



### AMORTIZATION TABLE

AMORTIZATION GROUP 1 – age (years)	0,0	0,5	1,0	1,5	2,0	2,5	3,0	3,5	4,0	4,5	5,0	5,5	6,0	6,5	7,0	7,5	8,0	8,5	9,0	9,5	10,0
MINIMUM VALUE (%)	100	100	100	85	85	70	70	55	51	48	45	41	39	36	34	61	28	28	25	20	10

Electronics (TV, DVD, players, camera, speakers, video cameras, etc.) including white electronics

Electrical appliances (mixers, hair dryers, vacuum cleaners, coffee machines, etc.)

Tools - electric hand tools (drills, grinders, etc.)

Tools - mechanical (saws, hammers, etc.)

Electric materials and other spare parts, accessories (fluorescent lamps, switches, distributors, screws, nuts, etc.)

Storage devices (CD, VIDEO, DVD, flash drive)

AMORTIZATION GROUP 2 – age (years)	0,0	0,5	1,0	1,5	2,0	2,5	3,0	3,5	4,0	4,5	5,0	5,5	6,0	6,5	7,0	7,5	8,0	8,5	9,0	9,5	10,0
MINIMUM VALUE (%)	100	86	78	71	65	59	54	50	45	42	38	35	33	30	27	26	24	22	21	20	10

Furniture and other accessories

Household goods

Tires + wheels

Kitchenware (pots, glass, porcelain, cutlery, etc.)

Car parts, car parts

Fasteners

Computer games

Bicycles

Sport equipment

Baby strollers

AMORTIZATION GROUP 3 – age (years)	0,0	0,5	1,0	1,5	2,0	2,5	3,0	3,5	4,0	4,5	5,0	5,5	6,0	6,5	7,0	7,5	8,0	8,5	9,0	9,5	10,0
MINIMUM VALUE (%)	100	100	100	85	85	70	70	42	38	35	31	29	28	24	22	21	19	17	15	13	10

Mobile phones + accessories

Computer technology (PCs, laptops, printers, fax machines, PC cards, etc.)

AMORTIZATION GROUP 4 – age (years)	0,0	0,5	1,0	1,5	2,0	2,5	3,0	3,5	4,0	4,5	5,0	5,5	6,0	6,5	7,0	7,5	8,0	8,5	9,0	9,5	10,0
MINIMUM VALUE (%)	100	76	61	50	41	34	29	25	21	19	17	16	15	14	13	13	12	12	12	12	10

Textile - clothing

Textiles - home, bed

Office supplies

Toys - mechanical, electronic

AMORTIZATION GROUP 5 – age (years)	0,0	0,5	1,0	1,5	2,0	2,5
MINIMUM VALUE (%)	100	65	44	29	18	10

Drugstore goods + cosmetics

Colours

Clothes - sports, personal underwear

#### Notes:

The goods which are not listed in the amortization table or whose nature goes beyond ordinary goods shall have individual amortization rates.

Amortization will not be applied to unused goods, the price of which is not affected by the time that has elapsed since the date of the invoice (it means, that goods do not lose value due to the elapsed time)