

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, br.148-II-439-02-19/2020 od 03.12.2020. godine, br.148-II-483-02-68/2021 od 04.11.2021. godine i br.148-II-439-02-17/2022 od 28.11.2022. godine, br.148-II-439-02-11/2023 od 08.12.2023. godine i 003260762 2024 10521 006 021 460 036 od 18.11.2024. godine

PREDMET: Primena poreskog oslobođenja pri uvozu investicionog zlata

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 94/24), 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 akata 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. 2023., 2024. i 2025. 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 2026. godinu, koja je objavljena u seriji "C" Službenog lista Evropske unije br. 2025/5923 od 14. novembra 2025. 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 2026, sa prevodom prve strane na srpski, radi lakše primene od 1. januara 2026. godine.

Podsećamo da je Spisak zlatnih novčića za 2026. godinu, dostupan na web site-u i Portalu Uprave carina (Raspisi ☐ Netarifne i fiskalne mere ☐ Grupa za fiskalne mere ☐ Raspisi i spiskovi u vezi Zakona o PDV ☐ 2026. godina).

Prilog: kao u tekstu

(akt Uprave carina broj 004602934 2025 10521 006 021 460 036 od 17.11.2025. 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 2026.

(C/2025/5923)

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 2026. 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 poredane 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 2026

(C/2025/5923)

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 2026 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.

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 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

COUNTRY OF ISSUE	COINS
	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 10 000 DRAM 25 000 DRAM 50 000 DRAM
ARUBA	10 FLORIN 25 FLORIN 50 FLORIN 100 FLORIN
ASCENSION 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 1/16 GUINEA 1/8 GUINEA 1/4 GUINEA 1/2 GUINEA 1 GUINEA 2 GUINEA 5 GUINEA
AUSTRALIA	5 DOLLARS 10 DOLLARS 15 DOLLARS 25 DOLLARS

COUNTRY OF ISSUE	COINS
	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 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 50 ECU 100 ECU

COUNTRY OF ISSUE	COINS
	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) 2 LEVA 'Паисий Хилендарски - два златни лева' (2022) (5 LEVA) (10 LEVA) 10 BGN 'Св. Богородица - Златна ябълка' (2024) 20 BGN 'Св. Богородица - Златна ябълка' (2024) 50 BGN 'Св. Богородица - Златна ябълка' (2024) 100 BGN 'Св. Богородица - Златна ябълка' (2024) 100 BGN '100 години Богословски факултет' (2023) 100 BGN 'Рождество Христово' (2020) (100 LEVA) 100 LEVA ('Св. Първомъченик Стефан')

COUNTRY OF ISSUE	COINS
	(125 LEVA) (1 000 LEVA) 5 000 BGN 'Азбѹка' (1993) (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 75 DOLLARS (year of minting 2007) 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 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)

COUNTRY OF ISSUE	COINS
	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 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 200 EURO

COUNTRY OF ISSUE	COINS
CUBA	4 PESOS 5 PESOS 10 PESOS 20 PESOS 50 PESOS 100 PESOS
CYPRUS	50 POUNDS
CZECH REPUBLIC	1 DUKÁT 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 50 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 KROONI 15,65 KROONI 100 KROONI
ETHIOPIA	400 BIRR 600 BIRR 10 (DOLLARS) 20 (DOLLARS) 50 (DOLLARS) 100 (DOLLARS) 200 (DOLLARS)

COUNTRY OF ISSUE	COINS
FALKLANDS ISLANDS	50 PENCE 1 POUND 2 POUNDS 5 POUNDS 10 POUNDS 20 POUNDS 25 POUNDS 50 POUNDS 100 POUNDS 1/25 CROWN 1/10 CROWN 1/4 CROWN 1/2 CROWN 1 CROWN 2 CROWNS 5 CROWNS 1/8 SOVEREIGN 1/4 SOVEREIGN 1/2 SOVEREIGN 1 SOVEREIGN 2 SOVEREIGN 5 SOVEREIGN
FIJI	5 DOLLARS 10 DOLLARS 200 DOLLARS 250 DOLLARS
FINLAND	100 EURO 20 MARKKAA 1 000 MARKKAA (minting 1992-1999) 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 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

COUNTRY OF ISSUE	COINS
GAMBIA	200 DALASIS 500 DALASIS 1 000 DALASIS
GERMANY	1 DM 50 EURO 100 EURO 200 EURO
GIBRALTAR	1/8 SOVEREIGN (=10 POUNDS) 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 50 POUNDS 100 POUNDS 1/25 ROYAL 1/10 ROYAL 1/5 ROYAL 1/2 ROYAL 1 ROYAL
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

COUNTRY OF ISSUE	COINS
	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
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)
ISLE OF MAN	1/64 ANGEL 1/20 ANGEL 1/10 ANGEL 1/4 ANGEL 1/2 ANGEL 1 ANGEL 2 ANGEL 5 ANGEL 10 ANGEL 15 ANGEL 20 ANGEL 32 ANGEL

COUNTRY OF ISSUE	COINS
	1/64 NOBLE 1/20 NOBLE 1/10 NOBLE 1/4 NOBLE 1/2 NOBLE 1 NOBLE 2 NOBLE 5 NOBLE 10 NOBLE 32 NOBLE 1/25 CROWN 1/10 CROWN 1/5 CROWN 1/2 CROWN 1 CROWN 50 PENCE 1 POUND 2 POUNDS 5 POUNDS 50 POUNDS 1/4 SOVEREIGN (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 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

COUNTRY OF ISSUE	COINS
	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	3 EURO 'Zelta sēkliņa' 5 EURO ('Zelta saktas. Ripsakta') 5 EURO ('Zelta atslēdziņa') 5 EURO 'Zelta zirgi' 10 EURO 'Mūsu zeme' 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 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

COUNTRY OF ISSUE	COINS
LITHUANIA	5 EURO 50 EURO 100 EURO (issue 2 024) 10 LITŲ 50 LITŲ 100 LITŲ 500 LITŲ
LUXEMBOURG	175 EURO CENT 2,5 EURO 5 EURO 10 EURO 15 EURO 20 EURO 25 EURO 30 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	2 MALTESE LIRA 5 MALTESE LIRA 10 MALTESE LIRA 20 MALTESE LIRA 1,5 EURO 3 EURO 5 EURO 7,5 EURO 10 EURO 15 EURO 20 EURO 25 EURO 30 EURO 50 EURO 100 EURO
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

COUNTRY OF ISSUE	COINS
	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	8 000 NZD 24 000 NZD 25 000 NZD 40 000 NZD 80 000 NZD 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

COUNTRY OF ISSUE	COINS
NIGER	10 FRANCS 25 FRANCS 50 FRANCS 100 FRANCS
NIUE	0,50 DOLLAR (50 cents) 1 DOLLAR 2 1/2 DOLLARS (250 CENTS) 5 DOLLARS 10 DOLLARS 25 DOLLARS 50 DOLLARS 100 DOLLARS 250 DOLLARS 500 DOLLARS 750 DOLLARS 1 000 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
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
PITCAIRN ISLANDS	5 CENTS 25 CENTS 50 CENTS 1 DOLLAR 2 DOLLARS 5 DOLLARS 10 DOLLARS

COUNTRY OF ISSUE	COINS
	50 DOLLARS 100 DOLLARS 1/8 SOVEREIGN 1/4 SOVEREIGN /25 PENCE 1/2 SOVEREIGN /50 PENCE 1 SOVEREIGN / 1 POUND 2 SOVEREIGN / 2 POUNDS 5 SOVEREIGN / 5 POUNDS
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) 20 ZŁOTYCH (coin introduced into circulation in 2024) 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 2 018 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 (from year 1883) 20 LEI (from year 1890)
RUSSIA	1 TSERVONETS (year of minting 1975) 1 TSERVONETS (minting 1977-1981) 5 ROUBLES (minting 1852-1904) 7,5 (ROUBLES) 10 (ROUBLES) 15 (ROUBLES) 25 (ROUBLES) 50 (ROUBLES) 100 (ROUBLES) 200 (ROUBLES) 1 000 (ROUBLES) 10 000 (ROUBLES)

COUNTRY OF ISSUE	COINS
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 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

COUNTRY OF ISSUE	COINS
	25 DOLLARS 50 DOLLARS 100 DOLLARS 150 DOLLARS 250 DOLLARS 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	1/50 KRUGERRAND 1/20 KRUGERRAND 1/10 KRUGERRAND 1/4 KRUGERRAND 1/2 KRUGERRAND 1 KRUGERRAND 2 KRUGERRAND 5 KRUGERRAND 50 KRUGERRAND 1/20 oz NATURA 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 10 RAND 20 RAND 25 RAND 50 RAND 100 RAND 200 RAND 500 RAND 5 000 RAND 1/2 SOVEREIGN (= ½ POUND) 1 SOVEREIGN (= 1 POUND)

COUNTRY OF ISSUE	COINS
SOUTH KOREA	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	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 2 500 SHILINGI
THAILAND	(150 BAHT) (300 BAHT) (400 BAHT) (600 BAHT) (800 BAHT) (1 500 BAHT)

COUNTRY OF ISSUE	COINS
	(2 500 BAHT) (3 000 BAHT) (4 000 BAHT) (5 000 BAHT) (6 000 BAHT)
TOGO	1 500 FRANCS
TOKELAU	0,5 DOLLAR (50 cents) 1 DOLLAR 2,5 DOLLARS 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 TWENTY POUNDS TWENTY FIVE POUNDS FIFTY POUNDS ONE HUNDRED POUNDS 1/16 SOVEREIGN 1/8 SOVEREIGN QUARTER SOVEREIGN HALF SOVEREIGN SOVEREIGN DOUBLE 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

COUNTRY OF ISSUE	COINS
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

COUNTRY OF ISSUE	COINS
USA	1 DOLLAR (minting 1851-1861) 2,5 DOLLARS (minting 1853-1925) 3 DOLLARS 5 DOLLARS 10 DOLLARS (AMERICAN EAGLE) 20 DOLLARS 25 DOLLARS 50 DOLLARS 50 DOLLARS (AMERICAN BUFFALO) 50 DOLLARS (AMERICAN EAGLE)
VATICAN	20 EURO 50 EURO 10 LIRE 20 LIRE 100 LIRE 50 000 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