issues. To this end, appropriate and regular consultation mechanisms between administrations and the business community, shall be established by each Party;
- (c) there should be a reasonable time period between the publication of new or amended legislation, procedures and fees or charges and their entry into force.

The Parties shall make publicly available relevant notices of an administrative nature, including agency requirements and entry procedures, hours of operation and operating procedures for customs offices at ports and border crossing points, and points of contact for information enquiries;

- (d) to foster cooperation between operators and competent administrations via the use of non-arbitrary and publicly accessible procedures, such as Memoranda of Understanding, based on those promulgated by the WCO;
- (e) to ensure that their respective customs and related requirements and procedures continue to meet the needs of the trading community, follow best practices, and remain as little trade-restrictive as possible.

ARTICLE 31

Customs valuation

1. Article VII of the GATT 1994 and the Agreement on the Implementation of Article VII of the GATT 1994 shall govern customs valuation rules applied to reciprocal trade between the Parties.
2. The Parties shall cooperate with a view to reaching a common approach to issues relating to customs valuation.

ARTICLE 32

Regional integration in  
the West Africa region

The Parties agree to facilitate progress of custom reforms within the West Africa region.

ARTICLE 33

Continuation of negotiations in the field of customs and trade facilitation

Within the negotiations of a full EPA, the Parties agree to continue negotiations on this chapter in order to complement it in a regional framework.

## ARTICLE 34

Special committee for customs  
and trade facilitation

Within the EPA Committee, the Parties will set up a Special Committee on customs and trade facilitation, comprising representatives of the Parties. This committee will report to the EPA Committee. It will discuss all customs issues meant to facilitate trade between the Parties and monitor the implementation and the application of this Chapter as well as the operation of rules of origin.

## ARTICLE 35

## Cooperation

1. The Parties recognise the importance of cooperation as regards customs and trade facilitation measures for the implementation of this Agreement.
2. The Parties agree to cooperate, in accordance with the provisions of Article 4, including by facilitating support, notably in the following areas:
  - (a) elaboration of appropriate simplified legal and regulatory provisions;
  - (b) information and sensitisation of operators, including training of staff concerned;
  - (c) capacity-building, modernisation and interconnection of custom administrations.

## CHAPTER 4

TECHNICAL BARRIERS TO TRADE AND SANITARY  
AND PHYTOSANITARY MEASURES

## ARTICLE 36

## Multilateral obligations and general context

The Parties reaffirm their rights and obligations under the WTO Agreements and, in particular, the WTO Agreements on Sanitary and Phytosanitary Measures (hereinafter referred to as the "WTO SPS Agreement") and on Technical Barriers to Trade (hereinafter referred to as the "WTO TBT Agreement"). The Parties also reaffirm their rights and obligations under the International Plant Protection Convention (IPPC), CODEX Alimentarius and the World Organisation for Animal Health (OIE).

The Parties reaffirm their commitment to enhance public health in Ghana, in particular through the strengthening of capacities to identify non-compliant products.

These commitments, rights and obligations shall underline the activities of the Parties under this Chapter.

## ARTICLE 37

## Objectives

The objectives of this Chapter are to facilitate trade in goods between the Parties, to increase the capacity of the Parties to identify, prevent and eliminate unnecessary obstacles to trade between the Parties as a result of technical regulations, standards and conformity assessment procedures applied by either Party while not affecting the capacity of the Parties to protect public, plant and animal health.

## ARTICLE 38

## Scope and definitions

1. The provisions of this Chapter shall apply to technical regulations, standards and conformity assessment procedures as defined in the WTO TBT Agreement and to sanitary and phytosanitary measures (hereinafter referred to as "SPS measures") as defined in the WTO SPS Agreement, in so far as they affect trade between the Parties.
2. For the purposes of this Chapter, unless specified otherwise, the definitions used by the WTO TBT Agreement and WTO SPS Agreement, the CODEX Alimentarius, the IPPC and the OIE shall apply, including where reference is made to "products" in this Chapter.

ARTICLE 39

Competent authorities

The Competent Authorities of the Parties for the implementation of the measures referred to in this Chapter are described in Appendix II.

The Parties shall, in accordance with Article 41, inform each other of any significant changes to the competent authorities listed in Appendix II. In such a case, the EPA Committee will adopt an amendment to Appendix II.

ARTICLE 40

Sanitary and phytosanitary zoning

In respect of import conditions, the Parties may propose and identify on a case-by-case basis zones of defined sanitary and phytosanitary status, taking into account Article 6 of the WTO SPS Agreement.

## ARTICLE 41

Transparency of trade conditions  
and Information Exchange

1. The Parties shall inform each other of any changes to their technical import requirements for products (including live animals and plants).
2. The Parties agree to inform each other in writing of measures taken to prohibit the importation of any good to address a problem relating to health (public, animal or plant health), safety and the environment as soon as possible in accordance with SPS recommendations.
3. The Parties agree to exchange information with a view to collaborating so that their products meet technical regulations and standards required to access their respective markets.
4. The Parties shall also directly exchange information on other topics agreed by both Parties to be of potential importance for their trade relations, including food safety issues, animal and plant disease outbreaks, scientific opinions and other significant product safety related events. In particular, the Parties undertake to inform each other when applying the principle of sanitary and phytosanitary zoning as set out in Article 6 of the WTO SPS Agreement.
5. The Parties agree to exchange information in epidemiological surveillance on animal disease. Also in the domain of plant health, the Parties will exchange information on the occurrence of pests of known and immediate danger to the other Party.

6. The Parties agree to cooperate with a view to alerting each other early when new regional rules might impact trade between them.

#### ARTICLE 42

##### Cooperation in international bodies

The Parties agree to cooperate in international standard setting bodies, including by facilitating the participation by representatives of the Ghanaian Party in the meeting of these bodies.

#### ARTICLE 43

##### Cooperation

1. The Parties recognise the importance of cooperation in the areas of technical regulations, standards and conformity assessment as well as regards sanitary and phytosanitary measures for the implementation of this Agreement.

2. The Parties agree to cooperate, in accordance with the provisions of Article 4, with the aim of improving the quality and the competitiveness of priority products for Ghana and access to the EC market, including by facilitating support, notably financially, in the following areas:

- (a) Set-up of an appropriate framework for the exchange of information and expertise among the Parties;
- (b) Adoption of technical standards and regulations, conformity assessment procedures, and harmonised sanitary and phytosanitary measures at regional level, based on relevant international standards;
- (c) Building the capacity of the public and private actors, including information and training, with the aim of helping exporters to conform to EC rules and standards, and of participating in international organisations;
- (d) Development of national capacities for the assessment of product compliance and access to the EC market.

## TITLE IV

## SERVICES, INVESTMENT AND TRADE RELATED RULES

## ARTICLE 44

Building on the Cotonou Agreement, the Parties will cooperate to facilitate all the necessary measures leading to the conclusion as soon as possible of a global EPA between the whole West Africa region and the EC in the following:

- (a) trade in services and electronic commerce;
- (b) investments;
- (c) competition;
- (d) intellectual property.

The Parties will take all necessary measures to endeavour to conclude a global EPA between the West Africa region and the EC before the end of 2008.

On these issues, as well as on any other issues the Parties may agree on, the Parties support the negotiations of the global EPA on the basis of the EC-West Africa Road Map and subsequent developments since its adoption. They welcome a two-step approach starting first with formulating and implementing regional policies and building regional capacity, and in a second step, deepening the EC-West Africa trade provisions mutually agreed on concerning these issues.

This Article does not prejudge the position of the regional organisations on the above issues.

## TITLE V

### DISPUTE AVOIDANCE AND SETTLEMENT

#### CHAPTER 1

#### OBJECTIVE AND SCOPE

#### ARTICLE 45

##### Objective

The objective of this Title is to avoid and settle any dispute between the Parties with a view to arriving, where possible, at a mutually agreed solution.

ARTICLE 46

Scope

1. This Title shall apply to any dispute concerning the interpretation and application of this Agreement, with the exception of Title II and except where otherwise provided.
2. Notwithstanding paragraph 1, the procedure set out in Article 98 of the Cotonou Agreement, shall be applicable in the event of a dispute concerning development finance cooperation as provided for by the Cotonou Agreement.

CHAPTER 2

CONSULTATIONS AND MEDIATION

ARTICLE 47

Consultations

1. The Parties shall endeavour to resolve any dispute referred to in Article 46 by entering into consultations in good faith with the aim of reaching a mutually agreed solution.

2. A Party shall seek consultations by means of a written request to the other Party, copied to the EPA Committee, identifying the measure at issue and the provisions of the Agreement which it considers the measure not to be in conformity with.
3. Consultations shall be held within 40 days of the date of the submission of the request. The consultations shall be deemed to be concluded within 60 days of the date of the submission of the request, unless both Parties agree to continue consultations. All information disclosed during the consultations shall remain confidential.
4. Consultations on matters of urgency, including those regarding perishable or seasonal goods shall be held within 15 days of the date of the submission of the request, and shall be deemed to be concluded within 30 days of the date of the submission of the request.
5. If consultations are not held within the time frames laid down in paragraph 3 or in paragraph 4, or if consultations have been concluded and no agreement has been reached on a mutually agreed solution, the complaining Party may request the establishment of an arbitration panel in accordance with Article 49.

## ARTICLE 48

## Mediation

1. If consultations fail to produce a mutually agreed solution, the Parties may, by agreement, seek recourse to a mediator. Unless the Parties agree otherwise, the terms of reference for the mediation shall be the matter referred to in the request for consultations.
2. Unless the Parties agree on a mediator within ten days of the date of the agreement to request mediation, the chairperson of the EPA Committee, or his or her delegate, shall select by lot a mediator from the pool of individuals who are on the list referred to in Article 64 and are not nationals of either Party. The selection shall be made within 20 days of the date of the submission of the agreement to request mediation and in the presence of a representative of each Party. The mediator will convene a meeting with the Parties not later than 30 days after being selected. The mediator shall receive the submissions of each Party not later than 15 days before the meeting and notify an opinion not later than 45 days after having been selected.
3. The mediator's opinion may include a recommendation on how to resolve the dispute consistent with the provisions referred to in Article 53. The mediator's opinion is non-binding.
4. The Parties may agree to amend the time-limits referred to in paragraph 2. The mediator may also decide to amend these time-limits upon request of any of the Parties or on his own initiative, given the particular difficulties experienced by the Party concerned or the complexities of the case.

5. The proceedings involving mediation, in particular all information disclosed and positions taken by the Parties during these proceedings shall remain confidential.

## CHAPTER 3

### DISPUTE SETTLEMENT PROCEDURES

#### SECTION I

#### ARBITRATION PROCEDURE

#### ARTICLE 49

##### Initiation of the arbitration procedure

1. Where the Parties have failed to resolve the dispute by recourse to consultations as provided for in Article 47, or by recourse to mediation as provided for in Article 48, the complaining Party may request the establishment of an arbitration panel.
2. The request for the establishment of an arbitration panel shall be made in writing to the Party complained against and the EPA Committee. The complaining Party shall identify in its request the specific measures at issue, and it shall explain how such measures constitute a breach of the provisions of this Agreement.

## ARTICLE 50

## Establishment of the arbitration panel

1. An arbitration panel shall be composed of three arbitrators.
2. Within ten days of the date of the submission of the request for the establishment of an arbitration panel to the EPA Committee, the Parties shall consult in order to reach an agreement on the composition of the arbitration panel.
3. In the event that the Parties are unable to agree on its composition within the time frame laid down in paragraph 2, either Party may request the chairperson of the EPA Committee, or her or his delegate, to select all three members by lot from the list established under Article 64, one among the individuals proposed by the complaining Party, one among the individuals proposed by the Party complained against and one among the individuals selected by the Parties to act as chairperson. Where the Parties agree on one or more of the members of the arbitration panel, any remaining members shall be selected by the same procedure.
4. The chairperson of the EPA Committee, or her or his delegate, shall select the arbitrators within five days of the request referred to in paragraph 3 by either Party and in the presence of a representative of each Party.

5. The date of establishment of the arbitration panel shall be the date on which the three arbitrators are selected.

## ARTICLE 51

### Interim panel report

The arbitration panel shall notify to the Parties an interim report containing both the descriptive section and its findings and conclusions, as a general rule not later than 120 days from the date of establishment of the arbitration panel. Any Party may submit written comments to the arbitration panel on precise aspects of its interim report within 15 days of the notification of the report.

## ARTICLE 52

### Arbitration panel ruling

1. The arbitration panel shall notify its ruling to the Parties and to the EPA Committee within 150 days from the date of the establishment of the arbitration panel. Where it considers that this deadline cannot be met, the chairperson of the arbitration panel must notify the Parties and the EPA Committee in writing, stating the reasons for the delay and the date on which the panel plans to conclude its work. Under no circumstances should the ruling be notified later than 180 days from the date of the establishment of the arbitration panel.

2. In cases of urgency, including those involving perishable and seasonal goods, the arbitration panel shall make every effort to notify its ruling within 75 days from the date its establishment. Under no circumstance should it take longer than 90 days from its establishment. The arbitration panel may give a preliminary ruling within ten days of its establishment on whether it deems the case to be urgent.

3. Either Party may request the arbitration panel to provide a recommendation as to how the Party complained against could bring itself into compliance.

## SECTION II

### COMPLIANCE

#### ARTICLE 53

##### Compliance with the arbitration panel ruling

Each Party shall take any measure necessary to comply with the arbitration panel ruling, and the Parties will endeavour to agree on the period of time to comply with the ruling.

## ARTICLE 54

## The reasonable period of time for compliance

1. Not later than 30 days after the notification of the arbitration panel ruling to the Parties, the Party complained against shall notify the complaining Party and the EPA Committee of the time it will require for compliance (reasonable period of time).
2. If there is disagreement between the Parties on the reasonable period of time to comply with the arbitration panel ruling, the complaining Party shall, within 20 days of the notification made by the Party complained against, request in writing the arbitration panel to determine the length of the reasonable period of time. Such request shall be notified simultaneously to the other Party and to the EPA Committee. The arbitration panel shall notify its ruling to the Parties and to the EPA Committee within 30 days from the date of the submission of the request.
3. The arbitration panel will, in determining the length of the reasonable period of time, take into consideration the length of time that it will normally take the Party complained against to adopt comparable legislative or administrative measures to those identified by the Party complained against as being necessary to ensure compliance. The arbitration panel may also take into consideration constraints which may affect the adoption by the Party complained against of the necessary measures.
4. In the event of the original arbitration panel, or some of its members, being unable to reconvene, the procedures set out in Article 50 shall apply. The time-limit for notifying the ruling shall be 45 days from the date of the submission of the request referred to in paragraph 2.

5. The reasonable period of time may be extended by agreement of the Parties.

## ARTICLE 55

### Review of any measure taken to comply with the arbitration panel ruling

1. The Party complained against shall notify the other Party and the EPA Committee before the end of the reasonable period of time of any measure that it has taken to comply with the arbitration panel ruling.
2. In the event that there is disagreement between the Parties concerning the compatibility of any measure notified under paragraph 1, with the provisions of this Agreement, the complaining Party may request in writing the arbitration panel to rule on the matter. Such request shall identify the specific measure at issue and it shall explain how such measure is incompatible with the provisions of this Agreement. The arbitration panel shall notify its ruling within 90 days of the date of the submission of the request. In cases of urgency, including those involving perishable and seasonal goods, the arbitration panel shall notify its ruling within 45 days of the date of the submission of the request.
3. In the event of the original arbitration panel, or some of its members, being unable to reconvene, the procedures set out in Article 50 shall apply. The time-limit for notifying the ruling shall be 105 days from the date of the submission of the request referred to in paragraph 2.

## ARTICLE 56

## Temporary remedies in case of non-compliance

1. If the Party complained against fails to notify any measure taken to comply with the arbitration panel ruling before the expiry of the reasonable period of time, or if the arbitration panel rules that the measure notified under Article 55(1) is not compatible with that Party's obligations under the provisions referred to in Article 53, the Party complained against shall, if so requested by the complaining Party, present an offer for temporary compensation.
  
2. If no agreement on compensation is reached within 30 days of the end of the reasonable period of time or of the arbitration panel's ruling under Article 55 that a measure taken to comply is not compatible with the provisions referred to in Article 53, the complaining Party shall be entitled, upon notification to the other Party, to adopt appropriate measures. In adopting such measures the complaining Party shall endeavour to select measures that least affect the attainment of the objectives of this Agreement and shall take into consideration their impact on the economy of the Party complained against.

Under no circumstance will the appropriate measures referred to in the present paragraph affect development assistance to Ghana.

3. The EC Party shall exercise due restraint in asking for compensation or adopting appropriate measures pursuant to paragraphs 1 or 2 and will take account of the situation of developing country of the Ghanaian Party.

4. The appropriate measures or compensation shall be temporary and shall be applied only until any measure found to violate the provisions referred to in Article 53 has been withdrawn or amended so as to bring it into conformity with those provisions or until the Parties have agreed to settle the dispute.

#### ARTICLE 57

##### Review of any measure taken to comply after the adoption of appropriate measures

1. The Party complained against shall notify the other Party and the EPA Committee of any measure it has taken to comply with the ruling of the arbitration panel and of its request for an end to the application of appropriate measures by the complaining Party.

2. If the Parties do not reach an agreement on the compatibility of the notified measure with the provisions of this Agreement within 30 days of the date of the submission of the notification, the complaining Party shall request in writing the arbitration panel to rule on the matter. Such request shall be notified to the other Party and to the EPA Committee. The arbitration panel ruling shall be notified to the Parties and to the EPA Committee within 45 days of the date of the submission of the request. If the arbitration panel rules that any measure taken to comply is not in conformity with the provisions of this Agreement, the arbitration panel will determine whether the complaining Party can continue to apply appropriate measures. If the arbitration panel rules that any measure taken to comply is in conformity with the provisions of this Agreement, the appropriate measures shall be terminated.

3. In the event of the original arbitration panel, or some of its members, being unable to reconvene, the procedures laid down in Article 50 shall apply. The period for notifying the ruling shall be 60 days from the date of the submission of the request referred to in paragraph 2.

SECTION III

Common Provisions

ARTICLE 58

Mutually agreed solution

Within the present Title, the Parties may reach a mutually agreed solution to a dispute under this Title at any time. They shall notify the EPA Committee of any such solution. Upon adoption of the mutually agreed solution, the procedure shall be terminated.

ARTICLE 59

Rules of procedure

1. Dispute settlement procedures under Chapter 3 of this Title shall be governed by the Rules of Procedure which shall be adopted by the EPA Committee within three month after its establishment.

2. Any meeting of the arbitration panel shall be open to the public in accordance with the Rules of Procedure, unless otherwise decided by the arbitration panel on its own initiative or further to the request of the Parties.

## ARTICLE 60

### Information and technical advice

At the request of a Party, or upon its own initiative, the arbitration panel may obtain information from any source, including the Parties involved in the dispute, it deems appropriate for the arbitration panel proceeding. The arbitration panel shall also have the right to seek the relevant opinion of experts as it deems appropriate. Interested parties are authorised to submit amicus curiae briefs to the arbitration panel in accordance with the Rules of Procedure. Any information obtained in this manner must be disclosed to each of the Parties and submitted for their comments.

## ARTICLE 61

### Languages of the submissions

The written and oral submissions shall be made in any official language of the Parties. The Parties will however endeavour to the extent possible to adopt an official language common to both Parties as a working language and will notably take into account the situation of developing country of the Ghanaian Party, particularly as regards translation difficulties.

ARTICLE 62

Rules of interpretation

Any arbitration panel shall interpret the provisions of this Agreement in accordance with customary rules of interpretation of public international law, including the Vienna Convention on the Law of Treaties. The rulings of the arbitration panel cannot add to or diminish the rights and obligations provided in the provisions of this Agreement.

ARTICLE 63

Arbitration panel rulings

1. The arbitration panel shall make every effort to take any decision by consensus. Where, nevertheless, a decision cannot be arrived at by consensus, the matter at issue shall be decided by majority vote. However, in no case shall dissenting opinions of arbitrators be published.
2. The ruling shall set out the findings of fact, the applicability of the relevant provisions of this Agreement and the reasoning behind any findings and conclusions that it makes. The EPA Committee shall make the arbitration panel rulings publicly available unless it decides not to do so.

CHAPTER 4

GENERAL PROVISIONS

ARTICLE 64

List of arbitrators

1. The EPA Committee shall, not later than three months after the provisional application of this Agreement, establish a list of 15 individuals who are willing and able to serve as arbitrators. Each of the Parties shall select five individuals to serve as arbitrators. The two Parties shall also agree on five individuals who are not nationals of either Party and who shall act as chairperson to the arbitration panel. The EPA Committee will ensure that the list is always maintained at this level.
2. Arbitrators shall have specialised knowledge or experience of law and international trade. They shall be independent, serve in their individual capacities and not take instructions from any organisation or government, or be affiliated with the government of any of the Parties, and shall comply with the Code of Conduct annexed to the Rules of Procedures.

3. The EPA Committee may establish an additional list of 15 individuals having a sectoral expertise in specific matters covered by the stepping stone EPA. When recourse is made to the selection procedure of Article 50(2), the chairperson of the EPA Committee may use such a sectoral list upon agreement of both Parties.

## ARTICLE 65

### Relation with WTO obligations

1. Arbitration bodies set up under this Agreement shall not adjudicate disputes concerning each Party's rights and obligations under the Agreement establishing the WTO.

2. Recourse to the dispute settlement provisions of this Agreement shall be without prejudice to any action in the WTO framework, including dispute settlement action. However, where a Party has, with regard to a particular measure, instituted a dispute settlement proceeding, either under Article 49(1) or under the Agreement establishing the WTO, it may not institute a dispute settlement proceeding regarding the same measure in the other forum until the first proceeding has ended. For purposes of this paragraph, dispute settlement proceedings under the Agreement establishing the WTO are deemed to be initiated by a Party request for the establishment of a panel under Article 6 of the Understanding on Rules and Procedures Governing the Settlement of Disputes of the WTO.

3. Nothing in this Agreement shall preclude a Party from implementing the suspension of obligations authorised by the Dispute Settlement Body of the WTO.

ARTICLE 66

Time-limits

1. All time-limits laid down in this Title, including the limits for the arbitration panels to notify their rulings, shall be counted in calendar days from the day following the act or fact to which they refer.
2. Any time-limit referred to in this Title may be extended by mutual agreement of the Parties.

ARTICLE 67

Modification of Title V

The EPA Committee and each Party may both take the initiative to request an amendment of this Title. The amendment requests will be examined by the EPA Committee. The amendment will enter into force only after approval by both Parties.

TITLE VI

GENERAL EXCEPTIONS

ARTICLE 68

General exception clause

Subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between the Parties where like conditions prevail, or a disguised restriction on trade in goods, services or establishment, nothing in this Agreement shall be construed to prevent the adoption or enforcement by the Parties of measures which:

- (a) are necessary to protect public security, public morals or to maintain public order;
- (b) are necessary to protect human, animal or plant life or health;
- (c) are necessary to secure compliance with laws or regulations which are not inconsistent with the provisions of this Agreement including those relating to:
  - (i) the prevention of deceptive and fraudulent practices or to deal with the effects of a default on contracts;

- (ii) the protection of the privacy of individuals in relation to the processing and dissemination of personal data and the protection of confidentiality of individual records and accounts;
  - (iii) safety;
  - (iv) customs enforcement; or
  - (v) protection of intellectual property rights;
- (d) relate to the importation or exportation of gold or silver;
- (e) are necessary to the protection of national treasures of artistic, historic or archaeological value;
- (f) relate to the conservation of exhaustible natural resources if such measures are made effective in conjunction with restrictions on domestic production or consumption of goods, domestic supply or consumption of services and on domestic investors;
- (g) relate to the products of prison labour; or
- (h) are inconsistent with Article 19, provided that the difference in treatment is aimed at ensuring the effective or equitable imposition or collection of direct taxes in respect of economic activities, investors or service suppliers of the other Party.

ARTICLE 69

Security exceptions

1. Nothing in this Agreement shall be construed:
  - (a) to require the Parties to furnish any information the disclosure of which they consider contrary to their essential security interests;
  - (b) to prevent the Parties from taking any action which they consider necessary for the protection of their essential security interests:
    - (i) relating to fissionable and fusionable materials or the materials from which they are derived;
    - (ii) relating to economic activities carried out directly or indirectly for the purpose of supplying or provisioning a military establishment;
    - (iii) connected with the production of or trade in arms, munitions and war materials;
    - (iv) relating to government procurement indispensable for national security or for national defence purposes; or

- (v) taken in time of war or other emergency in international relations; or
  - (c) to prevent the Parties from taking any action in order to carry out obligations they have accepted for the purpose of maintaining international peace and security.
2. The Parties shall inform each other to the fullest extent possible of measures taken under paragraphs 1(b) and (c) and of their termination.

## ARTICLE 70

### Taxation

1. Nothing in this Agreement or in any arrangement adopted under this Agreement shall be construed to prevent the Parties from distinguishing, in the application of the relevant provisions of their fiscal legislation, between taxpayers who are not in the same situation, in particular with regard to their place of residence or with regard to the place where their capital is invested.
2. Nothing in this Agreement or in any arrangement adopted under this Agreement shall be construed to prevent the adoption or enforcement of any measure aimed at preventing the avoidance or evasion of taxes pursuant to the tax provisions of agreements to avoid double taxation or other tax arrangements or domestic fiscal legislation.
3. Nothing in this Agreement shall affect the rights and obligations of the Parties under any tax convention. In the event of any inconsistency between this Agreement and any such convention, that convention shall prevail to the extent of the inconsistency.

TITLE VII

INSTITUTIONAL, GENERAL AND FINAL PROVISIONS

ARTICLE 71

Modalities for the continuation of negotiations

1. The Parties will continue negotiations according to the provisions of the present Agreement.
2. When negotiations are complete, the resulting draft amendments shall be submitted for approval to the relevant domestic authorities.

ARTICLE 72

Definition of the Parties and fulfilment of obligations

1. The Contracting Parties of this Agreement shall be the Republic of Ghana, referred to as the "Ghanaian Party" or "Ghana", of the one part, and the European Community or its Member States or the European Community and its Member States, within their respective areas of competence as derived from the Treaty establishing the European Community, referred to as the "EC Party" or the European Community, of the other part.

2. For the purposes of this Agreement, the term "Party" shall refer to the Ghanaian Party or to the EC Party as the case may be. The term "Parties" shall refer to the Ghanaian Party and the EC Party.

3. The Parties shall adopt any general or specific measures required for them to fulfil their obligations under this Agreement and shall ensure that they comply with the objectives laid down in this Agreement.

### ARTICLE 73

#### EPA Committee

1. For the purposes of implementing this Agreement, an EPA Committee will be established within three months from the date of signature of this Agreement.

2. The Parties agree that the composition, organisation and operation of this EPA Committee will respect the principle of equality. The Committee will determine its organisation and functioning rules.

3. The EPA Committee is responsible for the administration in all fields covered by this Agreement and the achievement of all tasks mentioned in this Agreement.

4. In order to ease communication and ensure an effective implementation of the present Agreement, each Party will designate a focal point within the Committee.
5. The EPA Committee meetings may be open to third parties. The ECOWAS Commission may be invited to the EPA Committee meetings, according to its internal procedures.

#### ARTICLE 74

##### Outermost regions of the European Community

1. Taking account of the geographical proximity of the outermost regions of the European Community and Ghana and in order to reinforce economic and social links between these regions and Ghana, the Parties shall endeavour to facilitate cooperation in all areas covered by this Agreement as well as to facilitate trade in goods and services, promote investments and encourage transport and communication links between the outermost regions and Ghana.
2. The objectives enunciated in paragraph 1 shall also be pursued, wherever possible, through fostering the joint participation of Ghana and the outermost regions in framework and specific programmes of the European Community in areas covered by this Agreement.

3. The EC Party shall endeavour to ensure coordination between the different financial instruments of the European Community's cohesion and development policies in order to foster cooperation between Ghana and the outermost regions of the European Community in the areas covered by this Agreement.

4. Nothing in this Agreement shall prevent the EC Party from applying existing measures aimed at addressing the structural social and economic situation of the outermost region pursuant to Article 299(2) of the Treaty establishing the European Community.

## ARTICLE 75

### Entry into force and duration

1. This Agreement shall be signed, ratified or approved according to applicable constitutional rules specific to each Party or, as far as the EC Party is concerned, to internal rules and procedures.

2. This Agreement shall enter into force the first day of the month following that in which the Ghanaian Party and the EC Party have notified each other of the completion of the procedures necessary for this purpose.

3. Notifications shall be sent to the Secretary-General of the Council of the European Union, who shall be the depository of this Agreement.
4. Pending entry into force of the Agreement, the Parties shall agree to apply it provisionally in accordance with their respective laws or by ratification of the Agreement.
5. Provisional application shall be notified to the depository. The Agreement shall be applied provisionally ten days after the latter of the receipt of notification of provisional application by the European Community or the Ghanaian Party.
6. Notwithstanding paragraph 4, the EC Party and Ghana may apply the Agreement, in whole or in part, before provisional application, to the extent that this is possible under their domestic law.
7. Either Party may give written notice to the other of its intention to denounce this Agreement. Denunciation takes effect six months after notification by the other Party.
8. This Agreement will be superseded by a global EPA concluded at regional level with the EC Party at its date of its entry into force. In this case, the Parties will endeavour to ensure that the EPA at regional level preserves most of the benefits obtained by Ghana through this Agreement.

## ARTICLE 76

## Territorial application

This Agreement shall apply, on the one hand, to the territories in which the Treaty establishing the European Community is applied and under the conditions laid down in that Treaty, and, on the other hand, to Ghana.

## ARTICLE 77

## Accession of new EU Member States

1. The EPA Committee shall be advised of any request made by a third State to become a member of the European Union (EU). During the negotiations between the Union and the applicant State, the EC Party shall provide Ghana with any relevant information and it in turn shall convey its concerns to the EC Party so that it can take them fully into account. Ghana shall be notified by the EC Party of any accession to the EU.
  
2. Any new Member State of the EU shall accede to this Agreement from the date of its accession to the EU by means of a clause to that effect in the act of accession. If the act of accession to the Union does not provide for such automatic accession of the EU Member State to this Agreement, the EU Member State concerned shall accede by depositing an act of accession with the General Secretariat of the Council of the European Union, which shall send certified copies to the Ghanaian Party.

3. The Parties shall review the effects of the accession of new EU Member States on this Agreement. The EPA Committee may decide on any transitional or amending measures that might be necessary.

#### ARTICLE 78

##### Dialogue on finance issues

The Parties agree to foster dialogue, transparency and to share best practices in the area of tax policy and administration.

#### ARTICLE 79

##### Collaboration in the fight against illegal financial activities

The EC Party and Ghana are committed to prevent and fight against illegal, fraudulent and corrupt activities, money laundering and terrorist financing and shall take the necessary legislative and administrative measures to comply with international standards, including those laid down in the United Nations Convention against Corruption, the United Nations Convention against Transnational Organised Crime and its Protocols, the United Nations Convention for the Suppression of Terrorist Financing and the Financial Action Task Force recommendations. The EC Party and Ghana agree to exchange information and cooperate in these areas.

## ARTICLE 80

## Relations with other agreements

1. With the exception of development cooperation provided for in Title II of Part 3 of the Cotonou Agreement, in case of any inconsistency between the provisions of this Agreement and the provisions of Title II of Part 3 of the Cotonou Agreement the provisions of this Agreement shall prevail.
2. Nothing in this Agreement shall be construed so as to prevent the adoption by the European Community or by Ghana of any measures, including trade and trade-related measures, deemed appropriate as provided for under Articles 11b, 96 and 97 of the Cotonou Agreement.
3. The Parties agree that nothing in this Agreement requires them to act in a manner inconsistent with their WTO obligations.

ARTICLE 81

Authentic texts

This Agreement is drawn up in duplicate in the Bulgarian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Italian, Latvian, Lithuanian, Maltese, Polish, Portuguese, Romanian, Slovak, Slovenian, Spanish and Swedish languages, each of these texts being equally authentic.

ARTICLE 82

Annexes

The Annexes and Protocol to this Agreement shall form an integral part thereof.

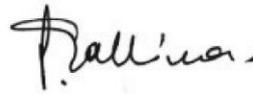
In witness whereof, the undersigned Plenipotentiaries have affixed their signatures below this Agreement.

Съставено в Брюксел на двадесет и осми юли през две хиляди и шестнадесета година.  
 Hecho en Bruselas, el veintiocho de julio de dos mil dieciséis.  
 V Bruselu dne dvacátého osmého července dva tisíce šestnáct.  
 Udfærdiget i Bruxelles den otteogtyvende juli to tusind og seksten.  
 Geschehen zu Brüssel am achtundzwanzigsten Juli zweitausendsechzehn.  
 Kahe tuhande kuueteistkümnenda aasta juulikuu kahekümne kaheksandal päeval Brüsselis.  
 Έγινε στις Βρυξέλλες, στις είκοσι οκτώ Ιουλίου δύο χιλιάδες δεκαέξι.  
 Done at Brussels on the twenty eighth day of July in the year two thousand and sixteen.  
 Fait à Bruxelles, le vingt huit juillet deux mille seize.  
 Fatto a Bruxelles, addì ventotto luglio duemilasedici.  
 Briselē, divi tūkstoši sešpadsmitā gada divdesmit astotajā jūlijā.  
 Priimta du tūkstančiai šešioliktą metų liepos dvidešimt aštuntą dieną Briuselyje.  
 Kelt Brüsselben, a kétézer-tizenhatodik év július havának huszonnyolcadik napján.  
 Magħmul fi Brussell, fit-tmienja u għoxrin jum ta' Lulju fis-sena elfejn u sittax.  
 Gedaan te Brussel, achtentwintig juli tweeduizend zestien.  
 Sporządzono w Brukseli dnia dwudziestego ósmego lipca roku dwa tysiące szesnastego.  
 Feito em Bruxelas, em vinte e oito de julho de dois mil e dezasseis.  
 Întocmit la Bruxelles la douăzeci și opt iulie două mii șaisprezece.  
 V Bruseli dvadsiateho ôsmeho júla dvetisícšestnást'.  
 V Bruslju, dne osemindvajsetega julija leta dva tisoč šestnajst.  
 Tehty Brysselissä kahdentenakymmenentenäkahdeksantena päivänä heinäkuuta vuonna kaksituhattakuusitoista.  
 Som skedde i Bryssel den tjuogoåttonde juli år tjugohundrasexton.

For the Republic of Ghana



За Европейския съюз  
 Por la Unión Europea  
 Za Evropskou unii  
 For Den Europæiske Union  
 Für die Europäische Union  
 Euroopa Liidu nimel  
 Για την Ευρωπαϊκή Ένωση  
 For the European Union  
 Pour l'Union européenne  
 Za Europejsku uniju  
 Per l'Unione europea  
 Eiropas Savienības vārdā –  
 Europos Sąjungos vardu  
 Az Európai Unió részéről  
 Għall-Unjoni Ewropea  
 Voor de Europese Unie  
 W imieniu Unii Europejskiej  
 Pela União Europeia  
 Pentru Uniunea Europeană  
 Za Európsku úniu  
 Za Evropsko unijo  
 Euroopan unionin puolesta  
 För Europeiska unionen

Voor het Koninkrijk België

Pour le Royaume de Belgique

Für das Königreich Belgien

Deze handtekening verbindt eveneens de Vlaamse Gemeenschap, de Franse Gemeenschap, de Duitstalige Gemeenschap, het Vlaamse Gewest, het Waalse Gewest en het Brussels Hoofdstedelijk Gewest.

Cette signature engage également la Communauté française, la Communauté flamande, la Communauté germanophone, la Région wallonne, la Région flamande et la Région de Bruxelles-Capitale.

Diese Unterschrift bindet zugleich die Deutschsprachige Gemeinschaft, die Flämische Gemeinschaft, die Französische Gemeinschaft, die Wallonische Region, die Flämische Region und die Region Brüssel-Hauptstadt.

За Република България

Za Českou republiku

På Kongeriget Danmarks vegne

Für die Bundesrepublik Deutschland

Eesti Vabariigi nimel



Thar cheann Na hÉireann

For Ireland



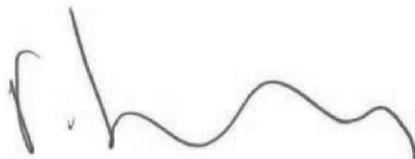
Για την Ελληνική Δημοκρατία



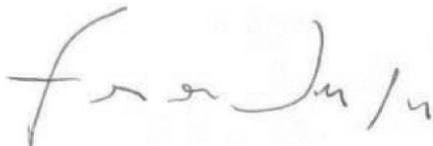
Por el Reino de España



Pour la République française



Per la Repubblica italiana



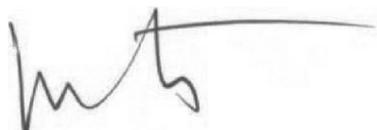
Για την Κυπριακή Δημοκρατία,



Latvijas Republikas vārdā



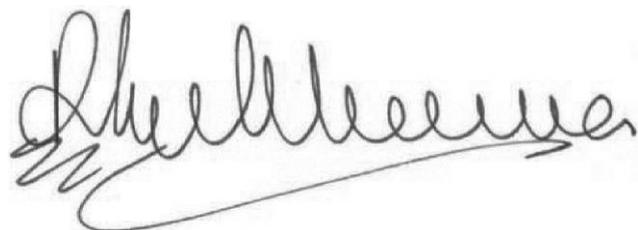
Lietuvos Respublikos vardu



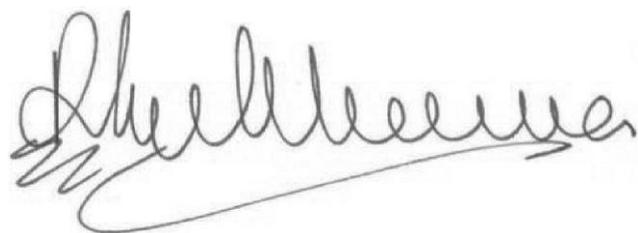
Pour la Grand-Duché de Luxembourg



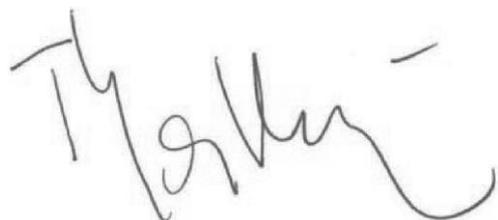
A Magyar Köztársaság részéről



Għal Malta



Voor het Koninkrijk der Nederlanden



Für die Republik Österreich

HA C. S. a. r.

W imieniu Rzeczypospolitej Polskiej

Jan S. K. i. l. l. h.

Pela República Portuguesa

João M. S. P.

Pentru România

M. I. L. I. T. S.

Za Republiko Slovenijo

Zor L. S. D. S.

Za Slovenskú republiku

Miroslav G. S. S.

Suomen tasavallan puolesta

För Republiken Finland



För Konungariket Sverige



For the United Kingdom of Great Britain and Northern Ireland



**PRIORITY PRODUCTS FOR EXPORT FROM GHANA TO THE EC**

These products will be identified by Ghana and notified to the EPA Committee not later than three months from the date of signature of the present Agreement. The EPA Committee will adopt the list of products.

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**COMPETENT AUTHORITIES****A. Competent authorities of the European Community**

Control is shared between the national services of the Member States and the European Commission. In this respect the following applies:

- As regards exports to Ghana, the EC Member States are responsible for control of the production circumstances and requirements, including statutory inspections and issuing health (or animal welfare) certifications attesting to the agreed standards and requirements;
- As regards imports from Ghana, the Member States are responsible for control of the compliance of the imports with the Community's import conditions;
- The European Commission is responsible for overall coordination, inspection/audits of inspection systems and the necessary legislative action to ensure uniform application of standards and requirements within the internal EC market.

**B. Competent authorities of Ghana**

These authorities will be designated by Ghana and notified to the EPA Committee not later than three months from the date of signature of the present Agreement. The EPA Committee will adopt an amended appendix.

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## CUSTOMS DUTIES ON PRODUCTS ORIGINATING IN GHANA

1. Without prejudice to paragraphs 2, 4, 5, 6 and 7 customs duties of the EC Party (hereinafter referred to as "EC customs duties") shall be entirely eliminated on all products of Chapters 1 to 97 of the Harmonised System, except those of Chapter 93 thereof, originating in Ghana upon the entry into force of this Agreement. For products of Chapter 93 the EC Party shall continue to impose the applied Most Favoured Nation (MFN) duties.
2. EC customs duties on the products of tariff heading 1006 originating in Ghana shall be eliminated as from 1 January 2010, with the exception of EC customs duties on the products of subheading 1006 10 10 which shall be eliminated as from the entry into force of this Agreement.
3. The Parties agree that the provisions of Protocol 3 of the Cotonou Agreement (hereinafter referred to as the "Sugar Protocol") shall remain applicable until 30 September 2009. After that date the EC Party and Ghana agree that the Sugar Protocol shall no longer be in force between them. For the purposes of Article 4(1) of the Sugar Protocol, the delivery period 2008/9 will last from 1 July 2008 to 30 September 2009. The guaranteed price for 1 July 2008 - 30 September 2009 shall be decided following the negotiation provided for in Article 5(4) of the Sugar Protocol.

4. EC Customs duties on products of tariff heading 1701 originating in Ghana shall be eliminated as from 1 October 2009. No import license shall be granted with regard to products to be imported, unless the importer undertakes to purchase such products at a price at least equal to the guaranteed prices fixed for sugar imported into the EC Party under the Sugar Protocol.
  
5. (a) The EC Party may, during the period between 1 October 2009 and 30 September 2015 impose the applied MFN duty on the products originating in Ghana of tariff heading 1701 [sugar] imported in excess of the following levels expressed in white sugar equivalent, which are deemed to cause a disturbance in the EC Party sugar market:
  - (i) 3,5 million tonnes in a marketing year of such products originating in States members of the African, Caribbean and Pacific Group of States (ACP States) signatory to the Cotonou Agreement; and
  - (ii) 1,38 million tonnes in marketing year 2009/2010 of such products originating in ACP States that are not recognised by the UN as least developed countries. The figure of 1,38 million tonnes shall increase to 1,45 million tonnes in marketing year 2010/2011, and 1,6 million tonnes in the following four marketing years;

(b) The importation of products of tariff heading 1701 originating in any signatory West African State that is recognised by the UN as a least developed country shall not be subject to the provisions of subparagraph 5(a). However, such imports shall remain subject to the provisions of Article 25<sup>1</sup>;

(c) The imposition of the applied MFN duty shall cease at the end of the marketing year during which it was introduced;

(d) Any measure taken pursuant to this paragraph shall be notified immediately to the EPA Committee and shall be the subject of periodic consultations within that body.

6. As of 1 October 2015, for the purpose of the application of the provisions of Article 25 disturbances in the markets of products of tariff heading 1701 may be deemed to arise in situations where the European Community market price of white sugar falls during two consecutive months below 80 percent of the European Community market price for white sugar prevailing during the previous marketing year.

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<sup>1</sup> For this purpose and by derogation to Article 25, any individual West African State recognised by the United Nations as a least developed country may be subject to safeguard measures.

7. From 1 January 2008 until 30 September 2015 products of tariff heading 1704 90 99, 1806 10 30, 1806 10 90, 2106 90 59 and 2106 90 98 shall be subject to a special surveillance mechanism in order to ensure the arrangements provided for in paragraphs 4 and 5 are not circumvented. In the event of a cumulative increase of imports of such products originating in Ghana by more than 20 percent in volume during a period of 12 consecutive months compared to the average of the yearly imports over the three previous 12-month periods, the EC Party shall analyse the pattern of trade, the economic justification and the sugar content of such imports and, if it considers that such imports are used to circumvent the arrangements provided for in paragraphs 4 and 5, it may suspend the preferential treatment and introduce the specific MFN duty applied to imports pursuant to the European Community Common Customs Tariff for products of tariff heading 1704 90 99, 1806 10 30, 1806 10 90, 2106 90 59 and 2106 90 98 originating in Ghana. Subparagraph 5(b), (c) and (d) shall apply *mutatis mutandis* to action under this paragraph.

8. Between 1 October 2009 and 30 September 2012 with regard to the products of tariff heading 1701, no preferential import license shall be granted unless the importer undertakes to purchase such products at a price not lower than 90 percent of the reference price set by the EC Party for the relevant marketing year.

9. Paragraph 1 shall not apply to products of tariff heading 08030019 originating in Ghana and released for free circulation in the outermost regions of the EC. Paragraphs 1, 3 and 4 shall not apply to the products of tariff heading 1701 originating in Ghana and released for free circulation in the French Overseas Departments. This provision shall be applicable for a period of ten years. This period shall be extended for a further period of ten years unless the Parties agree otherwise.

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## CUSTOMS DUTIES ON PRODUCTS ORIGINATING IN THE EC PARTY

Ghana establishes a liberalisation schedule for products originating in the EC imported in Ghana territory which comprises four groups of products:

- for the Group A, the liberalisation will be completed by 1 January 2013,
- for the Group B, which includes mainly raw material and equipment for existing and infant industries, the liberalisation will start on 1 January 2013 to be completed by 31 December 2017,
- for the Group C, which includes goods with a high fiscal revenue value, the liberalisation will start on 1 January 2018 to be completed by 31 December 2022,
- the products of Group D will be excluded from the scope of liberalisation. Any further liberalisation will be implemented in line with Ghana's development objectives after a period of not less than 25 years. Sensitive products in this category relate to livelihoods, food security, rural development particularly in agriculture and agro-processing as well as infant industries products, high-revenue goods to mitigate the potential net fiscal impact and luxury goods.

The Export Development and Investment Fund (EDIF) Levy is backed by the Export Development and Investment Fund Act 582 of 2000. It is imposed on all imports at the rate of 0,5% CIF with the objective of generating funds to stimulate the export sector and support trade in general. This levy is not included in the base duties listed in the liberalisation schedule hereafter. The Ghanaian Party may maintain this levy until 31 December 2017 and shall therefore eliminate it on 1 January 2018 at the latest. Cooperation in respect to financial adjustment in Article 8 of this Agreement shall also apply to the elimination of this levy.







	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	from 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
020830	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
020840	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
020850	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
020890	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
020900	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
021011	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
021012	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
021019	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
021020	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
021090	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
021091	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
021092	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
021093	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
021099	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
030110	D	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
030191	D	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
030192	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
030193	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
030199	D	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
030211	D	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
030212	D	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
030219	D	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
030221	D	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
030222	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
030223	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	from 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
030229	D	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
030231	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
030232	D	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
030233	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
030234	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
030235	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
030236	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
030239	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
030240	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
030250	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
030261	D	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
030262	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
030263	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
030264	D	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
030265	D	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
030266	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
030269	D	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
030270	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
030310	D	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
030311	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
030319	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
030321	D	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
030322	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
030329	D	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
030331	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%









	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	from 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
051110	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
051191	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
051199	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
060110	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
060120	D	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
060210	D	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
060220	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
060230	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
060240	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
060290	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
060310	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
060390	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
060410	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
060491	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
060499	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070110	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
070190	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070200	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070310	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070320	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070390	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070410	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070420	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070490	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070511	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	from 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
070519	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070521	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070529	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070610	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070690	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070700	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070810	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070820	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070890	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070910	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070920	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070930	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070940	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070951	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070952	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070959	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070960	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070970	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
070990	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071010	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071021	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071022	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071029	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071030	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071040	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	from 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
071080	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071090	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071110	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071120	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071130	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071140	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071151	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071159	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071190	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071220	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071230	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071231	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071232	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071233	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071239	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071290	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071310	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071320	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071331	D	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
071332	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
071333	D	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
071339	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071340	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071350	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071390	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	from 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
071410	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071420	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
071490	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080111	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
080119	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
080121	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080122	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080131	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
080132	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
080211	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080212	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080221	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080222	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080231	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080232	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080240	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080250	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080290	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080300	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
080410	D	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
080420	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080430	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
080440	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080450	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
080510	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	from 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
080520	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080530	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080540	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080550	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080590	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080610	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080620	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080711	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080719	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080720	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
080810	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080820	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080910	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080920	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080930	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
080940	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
081010	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
081020	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
081030	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
081040	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
081050	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
081060	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
081090	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
081110	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
081120	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	from 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
081190	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
081210	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
081220	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
081290	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
081310	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
081320	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
081330	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
081340	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
081350	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
081400	D	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
090111	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
090112	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
090121	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
090122	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
090190	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
090210	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
090220	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
090230	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
090240	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
090300	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
090411	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
090412	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
090420	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
090500	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
090610	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%



	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	from 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
100620	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
100630	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
100640	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
100700	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
100810	D	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
100820	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
100830	D	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
100890	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
110100	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
110210	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
110220	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
110230	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
110290	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
110311	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
110312	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
110313	D	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
110314	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
110319	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
110320	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
110321	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
110329	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
110411	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
110412	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
110419	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
110421	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%









	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	from 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
150790	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
150810	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
150890	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
150910	D	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
150990	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
151000	D	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
151110	D	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
151190	D	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
151211	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
151219	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
151221	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
151229	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
151311	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
151319	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
151321	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
151329	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
151410	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
151411	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
151419	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
151490	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
151491	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
151499	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
151511	D	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
151519	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
151521	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%















	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	from 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
220830	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
220840	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
220850	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
220860	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
220870	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
220890	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
220900	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
230110	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
230120	D	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
230210	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
230220	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
230230	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
230240	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
230250	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
230310	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
230320	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
230330	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
230400	D	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
230500	D	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
230610	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
230620	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
230630	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
230641	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
230649	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
230650	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%







	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	from 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
252400	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
252510	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
252520	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
252530	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
252610	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
252620	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
252700	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
252810	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
252890	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
252910	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
252921	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
252922	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
252930	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
253010	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
253020	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
253040	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
253090	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
260111	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
260112	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
260120	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
260200	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
260300	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
260400	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
260500	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
260600	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%







	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	from 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
271600	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
280110	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
280120	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
280130	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
280200	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
280300	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
280410	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
280421	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
280429	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
280430	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
280440	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
280450	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
280461	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
280469	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
280470	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
280480	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
280490	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
280511	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
280512	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
280519	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
280521	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
280522	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
280530	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
280540	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
280610	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

















































	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
320641	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
320642	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
320643	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
320649	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
320650	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
320710	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
320720	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
320730	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
320740	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
320810	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
320820	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
320890	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
320910	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
320990	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
321000	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
321100	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
321210	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
321290	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
321310	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
321390	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
321410	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
321490	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
321511	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
321519	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
321590	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
330111	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
330112	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
330113	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
330114	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
330119	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
330121	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
330122	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
330123	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
330124	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
330125	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
330126	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
330129	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
330130	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
330190	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
330210	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
330290	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
330300	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
330410	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
330420	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
330430	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
330491	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
330499	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
330510	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
330520	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
330530	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
330590	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
330610	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
330620	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
330690	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
330710	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
330720	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
330730	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
330741	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
330749	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
330790	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
340111	D	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
340119	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
340120	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
340130	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
340211	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
340212	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
340213	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
340219	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
340220	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
340290	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
340311	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
340319	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
340391	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
340399	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
340410	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
340420	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
340490	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
340510	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
340520	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
340530	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
340540	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%



	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
370120	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
370130	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
370191	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
370199	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
370210	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
370220	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
370231	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
370232	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
370239	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
370241	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
370242	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
370243	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
370244	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
370251	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
370252	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
370253	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
370254	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
370255	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
370256	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
370291	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
370293	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
370294	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
370295	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
370310	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
370320	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
370390	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
370400	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
370510	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
370520	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
370590	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
370610	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
370690	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
370710	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
370790	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
380110	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
380120	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
380130	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
380190	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
380210	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
380290	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
380300	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
380400	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
380510	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
380520	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
380590	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
380610	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
380620	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
380630	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
380690	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
380700	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
380810	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
380820	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
380830	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
380840	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
380890	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
380910	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
380991	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
380992	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
380993	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
381010	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
381090	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
381111	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
381119	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
381121	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
381129	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
381190	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
381210	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
381220	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
381230	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
381300	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
381400	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
381511	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
381512	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
381519	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
381590	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
381600	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
381700	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
381710	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
381720	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
381800	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
381900	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%















	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
400920	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
400921	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
400922	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
400930	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
400931	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
400932	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
400940	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
400941	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
400942	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
400950	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
401011	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
401012	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
401013	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
401019	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
401021	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
401022	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
401023	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
401024	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
401029	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
401031	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
401032	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
401033	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
401034	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
401035	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
401036	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
401039	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
401110	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%



	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
401590	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
401610	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
401691	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
401692	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
401693	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
401694	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
401695	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
401699	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
401700	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
410110	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
410120	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
410121	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
410122	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
410129	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
410130	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
410150	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
410190	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
410210	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
410221	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
410229	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
410310	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
410320	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
410330	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
410390	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
410410	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410411	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410419	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
410422	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410429	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410439	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410441	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410449	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410510	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410512	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410519	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410530	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410611	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410612	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410619	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410620	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410621	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410622	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410631	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410632	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410640	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410691	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410692	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410710	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410711	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410712	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410719	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410790	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410791	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
410792	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%





	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
440121	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
440122	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
440130	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
440200	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
440310	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
440320	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
440341	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
440349	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
440391	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
440392	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
440399	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
440410	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
440420	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
440500	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
440610	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
440690	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
440710	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
440724	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
440725	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
440726	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
440729	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
440791	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
440792	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
440799	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
440810	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
440831	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
440839	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
440890	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
440910	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
440920	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
441011	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
441019	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
441021	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
441029	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
441031	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
441032	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
441033	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
441039	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
441090	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
441111	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
441119	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
441121	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
441129	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
441131	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
441139	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
441191	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
441199	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
441213	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
441214	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
441219	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
441222	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
441223	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
441229	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
441292	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%







	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
480459	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
480510	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
480511	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
480512	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
480519	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
480521	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
480522	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
480523	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
480524	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
480525	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
480529	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
480530	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
480540	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
480550	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
480560	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
480570	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
480580	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
480591	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
480592	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
480593	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
480610	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
480620	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
480630	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
480640	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
480700	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
480710	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
480790	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
480810	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
480820	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
480830	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
480890	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
480910	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
480920	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
480990	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
481011	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
481012	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
481013	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
481014	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
481019	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
481021	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
481022	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
481029	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
481031	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
481032	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
481039	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
481091	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
481092	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
481099	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
481110	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
481121	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
481129	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
481131	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
481139	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
481140	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%





	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
490110	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
490191	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
490199	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
490210	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
490290	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
490300	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
490400	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
490510	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
490591	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
490599	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
490600	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
490700	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
490810	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
490890	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
490900	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
491000	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
491110	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
491191	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
491199	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
500100	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
500200	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
500310	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
500390	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
500400	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
500500	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
500600	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
500710	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
500720	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
500790	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
510111	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
510119	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
510121	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
510129	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
510130	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
510211	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
510219	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
510220	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
510310	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
510320	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
510330	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
510400	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
510510	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
510521	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
510529	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
510531	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
510539	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
510540	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
510610	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
510620	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
510710	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
510720	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
510810	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
510820	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
510910	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
510990	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
511000	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
511111	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
511119	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
511120	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
511130	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
511190	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
511211	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
511219	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
511220	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
511230	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
511290	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
511300	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520100	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
520210	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
520291	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
520299	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
520300	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
520411	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520419	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520420	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520511	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520512	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520513	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520514	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520515	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520521	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
520522	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520523	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520524	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520526	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520527	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520528	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520531	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520532	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520533	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520534	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520535	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520541	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520542	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520543	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520544	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520546	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520547	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520548	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520611	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520612	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520613	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520614	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520615	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520621	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520622	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520623	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520624	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
520625	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520631	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520632	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520633	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520634	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520635	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520641	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520642	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520643	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520644	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520645	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520710	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520790	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520811	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520812	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520813	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520819	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520821	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520822	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520823	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520829	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520831	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520832	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520833	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520839	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520841	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520842	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
520843	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520849	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520851	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520852	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520853	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520859	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520911	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520912	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520919	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
520921	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520922	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520929	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520931	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520932	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520939	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520941	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520942	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520943	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520949	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520951	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520952	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
520959	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521011	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
521012	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
521019	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
521021	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521022	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
521029	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521031	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521032	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521039	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521041	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521042	C	20%	20%	20%	20%	20%	20%	20%	15 %	10%	5%	0%
521049	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521051	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521052	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521059	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521111	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
521112	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
521119	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
521121	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521122	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521129	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521131	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521132	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521139	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521141	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521142	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521143	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521149	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521151	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521152	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521159	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521211	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
521212	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521213	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521214	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521215	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521221	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
521222	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521223	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521224	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
521225	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
530110	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
530121	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
530129	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
530130	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
530210	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
530290	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
530310	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
530390	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
530410	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
530490	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
530511	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
530519	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
530521	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
530529	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
530590	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
530591	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
530599	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
530610	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
530620	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
530710	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
530720	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
530810	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
530820	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
530890	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
530911	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
530919	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
530921	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
530929	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
531010	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
531090	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
531100	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540110	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540120	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540210	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540220	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540231	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540232	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540233	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540239	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540241	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540242	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540243	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540249	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540251	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540252	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
540259	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540261	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540262	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540269	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540310	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540320	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540331	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540332	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540333	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540339	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540341	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540342	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
540349	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540410	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540490	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540500	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
540610	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540620	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540710	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540720	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540730	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540741	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540742	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540743	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540744	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540751	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540752	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
540753	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540754	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540761	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540769	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540771	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540772	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540773	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540774	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540781	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540782	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540783	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540784	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540791	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540792	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540793	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540794	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540810	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540821	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540822	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540823	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540824	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540831	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540832	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540833	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
540834	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
550110	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550120	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
550130	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550190	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550200	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
550310	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550320	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550330	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550340	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550390	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550410	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550490	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550510	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550520	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550610	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550620	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550630	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550690	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550700	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550810	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550820	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550911	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550912	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550921	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550922	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550931	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550932	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550941	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550942	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
550951	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550952	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550953	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550959	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550961	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550962	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550969	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550991	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550992	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
550999	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
551011	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
551012	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
551020	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
551030	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
551090	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
551110	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551120	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551130	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551211	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551219	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551221	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551229	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551291	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551299	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551311	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551312	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551313	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
551319	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551321	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551322	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551323	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551329	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551331	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551332	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551333	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551339	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551341	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551342	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551343	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551349	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551411	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551412	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551413	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551419	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551421	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551422	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551423	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551429	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551431	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551432	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551433	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551439	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551441	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551442	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
551443	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551449	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551511	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551512	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551513	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551519	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551521	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551522	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551529	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551591	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551592	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551599	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551611	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551612	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551613	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551614	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551621	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551622	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551623	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551624	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551631	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551632	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551633	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551634	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551641	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551642	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
551643	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	<b>Category</b>	<b>Until 31 Dec. 2012</b>	<b>From 1 Jan. 2013</b>	<b>From 1 Jan. 2014</b>	<b>From 1 Jan. 2015</b>	<b>From 1 Jan. 2016</b>	<b>From 1 Jan. 2017</b>	<b>From 1 Jan. 2018</b>	<b>From 1 Jan. 2019</b>	<b>From 1 Jan. 2020</b>	<b>From 1 Jan. 2021</b>	<b>From 1 Jan. 2022</b>
<b>551644</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>551691</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>551692</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>551693</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>551694</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

**Customs duties on products originating in the EC Party (Annex 2, Part 3)**

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
560110	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
560121	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
560122	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
560129	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
560130	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
560210	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
560221	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
560229	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
560290	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
560311	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
560312	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
560313	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
560314	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
560391	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
560392	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
560393	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
560394	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
560410	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
560420	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
560490	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
560500	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
560600	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
560710	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
560721	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
560729	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
560730	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
560741	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
560749	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
560750	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
560790	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
560811	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
560819	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
560890	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
560900	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
570110	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
570190	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
570210	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
570220	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
570231	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
570232	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
570239	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
570241	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
570242	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
570249	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
570251	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
570252	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
570259	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
570291	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
570292	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
570299	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
570310	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
570320	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
570330	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
570390	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
570410	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
570490	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
570500	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580110	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580121	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580122	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580123	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
580124	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580125	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580126	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580131	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580132	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580133	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580134	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580135	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580136	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580190	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580211	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
580219	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580220	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580230	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580310	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580390	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580410	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580421	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580429	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580430	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580500	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580610	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580620	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580631	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580632	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580639	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580640	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580710	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580790	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580810	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580890	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
580900	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
581010	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
581091	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
581092	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
581099	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
581100	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
590110	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
590190	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
590210	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
590220	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
590290	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
590310	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
590320	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
590390	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
590410	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
590490	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
590491	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
590492	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
590500	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
590610	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
590691	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
590699	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
590700	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
590800	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
590900	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
591000	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
591110	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
591120	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
591131	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
591132	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
591140	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
591190	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
600110	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600121	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600122	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600129	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600191	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600192	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600199	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600210	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600220	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600230	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600240	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600241	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600242	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600243	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600249	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600290	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600291	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600292	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600293	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600299	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600310	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600320	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600330	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
600340	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600390	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600410	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600490	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600510	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600521	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600522	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600523	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600524	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600531	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600532	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600533	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600534	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600541	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600542	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600543	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600544	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600590	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600610	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600621	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600622	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600623	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600624	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600631	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
600632	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%



	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
610339	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
610341	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
610342	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
610343	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610349	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610411	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610412	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610413	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610419	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610421	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610422	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
610423	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610429	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610431	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610432	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610433	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610439	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610441	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610442	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610443	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610444	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610449	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610451	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610452	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610453	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
610459	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610461	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610462	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610463	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610469	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610510	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610520	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610590	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610610	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610620	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610690	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610711	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610712	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610719	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610721	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610722	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610729	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610791	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610792	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610799	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610811	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610819	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610821	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610822	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610829	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
610831	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610832	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610839	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610891	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610892	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610899	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610910	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
610990	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611010	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611011	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611012	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611019	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611020	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611030	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611090	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611110	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611120	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611130	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611190	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611211	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611212	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611219	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611220	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611231	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611239	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
611241	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611249	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611300	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611410	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611420	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611430	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611490	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611511	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611512	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611519	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611520	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611591	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611592	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611593	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611599	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611610	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611691	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611692	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611693	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611699	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611710	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611720	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611780	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
611790	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620111	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
620112	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620113	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620119	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620191	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620192	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620193	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620199	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620211	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620212	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620213	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620219	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620291	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620292	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620293	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620299	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620311	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620312	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620319	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620321	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620322	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620323	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620329	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620331	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620332	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620333	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
620339	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620341	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620342	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620343	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620349	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620411	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620412	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620413	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620419	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620421	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620422	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620423	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620429	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620431	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620432	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620433	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620439	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620441	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620442	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620443	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620444	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620449	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620451	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620452	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620453	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
620459	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620461	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620462	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620463	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620469	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620510	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620520	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620530	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620590	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620610	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620620	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620630	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620640	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620690	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620711	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620719	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620721	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620722	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620729	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620791	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620792	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620799	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620811	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620819	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620821	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
620822	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620829	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620891	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620892	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620899	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620910	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620920	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620930	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
620990	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621010	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621020	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621030	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621040	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621050	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621111	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621112	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621120	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621131	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621132	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621133	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621139	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621141	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621142	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621143	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621149	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
621210	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621220	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621230	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621290	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621310	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621320	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621390	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621410	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621420	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621430	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621440	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621490	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621510	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621520	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621590	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621600	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621710	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
621790	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630110	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630120	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630130	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630140	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630190	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630210	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630221	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
630222	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630229	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630231	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630232	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630239	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630240	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630251	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630252	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630253	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630259	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630260	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630291	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630292	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630293	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630299	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630311	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630312	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630319	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630391	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630392	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630399	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630411	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630419	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
630491	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
630492	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%



	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
631010	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
631090	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
640110	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640191	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640192	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640199	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640212	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640219	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640220	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640230	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640291	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640299	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640312	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640319	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640320	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640330	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640340	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640351	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640359	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640391	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640399	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640411	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640419	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640420	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640510	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
640520	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640590	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
640610	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
640620	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
640691	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
640699	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
650100	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
650200	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
650300	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
650400	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
650510	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
650590	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
650610	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
650691	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
650692	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
650699	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
650700	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
660110	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
660191	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
660199	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
660200	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
660310	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
660320	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
660390	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
670100	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
670210	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
670290	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
670300	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
670411	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
670419	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
670420	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
670490	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
680100	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
680210	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
680221	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
680222	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
680223	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
680229	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
680291	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
680292	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
680293	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
680299	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
680300	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
680410	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
680421	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
680422	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
680423	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
680430	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
680510	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
680520	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%







	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
700510	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
700521	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
700529	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
700530	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
700600	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
700711	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
700719	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
700721	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
700729	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
700800	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
700910	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
700991	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
700992	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
701010	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
701020	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
701090	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
701091	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
701092	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
701093	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
701094	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
701110	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
701120	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
701190	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
701200	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
701310	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%



	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
701951	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
701952	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
701959	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
701990	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
702000	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
710110	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
710121	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
710122	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
710210	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
710221	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
710229	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
710231	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
710239	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
710310	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
710391	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
710399	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
710410	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
710420	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
710490	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
710510	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
710590	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
710610	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
710691	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
710692	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
710700	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
710811	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
710812	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
710813	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
710820	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
710900	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
711011	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
711019	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
711021	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
711029	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
711031	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
711039	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
711041	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
711049	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
711100	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
711210	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
711220	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
711230	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
711290	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
711291	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
711292	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
711299	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
711311	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
711319	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
711320	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
711411	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%





	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
720827	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
720836	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
720837	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
720838	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
720839	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
720840	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
720851	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
720852	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
720853	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
720854	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
720890	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
720915	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
720916	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
720917	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
720918	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
720925	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
720926	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
720927	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
720928	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
720990	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
721011	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
721012	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
721020	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
721030	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
721041	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
721049	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
721050	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
721061	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
721069	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
721070	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
721090	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
721113	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
721114	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
721119	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
721123	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
721129	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
721190	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
721210	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
721220	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
721230	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
721240	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
721250	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
721260	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
721310	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
721320	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
721391	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
721399	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
721410	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
721420	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
721430	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%





	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
722490	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
722511	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
722519	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
722520	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
722530	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
722540	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
722550	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
722591	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
722592	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
722599	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
722611	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
722619	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
722620	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
722691	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
722692	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
722693	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
722694	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
722699	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
722710	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
722720	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
722790	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
722810	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
722820	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
722830	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
722840	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
722850	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
722860	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
722870	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
722880	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
722910	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
722920	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
722990	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
730110	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
730120	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
730210	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
730220	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
730230	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
730240	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
730290	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
730300	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
730410	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
730421	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
730429	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
730431	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
730439	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
730441	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
730449	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
730451	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
730459	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
730490	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%



	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
730820	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
730830	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
730840	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
730890	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
730900	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
731010	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731021	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
731029	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
731100	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731210	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
731290	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
731300	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
731412	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731413	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731414	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731419	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731420	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731431	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731439	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731441	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731442	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731449	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731450	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731511	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
731512	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
731519	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
731520	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731581	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731582	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731589	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731590	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731600	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731700	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
731811	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731812	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731813	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731814	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731815	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
731816	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731819	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731821	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731822	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731823	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731824	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731829	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
731910	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
731920	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
731930	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
731990	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
732010	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
732020	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
732090	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
732111	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
732112	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
732113	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
732181	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
732182	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
732183	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
732190	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
732211	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
732219	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
732290	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
732310	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
732391	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
732392	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
732393	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
732394	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
732399	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
732410	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
732421	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
732429	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
732490	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
732510	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
732591	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
732599	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%



	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
740821	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
740822	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
740829	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
740911	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
740919	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
740921	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
740929	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
740931	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
740939	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
740940	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
740990	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
741011	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
741012	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
741021	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
741022	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
741110	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
741121	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
741122	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
741129	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
741210	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
741220	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
741300	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
741420	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
741490	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
741510	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
741521	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
741529	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
741531	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
741532	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
741533	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
741539	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
741600	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
741700	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
741811	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
741819	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
741820	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
741910	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
741991	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
741999	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
750110	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
750120	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
750210	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
750220	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
750300	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
750400	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
750511	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
750512	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
750521	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
750522	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
750610	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
750620	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
750711	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
750712	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
750720	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
750810	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
750890	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
760110	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
760120	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
760200	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
760310	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
760320	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
760410	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
760421	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
760429	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
760511	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
760519	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
760521	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
760529	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
760611	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
760612	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
760691	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
760692	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
760711	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
760719	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
760720	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%



	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
780500	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
780600	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
790111	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
790112	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
790120	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
790200	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
790310	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
790390	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
790400	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
790500	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
790600	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
790700	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
800110	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
800120	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
800200	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
800300	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
800400	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
800500	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
800600	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
800700	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
810110	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
810191	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
810192	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
810193	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
810194	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%



	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
<b>810600</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>810720</b>	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
<b>810730</b>	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
<b>810790</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>810810</b>	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
<b>810820</b>	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
<b>810830</b>	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
<b>810890</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>810910</b>	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
<b>810920</b>	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
<b>810930</b>	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
<b>810990</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>811000</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>811010</b>	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
<b>811020</b>	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
<b>811090</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>811100</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>811211</b>	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
<b>811212</b>	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
<b>811213</b>	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
<b>811219</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>811220</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>811221</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>811222</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>811229</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
<b>811230</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>811240</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>811251</b>	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
<b>811252</b>	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
<b>811259</b>	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
<b>811292</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>811299</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>811300</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

**Customs duties on products originating in the EC Party (Annex 2, Part 4)**

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
820110	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
820120	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
820130	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
820140	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
820150	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
820160	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
820190	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
820210	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
820220	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820231	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820239	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820240	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820291	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820299	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820310	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
820320	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820330	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820340	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820411	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
820412	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
820420	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
820510	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
820520	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820530	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820540	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
820551	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
820559	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
820560	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820570	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
820580	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
820590	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
820600	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820713	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820719	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
820720	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820730	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820740	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820750	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
820760	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820770	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820780	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820790	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
820810	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820820	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
820830	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820840	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
820890	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
820900	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
821000	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
821110	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
821191	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
821192	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
821193	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
821194	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
821195	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
821210	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
821220	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
821290	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
821300	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
821410	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
821420	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
821490	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
821510	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
821520	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
821591	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
821599	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
830110	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
830120	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
830130	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
830140	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
830150	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
830160	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
830170	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
830210	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
830220	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
830230	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
830241	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
830242	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
830249	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
830250	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
830260	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
830300	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
830400	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
830510	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
830520	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
830590	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
830610	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
830621	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
830629	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
830630	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
830710	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
830790	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
830810	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
830820	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
830890	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
830910	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
830990	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%





	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
841199	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841210	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841221	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841229	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841231	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841239	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841280	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841290	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841311	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841319	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
841320	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841330	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
841340	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841350	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841360	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841370	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841381	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841382	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841391	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
841392	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841410	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841420	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
841430	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
841440	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
841451	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%



	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
841861	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841869	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
841891	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841899	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841911	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
841919	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
841920	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841931	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841932	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841939	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841940	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841950	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841960	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
841981	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
841989	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
841990	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
842010	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
842091	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
842099	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
842111	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
842112	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
842119	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
842121	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
842122	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
842123	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%





























	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
847920	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
847930	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
847940	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
847950	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
847960	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
847981	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
847982	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
847989	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
847990	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
848010	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
848020	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
848030	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
848041	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
848049	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
848050	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
848060	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
848071	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
848079	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
848110	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
848120	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
848130	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
848140	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
848180	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
848190	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
848210	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%





	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
850450	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
850490	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
850511	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
850519	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
850520	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
850530	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
850590	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
850610	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
850630	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
850640	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
850650	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
850660	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
850680	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
850690	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
850710	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
850720	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
850730	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
850740	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
850780	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
850790	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
850810	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
850820	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
850880	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
850890	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
850910	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
850920	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
850930	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
850940	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
850980	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
850990	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
851010	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851020	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851030	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851090	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
851110	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
851120	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
851130	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
851140	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
851150	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
851180	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
851190	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
851210	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
851220	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
851230	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
851240	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
851290	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
851310	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
851390	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
851410	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
851420	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
851430	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
851440	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
851490	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
851511	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
851519	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
851521	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
851529	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
851531	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
851539	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
851580	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
851590	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
851610	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851621	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851629	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851631	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851632	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851633	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
851640	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851650	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851660	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851671	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851672	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851679	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
851680	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851690	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
851711	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
851719	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
851721	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
851722	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
851730	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
851750	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
851780	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
851790	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
851810	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851821	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851822	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851829	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851830	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851840	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851850	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851890	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851910	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851921	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851929	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851931	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851939	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851940	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851992	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
851993	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
851999	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852010	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852020	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852032	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852033	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852039	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852090	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852110	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852190	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852210	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852290	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
852311	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
852312	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852313	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
852320	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852330	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852390	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852410	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852431	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852432	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852439	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852440	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852451	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852452	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
852453	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852460	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852491	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852499	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852510	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
852520	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
852530	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
852540	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
852610	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
852691	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
852692	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
852712	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852713	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852719	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
852721	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852729	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852731	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852732	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852739	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
852790	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852812	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
852813	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
852821	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
852822	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
852830	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%



	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
853400	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
853510	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
853521	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
853529	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
853530	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
853540	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
853590	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
853610	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
853620	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
853630	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
853641	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
853649	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
853650	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
853661	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
853669	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
853690	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
853710	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
853720	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
853810	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
853890	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
853910	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
853921	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
853922	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
853929	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
853931	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
853932	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
853939	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
853941	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
853949	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
853990	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854011	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854012	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854020	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
854040	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854050	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854060	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854071	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854072	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854079	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854081	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854089	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854091	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
854099	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854110	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854121	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854129	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854130	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854140	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
854150	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854160	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
854190	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
854210	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854212	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854213	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854214	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854219	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854221	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854229	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854230	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854240	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854250	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854260	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854270	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854290	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
854311	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854319	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854320	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854330	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854340	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854381	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854389	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854390	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
854411	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854419	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
854420	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%





	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
870321	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
870322	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
870323	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
870324	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
870331	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
870332	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
870333	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
870390	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
870410	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
870421	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
870422	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
870423	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
870431	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
870432	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
870490	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
870510	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
870520	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
870530	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
870540	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
870590	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
870600	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
870710	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
870790	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
870810	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
870821	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%





	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
880240	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
880260	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
880310	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
880320	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
880330	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
880390	B	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%
880400	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
880510	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
880520	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
880521	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
880529	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
890110	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
890120	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
890130	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
890190	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
890200	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
890310	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
890391	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
890392	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
890399	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
890400	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
890510	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
890520	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
890590	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
890600	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%













	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
903010	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
903020	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
903031	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
903039	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
903040	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
903082	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
903083	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
903089	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
903090	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
903110	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
903120	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
903130	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
903141	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
903149	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
903180	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
903190	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
903210	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
903220	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
903281	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
903289	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
903290	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
903300	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
910111	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910112	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910119	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
910121	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910129	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910191	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910199	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910211	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910212	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910219	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910221	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910229	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910291	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910299	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910310	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910390	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910400	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910511	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910519	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910521	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910529	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910591	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910599	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910610	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910620	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910690	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910700	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
910811	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910812	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910819	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910820	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910890	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910891	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910899	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910911	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910919	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
910990	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
911011	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
911012	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
911019	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
911090	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
911110	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
911120	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
911180	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
911190	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
911220	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
911280	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
911290	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
911310	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
911320	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
911390	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
911410	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
911420	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
911430	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
911440	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
911490	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
920110	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
920120	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
920190	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
920210	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
920290	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
920300	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
920410	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
920420	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
920510	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
920590	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
920600	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
920710	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
920790	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
920810	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
920890	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
920910	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
920920	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
920930	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
920991	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
920992	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
920993	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
920994	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
920999	B	10%	10%	10%	10%	5%	0%	0%	0%	0%	0%	0%
930100	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
930111	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
930119	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
930120	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
930190	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
930200	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
930310	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
930320	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
930330	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
930390	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
930400	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
930510	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
930521	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
930529	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
930590	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
930591	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
930599	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
930610	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
930621	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
930629	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
930630	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
930690	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
930700	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%





	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
950390	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
950410	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
950420	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
950430	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
950440	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
950490	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
950510	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
950590	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
950611	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
950612	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
950619	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
950621	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
950629	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
950631	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
950632	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
950639	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
950640	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
950651	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
950659	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
950661	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
950662	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
950669	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
950670	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
950691	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
950699	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
950710	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
950720	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
950730	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
950790	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
950800	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
950810	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
950890	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
960110	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
960190	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
960200	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
960310	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
960321	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
960329	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
960330	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
960340	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
960350	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
960390	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
960400	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
960500	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
960610	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
960621	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
960622	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
960629	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
960630	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
960711	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
960719	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
960720	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	0%	0%
960810	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
960820	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
960831	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
960839	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
960840	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
960850	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
960860	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
960891	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
960899	A	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
960910	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
960920	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
960990	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
961000	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
961100	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
961210	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
961220	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
961310	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
961320	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
961330	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
961380	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
961390	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
961420	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
961490	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

	Category	Until 31 Dec. 2012	From 1 Jan. 2013	From 1 Jan. 2014	From 1 Jan. 2015	From 1 Jan. 2016	From 1 Jan. 2017	From 1 Jan. 2018	From 1 Jan. 2019	From 1 Jan. 2020	From 1 Jan. 2021	From 1 Jan. 2022
<b>961511</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>961519</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>961590</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>961610</b>	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
<b>961620</b>	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
<b>961700</b>	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
<b>961800</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>970110</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>970190</b>	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
<b>970200</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>970300</b>	D	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
<b>970400</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>970500</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%
<b>970600</b>	C	20%	20%	20%	20%	20%	20%	20%	15%	10%	5%	0%

LIST OF FEES AND OTHER CHARGES OF  
THE GHANAIAN PARTY REFERRED TO IN ARTICLE 11(2)

Destination Inspection Fee

This is a fee charged by inspection companies for services rendered, and it emanates from the Implementation of the WTO Agreement on Customs Valuation and Destination Schemes. It is the Commissioner's Orders number 4 of 2000. Its rate is of 1 % of CIF.

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LIST OF OUTERMOST REGIONS OF THE EC PARTY  
CONCERNED BY ARTICLE 74

- French overseas departments (Guadeloupe, Martinique, French Guyana, Réunion),
  - the Azores,
  - Madeira,
  - the Canary Islands.
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PROTOCOL  
ON MUTUAL ADMINISTRATIVE ASSISTANCE  
IN CUSTOMS MATTERS

ARTICLE 1

Definitions

For the purposes of this Protocol:

- (a) "customs legislation" means any legal or regulatory provisions applicable in the territories of Ghana or the EC Party, governing the import, export and transit of goods and their placing under any other customs regime or procedure, including measures of prohibition, restriction and control;
- (b) "applicant authority" means a competent administrative authority which has been designated by Ghana or the EC Party for this purpose and which makes a request for assistance on the basis of this Protocol;
- (c) "requested authority" means a competent administrative authority which has been designated by Ghana or the EC Party for this purpose and which receives a request for assistance on the basis of this Protocol;

- (d) "personal data" means all information relating to an identified or identifiable individual;
- (e) "operation in breach of customs legislation" means any violation or attempted violation of customs legislation.

## ARTICLE 2

### Scope

1. The Parties shall assist each other, in the areas within their competence, in the manner and under the conditions laid down in this Protocol, to ensure the correct application of the customs legislation, in particular by preventing, investigating and combating operations in breach of that legislation.
2. Assistance in customs matters, as provided for in this Protocol, shall apply to any administrative authority of the Parties which is competent for the application of this Protocol. It shall not prejudice the rules governing mutual assistance in criminal matters. Nor shall it cover information obtained under powers exercised at the request of a judicial authority, except where communication of such information is authorised by that authority.
3. Assistance to recover duties, taxes or fines is not covered by this Protocol.

## ARTICLE 3

## Assistance on request

1. At the request of the applicant authority, the requested authority shall provide it with all relevant information which may enable it to ensure that customs legislation is correctly applied, including information regarding activities noted or planned which are or could be operations in breach of customs legislation.
2. At the request of the applicant authority, the requested authority shall inform it:
  - (a) whether goods exported from the territory of one of the Parties have been properly imported into the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods;
  - (b) whether goods imported into the territory of the Party have been properly exported from the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods.
3. At the request of the applicant authority, the requested authority shall, within the framework of its legal or regulatory provisions, take the necessary steps to ensure special surveillance of:
  - (a) natural or legal persons in respect of whom there are reasonable grounds for believing that they are or have been involved in operations in breach of customs legislation;

- (b) places where stocks of goods have been or may be assembled in such a way that there are reasonable grounds for believing that these goods are intended to be used in operations in breach of customs legislation;
- (c) goods that are or may be transported in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation; and
- (d) means of transport that are or may be used in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation.

#### ARTICLE 4

##### Spontaneous assistance

The Parties shall assist each other, at their own initiative and in accordance with their legal or regulatory provisions, if they consider that to be necessary for the correct application of customs legislation, particularly by providing information obtained pertaining to:

- activities which are or appear to be operations in breach of customs legislation and which may be of interest to the other Party,
- new means or methods employed in carrying out operations in breach of customs legislation,

- goods known to be subject to operations in breach of customs legislation,
- natural or legal persons in respect of whom there are reasonable grounds for believing that they are or have been involved in operations in breach of customs legislation, and
- means of transport in respect of which there are reasonable grounds for believing that they have been, are, or may be used in operations in breach of customs legislation.

## ARTICLE 5

### Delivery and notification

At the request of the applicant authority, the requested authority shall, in accordance with legal or regulatory provisions applicable to the latter, take all necessary measures in order:

- to deliver any documents, or
- to notify any decisions,

emanating from the applicant authority and falling within the scope of this Protocol, to an addressee residing or established in the territory of the requested authority.

Requests for delivery of documents or notification of decisions shall be made in writing in an official language of the requested authority or in a language acceptable to that authority.

## ARTICLE 6

## Form and substance of requests for assistance

1. Requests pursuant to this Protocol shall be made in writing. They shall be accompanied by the documents necessary to enable compliance with the request. When required because of the urgency of the situation, oral requests may be accepted, but must be confirmed in writing immediately.
2. Requests pursuant to paragraph 1 shall include the following information:
  - (a) the applicant authority;
  - (b) the measure requested;
  - (c) the object of and the reason for the request;
  - (d) the legal or regulatory provisions and other legal elements involved;
  - (e) indications as exact and comprehensive as possible on the natural or legal persons who are the target of the investigations; and
  - (f) a summary of the relevant facts and of the enquiries already carried out.

3. Requests shall be submitted in an official language of the requested authority or in a language acceptable to that authority. This requirement shall not apply to any documents that accompany the request under paragraph 1.

4. If a request does not meet the formal requirements set out above, its correction or completion may be requested; in the meantime precautionary measures may be ordered.

## ARTICLE 7

### Execution of requests

1. In order to comply with a request for assistance, the requested authority shall proceed, within the limits of its competence and available resources, as though it were acting on its own account or at the request of other authorities of that same Party, by supplying information already possessed, by carrying out appropriate enquiries or by arranging for them to be carried out. This provision shall also apply to any other authority to which the request has been addressed by the requested authority when the latter cannot act on its own.

2. Requests for assistance shall be executed in accordance with the legal or regulatory provisions of the requested Party.

3. Duly authorised officials of a Party may, with the agreement of the other Party involved and subject to the conditions laid down by the latter, be present to obtain in the offices of the requested authority or any other concerned authority in accordance with paragraph 1, information relating to activities that are or may be operations in breach of customs legislation which the applicant authority needs for the purposes of this Protocol.

4. Duly authorised officials of a Party involved may, with the agreement of the other Party involved and subject to the conditions laid down by the latter, be present at enquiries carried out in the latter's territory.

## ARTICLE 8

### Form in which information is to be communicated

1. The requested authority shall communicate results of enquiries to the applicant authority in writing together with relevant documents, certified copies or other items.
2. This information may be in computerised form.
3. Original documents shall be transmitted only upon request in cases where certified copies would be insufficient. These originals shall be returned at the earliest opportunity.

## ARTICLE 9

## Exceptions to the obligation to provide assistance

1. Assistance may be refused or may be subject to the satisfaction of certain conditions or requirements, in cases where one Party is of the opinion that assistance under this Protocol would:
  - (a) be likely to prejudice the sovereignty of Ghana or that of a Member State of the European Community which has been requested to provide assistance under this Protocol; or
  - (b) be likely to prejudice public policy, security or other essential interests, in particular in the cases referred to under Article 10(2); or
  - (c) violate an industrial, commercial or professional secret.
2. Assistance may be postponed by the requested authority on the ground that it will interfere with an ongoing investigation, prosecution or proceeding. In such a case, the requested authority shall consult with the applicant authority to determine if assistance can be given subject to such terms or conditions as the requested authority may require.
3. Where the applicant authority seeks assistance which it would itself be unable to provide if so requested, it shall draw attention to that fact in its request. It shall then be for the requested authority to decide how to respond to such a request.

4. For the cases referred to in paragraphs 1 and 2, the decision of the requested authority and the reasons thereof must be communicated to the applicant authority without delay.

## ARTICLE 10

### Information exchange and confidentiality

1. Any information communicated in whatsoever form pursuant to this Protocol shall be of a confidential or restricted nature, depending on the rules applicable in each of the Parties. It shall be covered by the obligation of official secrecy and shall enjoy the protection extended to similar information under the relevant laws of the Party that received it and the corresponding provisions applying to the European Community authorities.
  
2. Personal data may be exchanged only where the Party which may receive them undertakes to protect such data in at least an equivalent way to the one applicable to that particular case in the Party that may supply them. To that end, the Parties shall communicate to each other information on their applicable rules, including, where appropriate, legal provisions in force in the Member States of the European Community.

3. The use, in judicial or administrative proceedings instituted in respect of operations in breach of customs legislation, of information obtained under this Protocol, is considered to be for the purposes of this Protocol. Therefore, the Parties may, in their records of evidence, reports and testimonies and in proceedings and charges brought before the courts, use as evidence information obtained and documents consulted in accordance with the provisions of this Protocol. The competent authority which supplied that information or gave access to those documents shall be notified of such use.

4. Information obtained shall be used solely for the purposes of this Protocol. Where one of the Parties wishes to use such information for other purposes, it shall obtain the prior written consent of the authority which provided the information. Such use shall then be subject to any restrictions laid down by that authority.

## ARTICLE 11

### Experts and witnesses

An official of a requested authority may be authorised to appear, within the limitations of the authorisation granted, as an expert or witness in judicial or administrative proceedings regarding the matters covered by this Protocol, and produce such objects, documents or certified copies thereof, as may be needed for the proceedings. The request for appearance must indicate specifically before which judicial or administrative authority the official will have to appear, on what matters and by virtue of what title or qualification the official will be questioned.

## ARTICLE 12

## Assistance expenses

The Parties shall waive all claims on each other for the reimbursement of expenses incurred pursuant to this Protocol, except, as appropriate, for expenses to experts and witnesses, and those to interpreters and translators who are not public service employees.

## ARTICLE 13

## Implementation

1. The implementation of this Protocol shall be entrusted on the one hand to the customs authorities of the Ghanaian Party and on the other hand to the competent services of the Commission of the European Communities and the customs authorities of the Member States as appropriate. They shall decide on all practical measures and arrangements necessary for its application, taking into consideration the rules in force in particular in the field of data protection. They may recommend to the competent bodies amendments which they consider should be made to this Protocol.
2. The Parties shall consult each other and subsequently keep each other informed of the detailed rules of implementation which are adopted in accordance with the provisions of this Protocol.

ARTICLE 14

Other agreements

1. Taking into account the respective competences of the European Community and the Member States, the provisions of this Protocol shall:

- not affect the obligations of the Parties under any other international Agreement or Convention,
- be deemed to be complementary to Agreements on mutual assistance which have been or may be concluded between individual Member States of the European Community and Ghana,

and shall:

- not affect the European Community provisions governing the communication between the competent services of the Commission of the European Communities and the customs authorities of the Member States of the European Community of any information obtained under this Protocol which could be of interest to the European Community.

2. Notwithstanding the provisions of paragraph 1, the provisions of this Protocol shall take precedence over the provisions of any bilateral Agreement on mutual assistance which has been or may be concluded between individual Member States of the European Community and Ghana in so far as the provisions of the latter are incompatible with those of this Protocol.

3. In respect of questions relating to the applicability of this Protocol, the Parties shall consult each other to resolve the matter in the framework of the EPA Committee set up under Article 73 of the stepping stone EPA between Ghana and the European Community and its Member States.

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**Članak 3.**

Provedba ovoga Zakona u djelokrugu je središnjih tijela državne uprave u čiji djelokrug ulaze pitanja obuhvaćena Prijelaznim sporazumom iz članka 1. ovoga Zakona.

**Članak 4.**

Na dan stupanja na snagu ovoga Zakona, Prijelazni sporazum iz članka 1. ovoga Zakona nije na snazi, već se privremeno primjenjuje između Europske unije i Republike Gane od 15. prosinca 2016. godine, u pogledu elemenata koji su u nadležnosti Europske unije, kako je utvrđeno člankom 75. Prijelaznog sporazuma iz članka 1. ovoga Zakona, te će se podaci o njegovom stupanju na snagu objaviti sukladno odredbi članka 30. stavka 3. Zakona o sklapanju i izvršavanju međunarodnih ugovora.

**Članak 5.**

Ovaj Zakon stupa na snagu osmoga dana od dana objave u Narodnim novinama.

## OBRAZLOŽENJE

**Člankom 1.** utvrđuje se da Hrvatski sabor potvrđuje Prijelazni sporazum o gospodarskom partnerstvu između Gane, s jedne strane, i Europske zajednice i njezinih država članica, s druge strane, sukladno odredbi članka 140. stavka 1. Ustava Republike Hrvatske (Narodne novine, br. 85/10 – pročišćeni tekst i 5/14 – Odluka Ustavnog suda Republike Hrvatske) i članka 18. Zakona o sklapanju i izvršavanju međunarodnih ugovora (Narodne novine, broj 28/96), čime se iskazuje formalni pristanak Republike Hrvatske da bude vezana njegovim odredbama, a na temelju čega će taj pristanak biti izražen i na međunarodnoj razini polaganjem isprava o pristupu kod depozitara.

**Članak 2.** sadrži tekst Prijelaznog sporazuma o gospodarskom partnerstvu između Gane, s jedne strane, i Europske zajednice i njezinih država članica, s druge strane, u izvorniku na engleskom jeziku i u prijevodu na hrvatski jezik.

**Člankom 3.** utvrđuje se da je provedba ovoga Zakona u djelokrugu središnjih tijela državne uprave u čiji djelokrug ulaze pitanja obuhvaćena Prijelaznim sporazumom iz članka 1. ovoga Zakona.

**Člankom 4.** utvrđuje se da na dan stupanja na snagu ovoga Zakona, Prijelazni sporazum iz članka 1. ovoga Zakona nije na snazi, već se privremeno primjenjuje između Europske unije i Republike Gane od 15. prosinca 2016. godine, u pogledu elemenata koji su u nadležnosti Europske unije, kako je utvrđeno člankom 75. Prijelaznog sporazuma iz članka 1. ovoga Zakona, te da će se podaci o njegovom stupanju na snagu objaviti sukladno odredbi članka 30. stavka 3. Zakona o sklapanju i izvršavanju međunarodnih ugovora.

**Člankom 5.** uređuje se stupanje na snagu Zakona.