

Primena poreskog oslobođenja pri uvozu investicionog zlata

VEZA: Akti Uprave carina, br. 148-II-439-01-3/4/2019 od 05.04.2019. godine, br. 148-II-439-01-3/6/2019 od 06.12.2019. godine, 148-II-439-02-19/2020 od 03.12.2020. godine, 148-II-483-02-68/2021 od 04.11.2021. godine i 148-II-439-02-17/2022 od 28.11.2022. godine

Aktima Uprave carina pod gornjim brojevima i datumima, u vezi primene poreskog oslobođenja propisanog odredbom člana 36b Zakona o PDV ("Službeni glasnik RS", br. 84/04...i 138/22), 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 pomenutih akta Uprave carina, carinaricama su dostavljani Spiskovi zlatnih novčića koji zadovoljavaju kriterijume iz člana 344. stav 1. tačka 2) Direktive 2006/112/EZ za 2019., 2020., 2021., 2022. i 2023. godinu, objavljeni u "Službenom listu Evropske unije".

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 2024. godinu, koja je objavljena u seriji "C" Službenog lista Evropske unije br. 2023/854 od 24. novembra 2023. godine, preuzeta sa zvanične veb stranice: 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 2024, sa prevodom prve strane na srpski, radi lakše primene od 1. januara 2024. godine.

Podsećamo da je Spiska zlatnih novčića za 2024. godinu, dostupan na web site-u i Portalu Uprave carina (Raspisi à Netarifne i fiskalne mere à Grupa za fiskalne mere à Raspisi i spiskovi u vezi Zakona o PDV à 2024. godina).

Prilog: kao u tekstu

(Akt UC-a, br. 148-II-439-02-11/2023 od 08.12.2023. godine)

POREZ NA DODATU VREDNOST (PDV)

IZUZETO INVESTICIONO ZLATO

Spisak zlatnih novčića (kovanica) koji zadovoljavaju kriterijume utvrđene članom 344. stav 1. tačka 2. Direktive Saveta 2006/112/EZ od 28. novembra 2006.

(posebna šema za investiciono zlato)

Važi za 2024.

(C/2023/854)

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.
- (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 2024. ne primenjuje se obaveza plaćanja PDV.
- (c) Izuzeće se odnosi na sve zlatne novčiće (kovanice) sa liste koje su u opticaju, osim ze 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 te obaveze.
- (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 of 28 November 2006 (special scheme for investment gold)

Valid for the year 2024

(C/2023/854)

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 2024 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 |
| ALBANIA | 20 LEKE |

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|------------------|--|
| | 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 | 1 CENTIME 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 |

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|-------------------------|--|
| | 10 000 DRAM 25 000 DRAM 50 000 DRAM |
| ARUBA | 10 FLORIN 25 FLORIN 50 FLORIN 100 FLORIN |
| ASCENCION ISLAND | ONE EIGHTH SOVEREIGN QUARTER SOVEREIGN HALF SOVEREIGN ONE SOVEREIGN DOUBLE SOVEREIGN FIVE SOVEREIGNS TWENTY SOVEREIGNS FIFTY PENCE ONE POUND TWO POUNDS FIVE POUNDS TEN POUNDS TWENTY POUNDS TWENTY FIVE POUNDS FIFTY POUNDS ONE HUNDRED POUNDS |
| 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) |

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|-----------------|---|
| | 20 CORONA 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 |
| BELARUS | 20 ROUBLES |
| BELGIUM | 10 ECU 20 ECU 25 ECU |

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| | 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) |

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| | (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 |

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| | 20 000 FRANCS |
| CHILE | 2 PESOS 5 PESOS 10 PESOS 20 PESOS 50 PESOS 100 PESOS 200 PESOS 500 PESOS |
| CHINA | 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 |

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| | 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 2 KUNA 5 KUNA 10 KUNA 20 KUNA 50 KUNA 250 KUNA 500 KUNA 1 000 KUNA 10 EURO 20 EURO 25 EURO 50 EURO 100 EURO |

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| 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 |

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| | 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) |
| FALKLANDS ISLANDS | 1/25 CROWN |
| FIJI | 5 DOLLARS 10 DOLLARS 200 DOLLARS 250 DOLLARS |
| FINLAND | 20 EURO 50 EURO 100 EURO 1 MARKKA 10 MARKAA 20 MARKKAA 1 000 MARKKAA 2 000 MARKKAA |
| FRANCE | 1/4 EURO 5 EURO 10 EURO 20 EURO 50 EURO 100 EURO 200 EURO 250 EURO 500 EURO 1 000 EURO 2 500 EURO 5 000 EURO 10 000 EURO 5 FRANCS |

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| | 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 20 000 FRANCS |
| GAMBIA | 200 DALASIS 500 DALASIS 1 000 DALASIS |
| GERMANY | 1 DM 50 EURO 100 EURO |
| GIBRALTAR | QUARTER SOVEREIGN HALF SOVEREIGN 1 SOVEREIGN = 1 POUND 2 SOVEREIGN 5 SOVEREIGN 1/25 CROWN 1/10 CROWN 1/4 CROWN 1/5 CROWN 1/2 CROWN 1 CROWN 2 CROWNS 25 PENCE 50 PENCE 1 POUND 2 POUNDS 5 POUNDS 25 POUNDS |

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| | 50 POUNDS 100 POUNDS 1/25 ROYAL 1/10 ROYAL 1/5 ROYAL 1/2 ROYAL 1 ROYAL |
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| GUATEMALA | 5 QUETZALES 10 QUETZALES 20 QUETZALES |
| GUERNSEY | 1 POUND 5 POUNDS 10 POUNDS 25 POUNDS 50 POUNDS 100 POUNDS |
| GUINEA | 1 000 FRANCS 2 000 FRANCS 5 000 FRANCS 10 000 FRANCS |
| HAITI | 20 GOURDES 25 GOURDES 50 GOURDES 100 GOURDES 200 GOURDES 500 GOURDES 1 000 GOURDES |
| HONDURAS | 200 LEMPIRAS 500 LEMPIRAS |
| HONG KONG | 1 000 DOLLARS |
| HUNGARY | 1 DUKAT 4 FORINT = 10 FRANCS 8 FORINT = 20 FRANCS 50 FORINT 100 FORINT 200 FORINT 500 FORINT 1 000 FORINT |

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| | 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 |
| INDIA | 1 MOHUR 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 | 20 EURO (year of minting 2006-2009) 100 EURO (Saoirse in Éirinn 1922-2022 minted in October 2022) |

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| 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 500 SHEQEL |
| ITALY | 10 EURO 20 EURO 50 EURO 5 LIRE 10 LIRE |

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| | 20 LIRE 40 LIRE 80 LIRE 100 LIRE 50 000 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 1 SOVEREIGN |
| JORDAN | 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') 5 EURO ('Zelta atslēdziņa') 5 EURO ('Zelta monēta') 20 EURO ('Zelta saktas. Pakavsakta') 75 EURO ('Zelta saktas. Burbuļsakta') |

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| | 1 LATS ('Ak, svētā Lestene!') 1 LATS ('Jūgendstils Rīgā') 1 LATS ('Zelta ābele') 5 LATI ('Pieclatnieks') 10 LATU ('Gafelšoneris "Julia Maria"') 10 LATU ('Zelta vēsture') 20 LATU ('Latvijas monēta') 100 LATU apgrozības monēta |
| 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 LITŲ 50 LITŲ 100 LITŲ 500 LITŲ |
| LUXEMBOURG | 175 EURO CENTS 2,5 EURO |

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| | 5 EURO 10 EURO 15 EURO 20 EURO 25 EURO 100 EURO 250 EURO 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 | 1.5 EURO (Europ & The Bull 2024) 5 EURO (Europ & The Bull 2024) 10 EURO (Melita 2022 Bullion) 10 EURO (Melita 2023 Bullion) 10 EURO (Daniel Mroz & Stanislaw Lem 2022) 10 EURO (Solaris 2022) 15 EURO 15 EURO (Europ & The Bull 2024) 25 EURO (Europ & The Bull 2024) 25 EURO (Melita 2022 Bullion) 25 EURO (Melita 2023 Bullion) 25 EURO (Queen Elizabeth II 2022) 25 EURO (Accession of King Charles II 2022) 25 EURO (Coronation of King Charles II 2023) 50 EURO 50 EURO (Europ & The Bull 2024) 50 EURO (Melita 2022 Bullion) 50 EURO (Melita 2023 Bullion) 50 EURO (Queen Elizabeth II 2022) |

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| | 50 EURO (Accession of King Charles II 2022) 50 EURO (Coronation of King Charles II 2023) 50 EURO (Daniel Mroz & Stanislaw Lem 2022) 50 EURO (Solaris 2022) 50 EURO (75th Anniversary of The Malta National Band Club Association 2023) 50 EURO (Malta on the UN Security Council 2024) 100 EURO (Melita 2022 Bullion) 100 EURO (Melita 2023 Bullion) 100 EURO (Queen Elizabeth II 2022) 100 EURO (Accession of King Charles II 2022) 100 EURO (Coronation of King Charles II 2023) 100 EURO (Birth of Copernicus Gold 2023) 100 EURO (The Birth of John Borg 150th Anniversary 2023) 100 EURO (50th Anniversary of The Republic of Malta 2024) 500 EURO (Queen Elizabeth II 2022) 500 EURO (Accession of King Charles II 2022) 500 EURO (Coronation of King Charles II 2023) 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 |

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| | 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 | 8 000 NZD 24 000 NZD 25 000 NZD 40 000 NZD 80 000 NZD 50 CENTS 1 DOLLAR 2 DOLLARS |

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| | 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 |
| NORTHERN MARIANA ISLANDS | 5 DOLLARS |
| NORWAY | 10 KRONER 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 |

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| PAKISTAN | 3 000 RUPEES |
| PALAU | 1 DOLLAR |
| 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 10 ZŁOTYCH (coin introduced into circulation in 2023) 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 |

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| | 5 EURO 8 EURO 10 000 REIS |
| RHODESIA | 1 POUND 5 POUNDS 10 SHILLINGS |
| ROMANIA | 20 LEI (from year 1883) 20 LEI (from year 1890) |
| RUSSIA | 1 TSERVONETS (year of minting 1975) 5 (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 200 FRANCS |
| ST GEORGIA & SOUTHERN SANDWICH ISLANDS | 4 POUNDS |
| 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 |

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| | 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 | 10 DOLLARS 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 1 LEONE |
| SINGAPORE | 1 DOLLAR 2 DOLLARS 5 DOLLARS 10 DOLLARS 20 DOLLARS 25 DOLLARS 50 DOLLARS 100 DOLLARS 150 DOLLARS 250 DOLLARS |

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| | 500 DOLLARS |
| SLOVAK REPUBLIC | 100 EURO 5 000 KORUN (5 000 Sk) 10 000 KORUN (10 000 Sk) |
| SLOVENIA | 100 EURO 5 000 TOLARJEV 20 000 TOLARJEV 25 000 TOLARJEV |
| SOLOMON ISLANDS | 10 DOLLARS 25 DOLLARS 50 DOLLARS 100 DOLLARS |
| SOMALIA | 20 SHILLINGS 50 SHILLINGS 100 SHILLINGS 200 SHILLINGS 500 SHILLINGS 1 500 SHILLINGS |
| SOUTH AFRICA | 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 1/2 SOVEREIGN (= 1/2 POUND) 1 SOVEREIGN (= 1 POUND) |
| SOUTH KOREA | 2 500 WON 20 000 WON 25 000 WON 30 000 WON |

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| | 50 000 WON |
| SPAIN | 2 (ESUDOS) 10 (ESUDOS) 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 |

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| | 50 FRANCS 100 FRANCS |
| SYRIA | (1/2 POUND) (1 POUND) |
| TANZANIA | 1 500 SHILINGI 2 000 SHILINGI 2 500 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) |
| TOGO | 1500 FRANCS |
| TOKELAU | 5 DOLLARS 10 DOLLARS 25 DOLLARS 50 DOLLARS 100 DOLLARS |
| 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 |

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| | 1/16 SOVEREIGN 1/8 SOVEREIGN QUARTER SOVEREIGN HALF SOVEREIGN SOVEREIGN QUARTER LAUREL HALF LAUREL ONE LAUREL DOUBLE LAUREL FIVE LAURELS TWENTY LAURELS |
| 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 |

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| | 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 |

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| | 50 DOLLARS 50 DOLLARS (AMERICAN BUFFALO) 50 DOLLARS (AMERICAN EAGLE) |
| VATICAN | 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 | 25 WST 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 500 KWACHA |