|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|

|  |
| --- |
| **İthalatta Gözetim Uygulanmasına İlişkin Tebliğ (Tebliğ No: 2007/9)de Değişiklik Yapılması Hakkında Tebliğ (15.05.2016 T. 29713 R.G.)** |
|

|  |
| --- |
|  |

 |
| Ekonomi Bakanlığından:**İTHALATTA GÖZETİM UYGULANMASINA İLİŞKİN TEBLİĞ****(TEBLİĞ NO: 2007/9)’DE DEĞİŞİKLİK YAPILMASI****HAKKINDA TEBLİĞ****(15.05.2016 T. 29713 R.G.)****MADDE 1 –**10/1/2007 tarihli ve 26399 sayılı Resmî Gazete'de yayımlanan İthalatta Gözetim Uygulanmasına İlişkin Tebliğ ([**Tebliğ No: 2007/9**](http://192.168.16.4:8080/mavi/mevzuatGoster.aspx?id=14955))’in 2 nci maddesi aşağıdaki şekilde değiştirilmiştir.“**MADDE 2 –**(1) Bu Tebliğ’in Ek I’inde belirtilen eşya ancak Ekonomi Bakanlığınca (İthalat Genel Müdürlüğü) düzenlenecek gözetim belgesi ile ithal edilir. Gözetim belgesi gümrük beyannamesinin tescilinde ilgili gümrük idaresince aranır. Gözetim belgesinin bir örneği gümrük beyannamesine eklenir. (2) Bir gümrük beyannamesi kapsamında ilgili gümrük tarife istatistik pozisyonundan brüt 150 kg veya daha az miktarda yapılacak olan ithalat, CIF kıymetine bakılmaksızın gözetim uygulamasından muaftır.”**MADDE 2 –**Aynı Tebliğin 3 üncü maddesi aşağıdaki şekilde değiştirilmiştir.“**MADDE 3 –**(1) Gözetim belgesi taleplerine ilişkin başvuruların değerlendirmeye alınabilmesi için Ek-II, Ek-IV, Ek-V, Ek-VI ve Ek-VII’deki formlar eksiksiz bir şekilde doldurulur ve Ek-III’teki belgelerle birlikte eksiksiz bir şekilde İthalat Genel Müdürlüğüne iletilir.(2) Yapılan beyanın gerçeğe aykırı olduğunun veya başvurularda sunulan bilgi ve belgelerde tutarsızlık bulunduğunun tespit edilmesi halinde gözetim belgesi düzenlenmez.(3) Bu maddede belirtilen belgelerin iletilmesini müteakip İthalat Genel Müdürlüğü tarafından, iletilen bilgi ve belgelerde çelişki tespit edilmesi halinde ek bilgi ve belge istenebilir.”**MADDE 3 –**Aynı Tebliğin 7 nci maddesi aşağıdaki şekilde değiştirilmiştir.“**MADDE 7 –**(1) Bu Tebliğ hükümlerini Ekonomi Bakanı yürütür.”**MADDE 4 –** Aynı Tebliğin Ek-I, Ek-II ve Ek-III’ü ekte yer alan şekilde değiştirilmiştir.**MADDE 5 –** Aynı Tebliğe ekteki Ek-IV, Ek-V, Ek-VI ve Ek-VII eklenmiştir.**MADDE 6 –** Bu Tebliğ yayımı tarihinde yürürlüğe girer.**MADDE 7 –** Bu Tebliğ hükümlerini Ekonomi Bakanı yürütür.

|  |
| --- |
| **Tebliğ Yayımlandığı Resmî Gazete'nin** |
| **Tarihi** | **Sayısı** |
| 10/1/2007 | 26399 |
| **Tebliğde Değişiklik Yapan Tebliğin Yayımlandığı Resmî Gazete'nin** |
| **Tarihi** | **Sayısı** |
| 28/7/2011 | 28008 |

|  |
| --- |
| **Tebliğ Yayımlandığı Resmî Gazete'nin** |
| **Tarihi** | **Sayısı** |
| 10/1/2007 | 26399 |
| **Tebliğde Değişiklik Yapan Tebliğin Yayımlandığı Resmî Gazete'nin** |
| **Tarihi** | **Sayısı** |
| 28/7/2011 | 28008 |

**"EK I****GÖZETİM UYGULAMASI KAPSAMINA ALINAN EŞYA LİSTESİ**

|  |  |  |
| --- | --- | --- |
| **G.T.P.** | **Eşya Tanımı** | **Birim Gümrük Kımeti(ABD Doları/Brüt Kg)** |
| 9401.30 | Yüksekliği ayarlanabilen oturmaya mahsus döner koltuk ve sandalyeler | 2,5 |
| 9401.40.00.00.00 | Yatak haline getirilebilen oturmaya mahsus mobilyalar (kamp veya bahçede kullanılanlar hariç) | 2,5 |
| 9401.51.00.00.00 | Bambu veya hintkamışından | 3,5 |
| 9401.59.00.00.00 | Diğerleri | 3,5 |
| 9401.61.00.00.00 | İçleri doldurulmuş, kaplanmış olanlar | 3,5 |
| 9401.69.00.00.00 | Diğerleri | 3,5 |
| 9401.71.00.00.00 | İçleri doldurulmuş, kaplanmış olanlar | 3,5 |
| 9401.79.00.00.00 | Diğerleri | 3 |
| 9401.80.00.00.00 | Oturmaya mahsus diğer mobilyalar | 3 |
| 9401.90.30.00.00 | Ahşap olanlar | 1,5 |
| 9401.90.80.00.19 | Diğerleri | 2 |
| 9403.20.80.90.00 | Diğerleri | 2,5 |
| 9403.60 | Diğer ahşap mobilyalar | 1,5 |
| 9403.81.00.00.00 | Hint kamışı veya bambudan olanlar | 2,5 |
| 9403.89.00.00.00 | Diğerleri | 2,5 |
| 9403.90.10.00.00 | Metalden olanlar | 2,5 |

 **Ek-II**

|  |
| --- |
| **GÖZETİM BELGESİ BAŞVURU FORMU** |
|   | Tarih: ..../.../.... |
| **T.C.** |
| **EKONOMİ BAKANLIĞINA** |
| **(İthalat Genel Müdürlüğü)** |
| **2180. Cadde No: 63 06520 Emek ANKARA** |
| Dilekçe ve Taahhütname |

 İthalatını gerçekleştirmek istediğimiz aşağıda belirtilen eşyaya ilişkin olarak İthalatta Gözetim Uygulanmasına İlişkin Tebliğ (Tebliğ No:2017/9) çerçevesinde firmamız adına gözetim belgesi düzenlenmesini talep etmekteyiz. Gözetim belgesi almak için yaptığımız işbu başvuruda yer alan bilgilerin doğru olduğunu, gözetim belgesini devretmeyeceğimizi, gözetim belgesi kapsamı eşyanın ithalatı ile ilgili belgeleri bu Tebliğde belirtilen süreler içerisinde İthalat Genel Müdürlüğüne ileteceğimizi kabul ve taahhüt ederiz.Bilgileri ve gereği arz olunur.

|  |  |
| --- | --- |
|  | İmza - Kaşe |
|  | İsim - Unvan |

|  |
| --- |
| **İTHALATÇIYA AİT BİLGİLER** |
| Adı/Unvanı : |
| Adresi : |
| Telefon numarası: | Faks: | E-posta: |
| Vergi dairesi: | Vergi numarası: |
| Son iki takvim yılında gerçekleştirdiği toplam ithalat tutarı (ABD Doları) | 20... | 20... |
|    |    |
| Son iki yılda tahakkuk eden vergi miktarı (Gelir/Kurumlar) |   |
|   |
| Kayıtlı olduğu Ticaret/Sanayi Odası ve sicil numarası: |
| İmza sirküleri ve vekâletnamenin verildiği başvurunun evrak giriş numarası ve tarihi: |
| **BEYAN SAHİBİNE AİT BİLGİLER (İthalatçıdan farklı ise)** |
| Adı/Unvanı : |
| Adresi: |
| Telefon numarası: | Faks: | E-posta: |
| Vergi dairesi/Numarası: | T.C. kimlik numarası: |
| Kayıtlı olduğu Ticaret/Sanayi Odası ve sicil numarası: |
| **İTHAL EŞYAYA AİT BİLGİLER** |
| GTİP (12 li): |
| Tanımı : |
| Menşe ülke: | Sevk ülkesi: |
| Döviz transferinin yapıldığı/yapılacağı ülke: | Ödeme şekli: |
| Aracı banka ve şube ismi: | Varsa akreditif numarası: |
| Miktar (Kg):    | FOB değeri: | Birim fiyat CIF/(Kg): |
| Miktar (adet): | CIF Değeri: | Birim fiyat CIF/(Adet): |
| İthalat için öngörülen | Tarih: |
| Gümrük Kapısı: |
| **TEDARİKÇİ ÜLKEDEKİ İHRACATÇIYA İLİŞKİN BİLGİLER** |
| Adı/Unvanı: |
| Adresi: | Ülkesi: |
| Telefon numarası: | Faks: | E-posta: | Internet sitesi: |
| **TEDARİKÇİ ÜLKEDEKİ ÜRETİCİYE İLİŞKİN BİLGİLER** |
| Adı/Unvanı: |
| Adresi: | Ülkesi: |
| Tel numarası: | Faks: | E-posta: | Internet sitesi: |
|  |  |  |  |  |  |  |  |  |

**Ek-III**

|  |
| --- |
| **GÖZETİM BELGESİ BAŞVURU FORMUNA EKLENECEK BELGELER:** |

1- Beyan sahibine ait imza sirkülerinin aslı veya noter tasdikli sureti (Beyan sahibi ithalatçıdan farklı ise vekâletnamenin aslı veya noter tasdikli sureti), bu belgenin fotokopisi (Anılan belgelerin asılları ilk başvuruda verilir, başvuru sonuçlandırıldıktan sonra ilgilisine iade edilir. Müteakip başvurularda imza sahipleri değişmediği sürece anılan belgelerin sadece fotokopisi verilir. Belgelerin verildiği ilk başvurunun tarihi ve evrak giriş numarası başvuru formunda belirtilir.).2- İthal edilecek maddeye ait proforma fatura veya ticari faturanın iki nüsha sureti. (Proforma veya ticari faturalarda farklı birim fiyatlara haiz ürünler ayrı kalemler olarak gösterilir. Her fatura kaleminin; ürünü tarif eden açık tanımı, birim FOB fiyatı, istatistikî birim bazında miktarı ve ağırlığı ayrı ayrı gösterilir. CIF teslim şekline göre düzenlenmiş faturalarda sigorta ve navlun ücretleri ayrıca belirtilir)3-vergi levhasının bir örneği**"Ek-IV**

|  |
| --- |
| **TEDARİKÇİ ÜLKEDEKİ ÜRETİCİ/İHRACATCIYA VE İTHAL EŞYAYA İLİŞKİN DOLDURULACAK FORM** |
| **(MANUFACTURER/EXPORTER/PRODUCT INFORMATION FORM)** |

|  |
| --- |
| **I.TEDARİKÇİ ÜLKEDEKİ İHRACATÇIYA İLİŞKİN BİLGİLER** |
| **(INFORMATION ABOUT THE EXPORTER)** |
| Unvan(Title) |   |
| Adres(Address) |   |
| Telefon(Telephone) |   |
| Faks(Fax) |   |
| E-posta(E-mail) |   |
| **İhracatçı Firmanın Kayıtlı Olduğu Yetkili Vergi Otoritesine İlişkin Bilgiler** |
| **(Tax authority of which exporter registered)** |
| Unvan(Title) |   |
| Adres(Address) |   |
| Telefon(Telephone) |   |
| Faks(Fax) |   |
| E-posta(E-mail) |   |
| Kayıt Tarihi ve numarası (Registration date and reference number) |   |
| **II.TEDARİKÇİ ÜLKEDEKİ ÜRETİCİYE İLİŞKİN BİLGİLER** |
| **(INFORMATION ABOUT THE PRODUCER)** |
| Unvan(Title) |   |
| Adres(Address) |   |
| Telefon(Telephone) |   |
| Faks(Fax) |   |
| E-posta(E-mail) |   |
| **Üretici Firmanın Kayıtlı Olduğu Yetkili Vergi Otoritesine İlişkin Bilgiler** |
| **(Tax authority of which exporter registered)** |
| Unvan(Title) |   |
| Adres(Address) |   |
| Telefon(Telephone) |   |
| Faks(Fax) |   |
| E-posta(E-mail) |   |
| Kayıt Tarihi ve Numarası (Registration Date And Reference Number) |   |
| Üretime Başlangıç Tarihi (Date Of Starting Production) |   |
| Üretim Kapsamı -Üretilen ürün çeşitlerini belirtiniz- (scope of production-indicate produced items) |   |
| Üretim lisansı -lisans sahibini belirtiniz- (which license is used for production-indicate licensee) |   |
| Kayıtlı Sermaye Miktarı (Amount Of Registered Capital) |   |
| Toplam Ciro (Total Turnover) |   |
| Yabancı Sermaye Payı -Eğer Varsa Unvan, Adres, Telefon, Fax ve Yabancı Firmanın Menşei (Percentage Share Of Foreign Capital (If Exists, Indicate The Title, Address, Telephone, Fax, Origin Of The Foreign Company) |   |
| Yıllık Çalışma Günü Sayısı (Number Of Working Days Per Year) |   |
| Haftalık Ortalama Çalışma Saati (Average Working Hours Per Week) |   |
| Çalışan işçi Sayısı (Number Of Workers Employed) |   |
| Üretici herhangi bir ulusal veya uluslararası kalite belgesine sahip mi? -Varsa detaylı belirtiniz (Does the producer have national or intemational quality certifıcate(s)?(indicate in detail) |   |
| İşçi Başına Aylık Ortalama Ücret (average monthly salary per worker) |   |

|  |
| --- |
| **III. İLGİLİ EŞYAYI ÜRETEN FİRMANIN EKONOMİK GÖSTERGELERİNE İLİŞKİN BİLGİLER** **(INFORMATION ABOUT ECONOMIC INDICATORS OF THE FIRM WHICH PRODUCE THE GOODS CONCERNED)** |
| **Göstergeler(Indicators)\*** | **Birim(Unit)** | **20..** | **20..** | **20..** | **20..** | **20..** |
| **Toplam Kapasite(Production capacity)** | Miktar(Kg) |   |  |  |  |  |
| **Toplam Üretim(Total production)** | Miktar(Kg) |   |  |  |  |  |
| Değer(Value) |
| **Toplam Yurtiçi Satışlar(Total domestic sales)** | Miktar(Kg) |   |  |  |  |  |
| Değer(Value) |
| **Toplam İhracat(Total exports)** | Miktar(Kg) |   |  |  |  |  |
| Değer(Value) |
| **Dönem Sonu Stoklar(End of period stocks)** | Miktar(Kg) |   |  |  |  |  |
| Değer(Value) |
| **İşçi Sayısı(Number of workers employed)** | Kişi(persons) |   |  |  |  |  |
| **Ortalama Aylık Ücret(Average monthly salary per worker)** | ABD Doları(US Dollar) |   |  |  |  |  |
| **Proforma Faturada Beyan Edilen Ürünün Üretim Tarihi (production date of the products subject to the proforma invoice)** |   |  |  |  |  |  |

*\*Bu tablo, fatura/proforma faturada beyan edilen her bir ürün için ayrı ayrı doldurulacaktır.*(This table has to be fılled out separately for every product subject to the proforma invoice/invoice)

|  |
| --- |
| **IV. İLGİLİ EŞYANIN MALİYETİNE İLİŞKİN BİLGİLER** **(INFORMATION ABOUT THE COST OF THE PRODUCT)** |
| **Ürünün Birim Maliyeti (Unit Cost Of The Product)\*** |
| **Ürün Tanımı ve Birimi (no. and description of the product)** |
| **Maliyet Kalemleri-Bir Birim Ürün Üretmek için** (Cost Items-For One Unit Production) | **Girdi miktarı -kg, metre, vb.**(Quantity of the input-kg., pcs, etc) | **Birim girdi fiyatı**(Unit price of the input) | **Birim maliyet**(Unit cost) |
| **DİREKT İLK MADDE VE MALZEMELER**(RAW MATERIALS AND SUPPLIES) | **Hammadde 1(Raw Material 1)** |   |   |   |
| **Hammadde 2**(Raw Material 2) |   |   |   |
| **Hammadde...**(Raw Material...) |   |   |   |
| **DİREKT İŞÇİLİK**( COST OF LABOR) |   |   |   |
| **GENELÜRETİMGİDERLERİ**(PRODUCTİONOVERHEADS) | **Yardımcı madde 1**(Auxiliary Material 1) |   |   |   |
| **Yardımcı madde 2**(Auxiliary Material 2) |   |   |   |
| **Yardımcı madde...**(Auxiliary Material...) |   |   |   |
| **Dolaylı işçilik**(Indirect Labor) |   |   |   |
| **Enerji**(Energy) |   |   |   |
| **Paketleme**(Packaging) |   |   |   |
| **Amortisman**(Depreciation) |   |   |   |
| **Diğer**(Other Production Overheads) |   |   |   |
| **Bir birim ürünün toplam üretim maliyeti (sınai)** Total cost of production (industrial cost) |   |   |   |   |
| **Bir birim ürüne düşen satış ve genel idari giderler**Selling And General Administrative Expenses |   |   |   |   |
| **Bir birime ürüne düşen finansman giderleri (net=gider-gelir)**Financial Expenses (net=expense-income) |   |   |   |   |
| **Bir birim ürünün toplam üretim maliyeti (ticari)**Total Cost Of Production (Commercial Cost) |   |   |   |   |

*\*Bu tablo, fatura/proforma faturada beyan edilen her bir ürün için ayrı ayrı doldurulacaktır.**(This table has to be fılled out separately for every product subject to the proforma invoice/invoice)***NOT:** SERTİFİKANIN **İÇERİĞİNİN** TEDARİKÇİ ÜLKE RESMİ OTORİTELERİNCE ONAYLANMASINDAN SONRA BU FORM TÜRK KONSOLOSLUĞUNA ONAYLATILMALIDIR.**NOTE**: THIS FORM SHALL BE RATIFIED BY THE TURKISH CONSULATE AFTER THE **CONTENTS** OF THE CERTIFICATE HAS BEEN RATIFIED BY THE AUTHORIZED OFFICIALS OF THE EXPORTER’S COUNTRY.Bu formda belirtilen ürün/ürünlerin ....................................................... (firma adı) tarafından üretildiğini aşağıda imza ile onaylıyorum. Bu formda beyan edilen bilgilerin doğruluğunu kabul etmekteyim. Bu forma ilişkin bilgiler, firmamız tesislerinde bu formun sunulduğu kurumun uzmanları tarafından herhangi bir zamanda doğrulanabilir.Bu formu üstte bahsedilen firma adına tam yetkili ve sorumlu kişi imzalamaktadır.(I, the undersigned, certify that the goods covered by this form was manufactured by ................................................................ (name of the company). I undertake that the information provided in this form is correct and verifıable. Information concerning to this form can be verifıed any time on the premises of my company by experts of the Body to which this form is provided.Fully authorized and responsible person signs this form on behalf of the above-mentioned company.)

|  |  |
| --- | --- |
| **Ad**(Name): | **Tarih**(Date): |
| **Unvan**(Title): | **Mühür ve İmza** (Seal and signature): |

**Ek-V**

|  |
| --- |
| **İTHALATÇI BİLGİ FORMU** |

1. Firmanın tarihçesi ile üretimi ve ticaretini yaptığı tüm ürünler hakkında bilgi veriniz.2. Firmanız adına bu soru formuna ait cevapları hazırlayan yetkililerin ismi, unvanı ve irtibat bilgilerini belirtiniz.3. Firmanızın hissedarlarına ilişkin aşağıdaki tabloyu doldurunuz.

|  |  |  |
| --- | --- | --- |
| TC KİMLİK NO | AD-SOYAD | HİSSE PAYI (%) |
|   |   |   |
|   |   |   |
|   |   |   |
|   |   |   |

4. Firmanızın ve/veya firma ortaklarınızın yurt içi ve yurt dışındaki diğer firmalarda ortaklıkları, iştirakleri ve firma sahipliği bulunuyorsa, bunları her bir ortak için hisse paylarıyla belirtiniz.5. Firmanızın mülkiyetinde ve/veya işletmesi altında depoları bulunmakta mıdır? Var ise, bu depoların alanı (m2) ne kadardır? Depoların adreslerini belirtiniz? İşletmesi ve/veya Mülkiyeti başka firmada olan depoları kullanıyor musunuz? Cevabınız evet ise depoların isim ve adreslerini belirtiniz. Gümrük Antrepo Rejimi kapsamında kullandığınız deponuz var mıdır?6. İthalat yapma sebebi hakkında açıklayıcı bilgi veriniz.7. Yurtdışında mukim ve ithalat yaptığınız firmalar ile iş geliştirme süreciniz ne zaman ve nasıl başlayıp devam etmiştir? E-posta dahil tüm yazışmalarınızın birer örneğini ve ilk temasınıza ilişkin destekleyici belgeleri temin ediniz.8. Yurtdışında mukim ve ithalat yaptığınız firmaları tercih sebepleriniz nelerdir?9. Yurtdışında mukim ve ithalat yaptığınız firmalar ile akreditifli mi çalışıyorsunuz? Değil ise, malın kalitesi ve teslimi gibi hususlarda hangi ticari güvenceler mevcuttur?10. Yurtdışında mukim ve ithalat yaptığınız firmalar tarafınızca ziyaret edildi mi?11. Eğer ziyaret ettiyseniz ne zaman ziyaret ettiniz? (Pasaportun ilgili sayfasının fotokopisi, seyahat bileti, otel faturası ve üretim tesisi fotoğrafları gibi ek belgeler ile birlikte cevaplayınız.)12. Başvuru konusu eşyanın tanımı, teknik özellikleri, alt grupları, kullanım alanları hakkında bilgi veriniz. (Mümkünse eşyayı tanıtıcı numune, katalog, teknik kitap, resimli broşür, vb belgeleri ekleyiniz.)13. Başvuru konusu eşyanın dağıtım kanalları hakkında bilgi veriniz. İthal eşyanın dağıtım kanalı ile yerli üreticinin kullandığı dağıtım kanallarını karşılaştırınız. 14. Firmanızın son takvim yılı itibariyle en büyük 5 müşterisi ve yaklaşık paylarını belirtiniz. Son beş yıl itibariyle müşteri sayınızı belirtiniz.15. Son 2 takvim yılına ait Defter-i Kebirde “120 Alıcılar Hesabı” ve “320 Satıcılar Hesabında” yer alan tüm müşteri ve tedarikçilerinizin iki ayrı liste halinde ibraz ediniz.16. Serbest Bölgedeki faaliyetiniz bulunmakta mıdır? Eğer varsa hangi ürünleri üretmektesiniz (GTİP bazında)? Üretimin hangi aşamaları firmanız tarafından gerçekleştirilmektedir? Üretim aşamaları ve ürünler itibariyle firmanızın yıllık üretim kapasitesi ne kadardır?17. Başvuru konusu eşyaya ilişkin kullanıcı/tüketici tercihlerini etkileyen faktörler nelerdir?18. Başvuru konusu üründe piyasaya girişte ruhsat, lisans, vb gibi yasal prosedürler varsa belirtiniz.19. Başvuru konusu üründe zorunlu veya zorunlu olmayan standartlar var mıdır? Varsa nelerdir? Firmanız bu belgelerden hangilerine sahiptir?20. Başvuru konusu ürüne ilişkin fiyat bilgileri ve yerli üretilenler ile ithal edilenlerin fiyatlarının karşılaştırılmasını yapınız.21. Başvuru konusu ürünün üretim sürecine ilişkin bilgi veriniz.22. Piyasadaki talep belirli ürün tiplerinde yoğunlaşmakta mıdır? Hangileri belirtiniz.23. Başvuru konusu ürünün bilinen büyük ithalatçıları hakkında bilgi veriniz.24. İthalatçıların piyasadaki konumları (toptancı, perakendeci, vs) ve ne amaçla ithalat yaptıkları hakkında bilgi veriniz.**Ek-VI**

|  |
| --- |
| **İTHALATÇI FİRMA AYNI ZAMANDA ÜRETİCİ İSE FİRMANIN EKONOMİK GÖSTERGELER TABLOSU** |

|  |  |  |
| --- | --- | --- |
| **Göstergeler\*** | **Birim** | **YIL** |
| **20..** | **20..** | **20..** | **20..** | **20..** |
| **I- Tek Ürüne İlişkin Bilgiler** |
| **Üretim** | Miktar (a) |   |   |   |   |   |
| Değer (TL) |   |   |   |   |   |
| **Şirket İçi Transfer ve Dikey Kullanım** | Miktar |   |   |   |   |   |
| Değer (TL) |   |   |   |   |   |
| **Yurt İçi Satışlar** | Miktar (b) |   |   |   |   |   |
| Değer (TL) (c) |   |   |   |   |   |
| **Yurt Dışı satışlar** | Miktar (d) |   |   |   |   |   |
| Değer (TL) (e) |   |   |   |   |   |
| **Net Ciro** | Değer (TL) (f)=(c+e) |   |   |   |   |   |
| **Satılan Mamul Maliyeti** | Değer (TL) (g) |   |   |   |   |   |
| **Faaliyet Giderleri** | Değer (TL) (h) |   |   |   |   |   |
| **Finansman Net Gideri** | Değer (TL) (i) |   |   |   |   |   |
| **Ticari Maliyet** | Değer (TL) (j)=(g+h+i) |   |   |   |   |   |
| **Faaliyet Karı(Olağan Kar)** | Değer (TL) (k)=(f-j) |   |   |   |   |   |
| **Stoklar** | Miktar (l) |   |   |   |   |   |
| Değer (TL) |   |   |   |   |   |
| **Kapasite ve KKO** | Kapasite (Miktar/Yıl) |   |   |   |   |   |
| KKO % |   |   |   |   |   |
| **İstihdam** | Direk İşçi sayısı (m) |   |   |   |   |   |
| **Verimlilik** | Üretim/Kişi (a/m) |   |   |   |   |   |
| **Amortisman Giderleri** | Değer (TL) P=(o)\*[(f)/(n)] |   |   |   |   |   |
| **Aylık Brüt İşçi Ücreti** | Ücret (TL/Kişi-Ay) |   |   |   |   |   |
| **II- Firma Geneline İlişkin Bilgiler** |
| **Firma ToplamÖzsermayesi** | Değer (TL) |   |   |   |   |   |
| **Firma ToplamNet Ciro** | Değer (TL) (n) |   |   |   |   |   |
| **Firma ToplamAmortisman Gideri** | Değer (TL) (o) |   |   |   |   |   |
| **Faaliyet dışı gelir/gider (net)** | Değer (TL) |   |   |   |   |   |
| **Firma Toplam Faaliyet Karı(Olağan Kar)** | Değer (TL) |   |   |   |   |   |
| **Ödenen Kurumlar Vergisi** | Değer (TL) |   |   |   |   |   |

*\*Tablonun ilk kısmı firmanın üretimini yaptığı her bir ürün için ayrı ayrı doldurulacaktır. Yukarıdaki kısım* ***Yeminli Mali Müşavir*** *tarafından onaylanacaktır.* **Ek-VII**

|  |
| --- |
| **İTHALATÇI FİRMANIN EKONOMİK GÖSTERGELER TABLOSU** |

|  |  |  |
| --- | --- | --- |
| **Göstergeler** | **Birim** | **YIL** |
| **20..** | **20..** | **20..** | **20..** | **20..** |
| **I- Tek Ürüne İlişkin Bilgiler** |
| **Yurt İçi Satışlar** | Miktar (b) |   |   |   |   |   |
| Değer (TL) (c) |   |   |   |   |   |
| **Yurt Dışı satışlar** | Miktar (d) |   |   |   |   |   |
| Değer (TL) (e) |   |   |   |   |   |
| **Net Ciro** | Değer (TL) (f)=(c+e) |   |   |   |   |   |
| **Faaliyet Giderleri** | Değer (TL) (h) |   |   |   |   |   |
| **Finansman Net Gideri** | Değer (TL) (i) |   |   |   |   |   |
| **Ticari Maliyet** | Değer (TL) (j)=(g+h+i) |   |   |   |   |   |
| **Faaliyet Karı (Olağan Kar)** | Değer (TL) (k)=(f-j) |   |   |   |   |   |
| **Stoklar** | Miktar (l) |   |   |   |   |   |
| Değer (TL) |   |   |   |   |   |
| **İstihdam** | Direk İşçi sayısı (m) |   |   |   |   |   |
| **Aylık Brüt İşçi Ücreti** | Ücret (TL/Kişi-Ay) |   |   |   |   |   |
| **II- Firma Geneline İlişkin Bilgiler** |
| **Firma ToplamÖzsermayesi** | Değer (TL) |   |   |   |   |   |
| **Firma ToplamNet Ciro** | Değer (TL) (n) |   |   |   |   |   |
| **Firma ToplamAmortisman Gideri** | Değer (TL) (o) |   |   |   |   |   |
| **Faaliyet dışı gelir/gider(net)** | Değer (TL) |   |   |   |   |   |
| **Firma Toplam Faaliyet Karı(Olağan Kar)** | Değer (TL) |   |   |   |   |   |
| **Ödenen Kurumlar Vergisi** | Değer (TL) |   |   |   |   |   |

*\*Tablonun ilk kısmı firmanın üretimini yaptığı her bir ürün için ayrı ayrı doldurulacaktır.Yukarıdaki kısım* ***Yeminli Mali Müşavir*** *tarafından onaylanacaktır.*   |

 |
|   İlgili Mevzuatları Göster |

 |

 |

