

Primena poreskog oslobođenja pri uvozu investicionog zlata

VEZA: Akt Uprave carina, br. 148-II-439-01-3/4/2019 od 05.04.2019. godine

Aktom Uprave carina pod gornjim brojem i datumom, u vezi primene poreskog oslobođenja propisanog odredbom člana 36b Zakona o PDV ("Službeni glasnik RS", br. 84/04...i 72/19), sve carinarnice obaveštene su o stavu Ministarstva finansija, Sektora za fiskalni sistem iz akta br. 430-00-96/2019-04 od 18.03.2019. godine, da je propisivanje posebnog postupka oporezivanja za promet investicionog zlata i poreskog oslobođenja za uvoz investicionog zlata zasnovano na usklađivanju Zakona o PDV sa standardima Evropske unije, pre svega sa Direktivom 2006/112/EZ, kao i da ne postoje smetnje da se državni organi, odnosno poreski obveznici pri određivanju da li se konkretno dobro smatra zlatnim novčićem iz člana 36b stav 1. tačka 2) Zakona o PDV, rukovode dokumentom koji se, u skladu sa članom 345. Direktive 2006/112/EZ, objavljuje u seriji "C" Službenog lista Evropske unije. S tim u vezi, u prilogu pomenutog akta Uprave carina dostavljen je i Spisak zlatnih novčića koji zadovoljavaju kriterijume iz člana 344. stav 1. tačka 2) Direktive 2006/112/EZ **za 2019. godinu**, objavljen u "Službenom listu Evropske unije" br. 412/05 od 14. novembra 2018. godine.

Imajući u vidu napred navedeno, kao i obavezu iz člana 345. Direktive 2006/112/EZ, da je, počevši od 1999. godine, svaka država članica dužna da obavesti Komisiju do 1. jula svake godine o novčićima koji zadovoljavaju kriterijume propisane u tački 2. stav 1. član 344. Direktive kojima se trguje u toj državi članici, da je Komisija dužna pre 1. decembra svake godine da objavi opsežan spisak novčića u seriji "C" Službenog lista Evropske unije, kao i da se smatra da novčići uključeni u objavljeni spisak zadovoljavaju te kriterijume tokom cele godine za koju je spisak objavljen, u prilogu se dostavlja **engleska verzija Spiska zlatnih novčića koji zadovoljavaju kriterijume iz člana 344. stav 1. tačka 2) Direktive 2006/112/EZ za 2020. godinu**, koja je objavljena u seriji "C" Službenog lista Evropske unije br. 364 od 29. novembra 2019. godine, preuzeta sa zvanične [web stranice: eur-lex.europa.eu](http://eur-lex.europa.eu), na kojoj su objavljeni zakoni i druga javna dokumenta [Evropske unije](#) (engleski naziv: List of gold coins meeting the criteria established in Article 344(1), point (2) of Council Directive 2006/112/EC (special scheme for investment gold), Valid for the year 2020, [sa prevodom prve strane radi lakše primene](#)).

Prilog: kao u tekstu

(Akt Uprave carina br. 148-II-439-01-3/6/2019 od 06.12.2019. godine)

**POREZ NA DODATU VREDNOST (PDV)
IZUZETO INVESTICIONO ZLATO**

**Spisak zlatnih novčića (kovanica) koji zadovoljavaju kriterijume iz člana 344. stav
1. tačka 2. Direktive Saveta 2006/112/EZ (posebna šema za investiciono zlato)**

**Važi za 2020.
(2019/C 364/08)**

OBRAZLOŽENJE

- (a) Ova lista prikazuje doprinose koje su države članice poslale Evropskoj Komisiji u roku određenom u članu 345. Direktive Saveta 2006/112/EZ od 28. novembra 2006. o zajedničkom sistemu poreza na dodatu vrednost [\(1\)](#).
- (b) Smatra se da zlatni novčići (kovanice) koji su navedeni u ovoj listi ispunjavaju kriterijume iz člana 344. i stoga će se s njima u tim državama članicama postupati kao s investicionim zlatom. U skladu s tim, na njihovu nabavku tokom cele kalendarske godine 2020. ne primenjuje se obaveza plaćanja PDV.
- (c) Izuzeće se odnosi na sve zlatne novčiće (kovanice) sa liste koje su u opticaju, osim za kovanice čija je čistoća manja od 900 hiljaditih delova.
- (d) U slučaju da se zlatni novčić (kovanica) ne pojavljuje na ovoj listi, a ispunjava kriterijume određene Direktivom o PDV, ona će svejedno biti izuzeta od obaveze plaćanja PDV.
- (e) Lista je složena po abecednom redu imena zemalja i naziva kovanica. Unutar iste kategorije kovanice su poređane prema rastućoj vrednosti valute.
- (f) Lista sadrži iznos i valutu navedenu na zlatnom novčiću (kovanici). Međutim, ako valuta na kovanicama nije napisana latinicom, naziv je, ako je moguće, na listi naveden u zagradama.

**VALUE ADDED TAX (VAT)
EXEMPT INVESTMENT GOLD**
**List of gold coins meeting the criteria established in Article 344(1), point (2) of Council
Directive 2006/112/EC (special scheme for investment gold)**
Valid for the year 2020
(2019/C 364/08)

EXPLANATORY NOTE

- (a) This list reflects the contributions sent by Member States to the Commission within the deadline set by Article 345 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax [\(1\)](#).
- (b) The coins included in this list are considered to fulfil the criteria of Article 344 and therefore will be treated as investment gold in those Member States. As a result, their supply is exempt from VAT for the whole of the 2020 calendar year.
- (c) The exemption will apply to all issues of the given coin in this list, except to issues of coins with a purity lower than 900 thousandths fine.
- (d) However, if a coin does not appear in this list, its supply will still be exempt where the coin meets the criteria for the exemption laid down in the VAT Directive.
- (e) The list is in alphabetical order, by names of countries and denominations of coins. Within the same category of coins, the listing follows the increasing value of the currency.
- (f) In the list, the denomination of the coins reflects the currency shown on the coins. However, where the currency on the coins is not shown in roman script, where possible, its denomination in the list is shown in parenthesis.

COUNTRY OF ISSUE	COINS
AFGHANISTAN	(20 AFGHANI)
	10 000 AFGHANI
	(1/2 AMANI)
	(1 AMANI)
	(2 AMANI)
	(4 GRAMS)
	(8 GRAMS)
	1 TILLA
	2 TILLAS
	20 LEKE
ALBANIA	50 LEKE
	100 LEKE
	200 LEKE
	500 LEKE
	10 FRANGA
	20 FRANGA
	50 FRANGA
100 FRANGA	
ALDERNEY	QUARTER SOVEREIGN
	HALF SOVEREIGN
	ONE SOVEREIGN
	DOUBLE SOVEREIGN
	FIVE SOVEREIGNS

	TWENTY SOVEREIGNS
	1 POUND
	2 POUNDS
	5 POUNDS
	20 POUNDS
	25 POUNDS
	50 POUNDS
	100 POUNDS
	1 000 POUNDS
ANDORRA	5 CENTIMES
	1 DINER
	5 DINERS
	20 DINERS
	50 DINERS
	100 DINERS
	250 DINERS
	1 SOVEREIGN
ANGUILLA	5 DOLLARS
	10 DOLLARS
	20 DOLLARS
	100 DOLLARS
ARGENTINA	1 ARGENTINO
	5 PESOS
	25 PESOS
	50 PESOS
ARMENIA	100 DRAM
	10 000 DRAM
	25 000 DRAM
	50 000 DRAM
ARUBA	10 FLORIN
	25 FLORIN
	50 FLORIN
	100 FLORIN
AUSTRALIA	5 DOLLARS
	10 DOLLARS
	15 DOLLARS
	25 DOLLARS
	50 DOLLARS
	100 DOLLARS
	150 DOLLARS
	200 DOLLARS
	250 DOLLARS
	500 DOLLARS
	1 000 DOLLARS
	2 500 DOLLARS
	3 000 DOLLARS
	10 000 DOLLARS
	1/2 SOVEREIGN (= 1/2 POUND)
	1 SOVEREIGN (= 1 POUND)
AUSTRIA	10 CORONA (= 10 KRONEN)

	20 CORONA (= 20 KRONEN)
	100 CORONA (= 100 KRONEN)
	(1 DUKAT)
	(4 DUKATEN)
	4 EURO (1/25 oz 'Philharmoniker')
	10 EURO
	25 EURO
	50 EURO
	100 EURO
	2 000 EURO
	100 000 EURO
	4 FLORIN = 10 FRANCS (= 4 GULDEN)
	8 FLORIN = 20 FRANCS (= 8 GULDEN)
	25 SCHILLING
	100 SCHILLING
	200 SCHILLING
	200 SHILLING/10 EURO
	500 SCHILLING
	1 000 SCHILLING
	2 000 SCHILLING
BAHAMAS	5 DOLLARS
	10 DOLLARS
	20 DOLLARS
	25 DOLLARS
	50 DOLLARS
	100 DOLLARS
	150 DOLLARS
	200 DOLLARS
	250 DOLLARS
	2 500 DOLLARS
BARBADOS	10 DOLLARS
	25 DOLLARS
	50 DOLLARS
	100 DOLLARS
	200 DOLLARS
	250 DOLLARS
BELGIUM	10 ECU
	20 ECU
	25 ECU
	50 ECU
	100 ECU
	12 1/2 EURO
	25 EURO
	50 EURO
	100 EURO
	10 FRANCS
	20 FRANCS
	5 000 FRANCS
BELIZE	25 DOLLARS
	50 DOLLARS

	100 DOLLARS
	250 DOLLARS
	500 DOLLARS
BERMUDA	10 DOLLARS
	25 DOLLARS
	30 DOLLARS
	50 DOLLARS
	60 DOLLARS
	100 DOLLARS
	180 DOLLARS
	200 DOLLARS
	250 DOLLARS
BHUTAN	1 SERTUM
	2 SERTUMS
	5 SERTUMS
BIAFRA	1 POUND
	2 POUNDS
	5 POUNDS
	10 POUNDS
	25 POUNDS
BOLIVIA	4 000 PESOS BOLIVIANOS
BOTSWANA	5 PULA
	150 PULA
	10 THEBE
BRAZIL	300 CRUZEIROS
	(4 000 REIS)
	(5 000 REIS)
	(6 400 REIS)
	(10 000 REIS)
	(20 000 REIS)
	10 REAIS
	20 REAIS
BRITISH VIRGIN ISLANDS	20 DOLLARS
	100 DOLLARS
	250 DOLLARS
	500 DOLLARS
BULGARIA	(1 LEV)
	(5 LEVA)
	(10 LEVA)
	(20 LEVA)
	(100 LEVA)
	100 LEVA ('Св. Първомъченик Стефан')
	(125 LEVA)
	(1000 LEVA)
	(10 000 LEVA)
	(20 000 LEVA)
BURUNDI	10 FRANCS
	25 FRANCS
	50 FRANCS
	100 FRANCS

CANADA	1 DOLLAR
	2 DOLLARS
	5 DOLLARS
	10 DOLLARS
	20 DOLLARS
	50 DOLLARS
	100 DOLLARS
	175 DOLLARS
	200 DOLLARS
	350 DOLLARS
	1 SOVEREIGN
CAYMAN ISLANDS	25 DOLLARS
	50 DOLLARS
	100 DOLLARS
	250 DOLLARS
CHAD	3 000 FRANCS
	5 000 FRANCS
	10 000 FRANCS
	20 000 FRANCS
CHILE	2 PESOS
	5 PESOS
	10 PESOS
	20 PESOS
	50 PESOS
	100 PESOS
CHINA	200 PESOS
	500 PESOS
	5/20 YUAN (1/20 oz)
	10/50 YUAN (1/10 oz)
	25/100 YUAN (1/4 oz)
	50/200 YUAN (1/2 oz)
	100/500 YUAN (1 oz)
	5 (YUAN)
	10 (YUAN)
	20 (YUAN)
	25 (YUAN)
	50 (YUAN)
	100 (YUAN)
	150 (YUAN)
	200 (YUAN)
	250 (YUAN)
	300 (YUAN)
	400 (YUAN)
	450 (YUAN)
	500 (YUAN)
1 000 (YUAN)	
2 000 (YUAN)	
10 000 (YUAN)	
COLOMBIA	1 PESO
	2 PESOS

	2 1/2 PESOS
	5 PESOS
	10 PESOS
	20 PESOS
	100 PESOS
	200 PESOS
	300 PESOS
	500 PESOS
	1 000 PESOS
	1 500 PESOS
	2 000 PESOS
	15 000 PESOS
CONGO	10 FRANCS
	20 FRANCS
	25 FRANCS
	50 FRANCS
	100 FRANCS
COOK ISLANDS	5 DOLLARS
	10 DOLLARS
	20 DOLLARS
	25 DOLLARS
	100 DOLLARS
	200 DOLLARS
	250 DOLLARS
COSTA RICA	5 COLONES
	10 COLONES
	20 COLONES
	50 COLONES
	100 COLONES
	200 COLONES
	1 500 COLONES
	5 000 COLONES
	25 000 COLONES
	100 000 COLONES
CROATIA	1 KUNA
	10 KUNA
	20 KUNA
	500 KUNA
	1 000 KUNA
CUBA	4 PESOS
	5 PESOS
	10 PESOS
	20 PESOS
	50 PESOS
	100 PESOS
CYPRUS	50 POUNDS
CZECH REPUBLIC	1 000 KORUN (1 000 Kč)
	2 000 KORUN (2 000 Kč)
	2 500 KORUN (2 500 Kč)
	5 000 KORUN (5 000 Kč)

	10 000 KORUN (10 000 Kč)
CZECHOSLOVAKIA	1 DUKÁT 2 DUKÁT 5 DUKÁT 10 DUKÁT
DENMARK	10 KRONER 20 KRONER 1 000 KRONER
DOMINICAN REPUBLIC	30 PESOS 100 PESOS 200 PESOS 250 PESOS
EAST CARIBBEAN STATES	1 DOLLAR 2.50 DOLLARS 5 DOLLARS 10 DOLLARS 20 DOLLARS 50 DOLLARS 100 DOLLARS 200 DOLLARS
ECUADOR	1 CONDOR 10 SUCRES
EL SALVADOR	25 COLONES 50 COLONES 100 COLONES 200 COLONES 250 COLONES
EQUATORIAL GUINEA	250 PESETAS 500 PESETAS 750 PESETAS 1 000 PESETAS 5 000 PESETAS
ESTONIA	15.65 KROONI 100 KROONI
ETHIOPIA	400 BIRR 600 BIRR 10 (DOLLARS) 20 (DOLLARS) 50 (DOLLARS) 100 (DOLLARS) 200 (DOLLARS)
FIJI	5 DOLLARS 10 DOLLARS 200 DOLLARS 250 DOLLARS
FINLAND	20 EURO 100 EURO 1 MARKKA 20 MARKKAA 1 000 MARKKAA

FRANCE	2 000 MARKKAA
	1/4 EURO
	5 EURO
	10 EURO
	20 EURO
	50 EURO
	100 EURO
	200 EURO
	250 EURO
	500 EURO
	1 000 EURO
	5 000 EURO
	5 FRANCS
	10 FRANCS
	20 FRANCS
	40 FRANCS
	50 FRANCS
100 FRANCS	
500 FRANCS	
655.97 FRANCS	
GABON	10 FRANCS
	25 FRANCS
	50 FRANCS
	100 FRANCS
	1 000 FRANCS
	3 000 FRANCS
	5 000 FRANCS
10 000 FRANCS	
GAMBIA	20 000 FRANCS
	200 DALASIS
	500 DALASIS
GERMANY	1 000 DALASIS
	1 DM
GIBRALTAR	100 EURO
	1/25 CROWN
	1/10 CROWN
	1/5 CROWN
	1/2 CROWN
	1 CROWN
	2 CROWNS
	50 PENCE
	1 POUND
	5 POUNDS
	25 POUNDS
	50 POUNDS
	100 POUNDS
	1/25 ROYAL
	1/10 ROYAL
	1/5 ROYAL
	1/2 ROYAL

GUATEMALA	1 ROYAL
	5 QUETZALES
	10 QUETZALES
GUERNSEY	20 QUETZALES
	1 POUND
	5 POUNDS
	10 POUNDS
	25 POUNDS
	50 POUNDS
GUINEA	100 POUNDS
	1 000 FRANCS
	2 000 FRANCS
	5 000 FRANCS
	10 000 FRANCS
HAITI	20 GOURDES
	50 GOURDES
	100 GOURDES
	200 GOURDES
	500 GOURDES
	1 000 GOURDES
HONDURAS	200 LEMPIRAS
	500 LEMPIRAS
	1 000 DOLLARS
HONG KONG	1 DUKAT
HUNGARY	4 FORINT = 10 FRANCS
	8 FORINT = 20 FRANCS
	50 FORINT
	100 FORINT
	200 FORINT
	500 FORINT
	1 000 FORINT
	5 000 FORINT
	10 000 FORINT
	20 000 FORINT
	50 000 FORINT
	100 000 FORINT
	500 000 FORINT
	10 KORONA
	20 KORONA
100 KORONA	
ICELAND	500 KRONUR
	10 000 KRONUR
	1 MOHUR
INDIA	15 RUPEES
	1 SOVEREIGN
INDONESIA	2 000 RUPIAH
	5 000 RUPIAH
	10 000 RUPIAH
	20 000 RUPIAH
	25 000 RUPIAH

	100 000 RUPIAH
	200 000 RUPIAH
IRAN	(1/2 AZADI)
	(1 AZADI)
	(1/4 PAHLAVI)
	(1/2 PAHLAVI)
	(1 PAHLAVI)
	(2 1/2 PAHLAVI)
	(5 PAHLAVI)
	(10 PAHLAVI)
	50 POUND
	500 RIALS
	750 RIALS
	1 000 RIALS
	2 000 RIALS
IRAQ	(5 DINARS)
	(50 DINARS)
	(100 DINARS)
IRELAND	100 EURO
ISLE OF MAN	1/20 ANGEL
	1/10 ANGEL
	1/4 ANGEL
	1/2 ANGEL
	1 ANGEL
	5 ANGEL
	10 ANGEL
	15 ANGEL
	20 ANGEL
	1/25 CROWN
	1/10 CROWN
	1/5 CROWN
	1/2 CROWN
	1 CROWN
	50 PENCE
	1 POUND
	2 POUNDS
	5 POUNDS
	50 POUNDS
	(1/2 SOVEREIGN)
	(1 SOVEREIGN)
	(2 SOVEREIGNS)
	(5 SOVEREIGNS)
ISRAEL	20 LIROT
	50 LIROT
	100 LIROT
	200 LIROT
	500 LIROT
	1 000 LIROT
	5 000 LIROT
	5 NEW SHEQALIM

	10 NEW SHEQALIM
	20 NEW SHEQALIM
	5 SHEQALIM
	10 SHEQALIM
ITALY	500 SHEQEL
	10 EURO
	20 EURO
	50 EURO
	5 LIRE
	10 LIRE
	20 LIRE
	40 LIRE
	80 LIRE
	100 LIRE
IVORY COAST	10 FRANCS
	25 FRANCS
	50 FRANCS
	100 FRANCS
JAMAICA	100 DOLLARS
	250 DOLLARS
JAPAN	10 000 YEN
JERSEY	1 POUND
	2 POUNDS
	5 POUNDS
	10 POUNDS
	20 POUNDS
	25 POUNDS
	50 POUNDS
	100 POUNDS
JORDAN	1 SOVEREIGN
	2 DINARS
	5 DINARS
	10 DINARS
	25 DINARS
	50 DINARS
	60 DINARS
KATANGA	5 FRANCS
KAZAKHSTAN	100 TENGE
KENYA	100 SHILLINGS
	250 SHILLINGS
	500 SHILLINGS
KIRIBATI	150 DOLLARS
LATVIA	5 EURO ('Zelta saktas. Ripsakta')
	20 EURO ('Zelta saktas. Pakavsakta')
	75 EURO ('Zelta saktas. Burbuļsakta')
	1 LATS ('Ak, svētā Lestene!')
	1 LATS ('Jugendstils Rīgā')
	1 LATS ('Zelta ābele')
	5 LATI ('Pieclatnieks')
	10 LATU ('Gafelšoneris Julia Maria')

	10 LATU ('Zelta vēsture')
	20 LATU ('Latvijas monēta')
	100 LATU
LESOTHO	1 LOTI
	2 MALOTI
	4 MALOTI
	10 MALOTI
	20 MALOTI
	50 MALOTI
	100 MALOTI
	250 MALOTI
	500 MALOTI
LIBERIA	12 DOLLARS
	20 DOLLARS
	25 DOLLARS
	30 DOLLARS
	50 DOLLARS
	100 DOLLARS
	200 DOLLARS
	250 DOLLARS
	500 DOLLARS
	2 500 DOLLARS
LIECHTENSTEIN	10 FRANKEN
	20 FRANKEN
	25 FRANKEN
	50 FRANKEN
	100 FRANKEN
LITHUANIA	5 EURO
	50 EURO
	10 LITŪ
	50 LITŪ
	100 LITŪ
	500 LITŪ
LUXEMBOURG	2,5 EURO
	5 EURO
	10 EURO
	20 EURO
	175 EURO CENT
	20 FRANCS
MACAU	250 PATACAS
	500 PATACAS
	1 000 PATACAS
	10 000 PATACAS
MALAWI	250 KWACHA
MALAYSIA	100 RINGGIT
	200 RINGGIT
	250 RINGGIT
	500 RINGGIT
MALI	10 FRANCS
	25 FRANCS

	50 FRANCS
	100 FRANCS
MALTA	15 EURO
	50 EURO
	5 (LIRI)
	10 (LIRI)
	20 (LIRI)
	25 (LIRI)
	50 (LIRI)
	100 (LIRI)
	LM 25
MARSHALL ISLANDS	20 DOLLARS
	50 DOLLARS
	200 DOLLARS
MAURITIUS	100 RUPEES
	200 RUPEES
	250 RUPEES
	500 RUPEES
	1 000 RUPEES
MEXICO	1/20 ONZA
	1/10 ONZA
	1/4 ONZA
	1/2 ONZA
	1 ONZA
	2 PESOS
	2 1/2 PESOS
	5 PESOS
	10 PESOS
	20 PESOS
	50 PESOS
	250 PESOS
	500 PESOS
	1 000 PESOS
	2 000 PESOS
MONACO	10 EURO
	20 EURO
	100 EURO
	20 FRANCS
	100 FRANCS
	200 FRANCS
MONGOLIA	750 (TUGRIK)
	1 000 (TUGRIK)
	5 000 (TUGRIK)
NEPAL	1 ASARPHI
	1 000 RUPEES
NETHERLANDS	(1 DUKAAT)
	(2 DUKAAT)
	10 EURO
	20 EURO
	50 EURO

	1 GULDEN
	5 GULDEN
	10 GULDEN
NETHERLANDS ANTILLES	5 GULDEN
	10 GULDEN
	50 GULDEN
	100 GULDEN
	300 GULDEN
NEW ZEALAND	50 CENTS
	1 DOLLAR
	2 DOLLARS
	5 DOLLARS
	10 DOLLARS
	50 DOLLARS
	100 DOLLARS
	150 DOLLARS
	1,56 grammes/1/20 ounce
	3,11 grammes/1/10 ounce
	7,77 grammes/1/4 ounce
	15,56 grammes/1/2 ounce
NICARAGUA	50 CORDOBAS
NIGER	10 FRANCS
	25 FRANCS
	50 FRANCS
	100 FRANCS
NIUE	2 1/2 DOLLARS (250 CENTS)
	5 DOLLARS
	10 DOLLARS
	25 DOLLARS
	50 DOLLARS
	100 DOLLARS
	250 DOLLARS
	500 DOLLARS
	10 000 DOLLARS
NORWAY	20 KRONER
	1 500 KRONER
OMAN	25 BAISA
	50 BAISA
	100 BAISA
	1/4 OMANI RIAL
	1/2 OMANI RIAL
	OMANI RIAL
	5 OMANI RIALS
	10 OMANI RIALS
	15 OMANI RIALS
	20 OMANI RIALS
	25 OMANI RIALS
	75 OMANI RIALS
PAKISTAN	3 000 RUPEES
PANAMA	100 BALBOAS

	500 BALBOAS
PAPUA NEW GUINEA	100 KINA
PERU	1/5 LIBRA
	1/2 LIBRA
	1 LIBRA
	5 SOLES
	10 SOLES
	20 SOLES
	50 SOLES
	100 SOLES
PHILIPPINES	1 000 PISO
	1 500 PISO
	5 000 PISO
POLAND	1 GROSZ
	2 GROSZE
	5 GROSZY
	10 GROSZY
	20 GROSZY
	50 GROSZY
	1 ZŁOTY
	2 ZŁOTE
	5 ZŁOTYCH
	30 ZŁOTYCH
	50 ZŁOTYCH
	100 ZŁOTYCH
	(exception: 100 ZŁOTYCH ‘Beatyfikacja Jana Pawła II 1 V 2011’)
	200 ZŁOTYCH
	(exception: 200 ZŁOTYCH ‘100-lecie Politechniki Warszawskiej’)
	500 ZŁOTYCH
	2018 ZŁOTYCH
PORTUGAL	1 ESCUDO
	100 ESCUDOS
	200 ESCUDOS
	500 ESCUDOS
	5 EURO
	8 EURO
	10 000 REIS
RHODESIA	1 POUND
	5 POUNDS
	10 SHILLINGS
ROMANIA	20 LEI
RUSSIA	5 (ROUBLES)
	10 (ROUBLES)
	15 (ROUBLES)
	25 (ROUBLES)
	50 (ROUBLES)
	100 (ROUBLES)
	200 (ROUBLES)

	1 000 (ROUBLES)
	10 000 (ROUBLES)
RWANDA	10 FRANCS
	25 FRANCS
	50 FRANCS
	100 FRANCS
SAINT HELENA	1/16 GUINEA
	1/8 GUINEA
	1/4 GUINEA
	1/2 GUINEA
	1 GUINEA
	2 GUINEAS
	5 GUINEAS
	2 POUNDS
	5 POUNDS
	1/16 SOVEREIGN
	1/8 SOVEREIGN
	1/4 SOVEREIGN
	1/2 SOVEREIGN
	SOVEREIGN
SAN MARINO	20 EURO
	50 EURO
	1 SCUDO
	2 SCUDI
	5 SCUDI
	10 SCUDI
SAUDI ARABIA	1 GUINEA (= 1 SAUDI POUND)
SENEGAL	10 FRANCS
	25 FRANCS
	50 FRANCS
	100 FRANCS
	250 FRANCS
	500 FRANCS
	1 000 FRANCS
	2 500 FRANCS
SERBIA	10 DINARA
	20 DINARA
SEYCHELLES	1 000 RUPEES
	1 500 RUPEES
SIERRA LEONE	20 DOLLARS
	50 DOLLARS
	100 DOLLARS
	250 DOLLARS
	500 DOLLARS
	2 500 DOLLARS
	1/4 GOLDE
	1/2 GOLDE
	1 GOLDE
	5 GOLDE
	10 GOLDE

SINGAPORE	1 LEONE
	1 DOLLAR
	2 DOLLARS
	5 DOLLARS
	10 DOLLARS
	20 DOLLARS
	25 DOLLARS
	50 DOLLARS
	100 DOLLARS
	150 DOLLARS
	250 DOLLARS
SLOVAK REPUBLIC	500 DOLLARS
	100 EURO
	5 000 KORUN (5 000 Sk)
SLOVENIA	10 000 KORUN (10 000 Sk)
	100 EURO
SOLOMON ISLANDS	5 000 TOLARS
	20 000 TOLARS
	25 000 TOLARS
	10 DOLLARS
SOMALIA	25 DOLLARS
	50 DOLLARS
	100 DOLLARS
	20 SHILLINGS
	50 SHILLINGS
	100 SHILLINGS
SOUTH AFRICA	200 SHILLINGS
	500 SHILLINGS
	1 500 SHILLINGS
	1/10 KRUGERRAND
	1/4 KRUGERRAND
	1/2 KRUGERRAND
	1 KRUGERRAND
	1/10 oz NATURA
	1/4 oz NATURA
	1/2 oz NATURA
	1 oz NATURA
	1/2 POND
	1 POND
	1/10 PROTEA
	1 PROTEA
1 RAND	
2 RAND	
5 RAND	
25 RAND	
SOUTH KOREA	1/2 SOVEREIGN (= 1/2 POUND)
	1 SOVEREIGN (= 1 POUND)
	2 500 WON
	20 000 WON
	25 000 WON

	30 000 WON
	50 000 WON
SPAIN	2 (ESCUDOS)
	10 (ESCUDOS)
	20 EURO
	100 EURO
	200 EURO
	400 EURO
	10 PESETAS
	20 PESETAS
	25 PESETAS
	5 000 PESETAS
	10 000 PESETAS
	20 000 PESETAS
	40 000 PESETAS
	80 000 PESETAS
	80 (REALES)
	100 (REALES)
SUDAN	25 POUNDS
	50 POUNDS
	100 POUNDS
SURINAME	20 DOLLARS
	50 DOLLARS
	100 GULDEN
SWAZILAND	2 EMALANGENI
	5 EMALANGENI
	10 EMALANGENI
	20 EMALANGENI
	25 EMALANGENI
	50 EMALANGENI
	100 EMALANGENI
	250 EMALANGENI
	1 LILANGENI
SWEDEN	5 KRONOR
	10 KRONOR
	20 KRONOR
	1 000 KRONOR
	2 000 KRONOR
	4 000 KRONOR
SWITZERLAND	10 FRANCS
	20 FRANCS
	50 FRANCS
	100 FRANCS
SYRIA	(1/2 POUND)
	(1 POUND)
TANZANIA	1 500 SHILINGI
	2 000 SHILINGI
THAILAND	(150 BAHT)
	(300 BAHT)
	(400 BAHT)

	(600 BAHT)
	(800 BAHT)
	(1 500 BAHT)
	(2 500 BAHT)
	(3 000 BAHT)
	(4 000 BAHT)
	(5 000 BAHT)
	(6 000 BAHT)
TONGA	1/2 HAU
	1 HAU
	5 HAU
	1/4 KOULA
	1/2 KOULA
	1 KOULA
TRISTAN DA CUNHA	1/16 GUINEA
	1/8 GUINEA
	1/4 GUINEA
	1/2 GUINEA
	1 GUINEA
	2 GUINEAS
	5 GUINEAS
	2 POUNDS
	5 POUNDS
	1/16 SOVEREIGN
	1/8 SOVEREIGN
	QUARTER SOVEREIGN
	HALF SOVEREIGN
	SOVEREIGN
TUNISIA	2 DINARS
	5 DINARS
	10 DINARS
	20 DINARS
	40 DINARS
	75 DINARS
	10 FRANCS
	20 FRANCS
	100 FRANCS
	5 PIASTRES
TURKEY	(25 KURUSH) (= 25 PIASTRES)
	(50 KURUSH) (= 50 PIASTRES)
	(100 KURUSH) (= 100 PIASTRES)
	(250 KURUSH) (= 250 PIASTRES)
	(500 KURUSH) (= 500 PIASTRES)
	1/2 LIRA
	1 LIRA
	500 LIRA
	1 000 LIRA
	10 000 LIRA
	50 000 LIRA
	100 000 LIRA

	200 000 LIRA
	1 000 000 LIRA
	60 000 000 LIRA
TURKS & CAICOS ISLANDS	100 CROWNS
TUVALU	50 DOLLARS
UGANDA	50 SHILLINGS
	100 SHILLINGS
	500 SHILLINGS
	1 000 SHILLINGS
UNITED ARAB EMIRATES	(500 DIRHAMS)
	(750 DIRHAMS)
	(1 000 DIRHAMS)
UNITED KINGDOM	(1/3 GUINEA)
	(1/2 GUINEA)
	1 PENNY
	2 PENCE
	5 PENCE
	10 PENCE
	20 PENCE
	50 PENCE
	1 POUND
	2 POUNDS
	5 POUNDS
	10 POUNDS
	25 POUNDS
	50 POUNDS
	100 POUNDS
	200 POUNDS
	500 POUNDS
	800 POUNDS (30 OZ BRITANNIA)
	1 000 POUNDS
	2 000 POUNDS
	5 000 POUNDS
	10 000 POUNDS
	QUARTER SOVEREIGN
	1/2 SOVEREIGN
	(1 SOVEREIGN) (= 1 POUND)
	2 SOVEREIGNS
	(5 SOVEREIGNS)
URUGUAY	5 000 NUEVO PESOS
	20 000 NUEVO PESOS
	5 PESOS
USA	2 1/2 DOLLARS
	5 DOLLARS
	10 DOLLARS (AMERICAN EAGLE)
	20 DOLLARS
	25 DOLLARS
	50 DOLLARS
	50 DOLLARS (AMERICAN BUFFALO)

VATICAN	50 DOLLARS (AMERICAN EAGLE)
	20 EURO
	50 EURO
	10 LIRE
	20 LIRE
	100 LIRE
VENEZUELA	(10 BOLIVARES)
	(20 BOLIVARES)
	(100 BOLIVARES)
	1 000 BOLIVARES
	3 000 BOLIVARES
	5 000 BOLIVARES
	10 000 BOLIVARES
	5 VENEZOLANOS
WESTERN SAMOA	50 TALA
	100 TALA
YUGOSLAVIA	20 DINARA
	100 DINARA
	200 DINARA
	500 DINARA
	1 000 DINARA
	1 500 DINARA
	2 000 DINARA
	2 500 DINARA
	5 000 DINARA
	1 DUCAT
	4 DUCATS
ZAIRE	100 ZAIRES
ZAMBIA	250 KWACHA
