



## 1.1

“ ”

<b>1.2</b>		<b>2</b>
1.1		2
1.2		3
<b>§2</b>		<b>5</b>
2.1		5
2.2		5
2.3		5
2.4		6
2.5		6
		<b>7</b>
3.1		7
3.2		8
3.3		10
<b>§4</b>		<b>12</b>
4.1		12
4.2		14
4.3		14
4.4		15
4.5		16
4.6		16
4.7		17
4.8		17
4.9		18
<b>§5</b>		<b>19</b>
5.1		19
5.2		19
5.3		19
<b>§6</b>		<b>20</b>
6.1		20
6.2		20
<b>§7</b>		<b>22</b>
7.1		22
7.2		23
7.3		24
7.4		25
<b>§8</b>		<b>52</b>
8.1		52
8.2		52
8.3		52
8.4		52
8.5		53
8.6		53
8.7		53

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8.8	.....	53
8.9	.....	53
8.10	.....	54
8.11	.....	54
	.....	<b>56</b>
9.1	.....	56
9.2	.....	56
9.3	.....	56
	.....	<b>57</b>
	.....	<b>58</b>
11.1	.....	58
11.2	.....	58
11.3	.....	58
11.4	.....	58
11.5	.....	58
11.6	.....	58
11.7	.....	58
11.8	.....	59
<b>§12</b>	.....	<b>64</b>
12.1	20% .....	64
12.2	.....	64
<b>§13</b>	.....	<b>65</b>
13.1	.....	65
13.2	.....	65
13.3	.....	65



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**2.4**


**2.5**


**3.1**

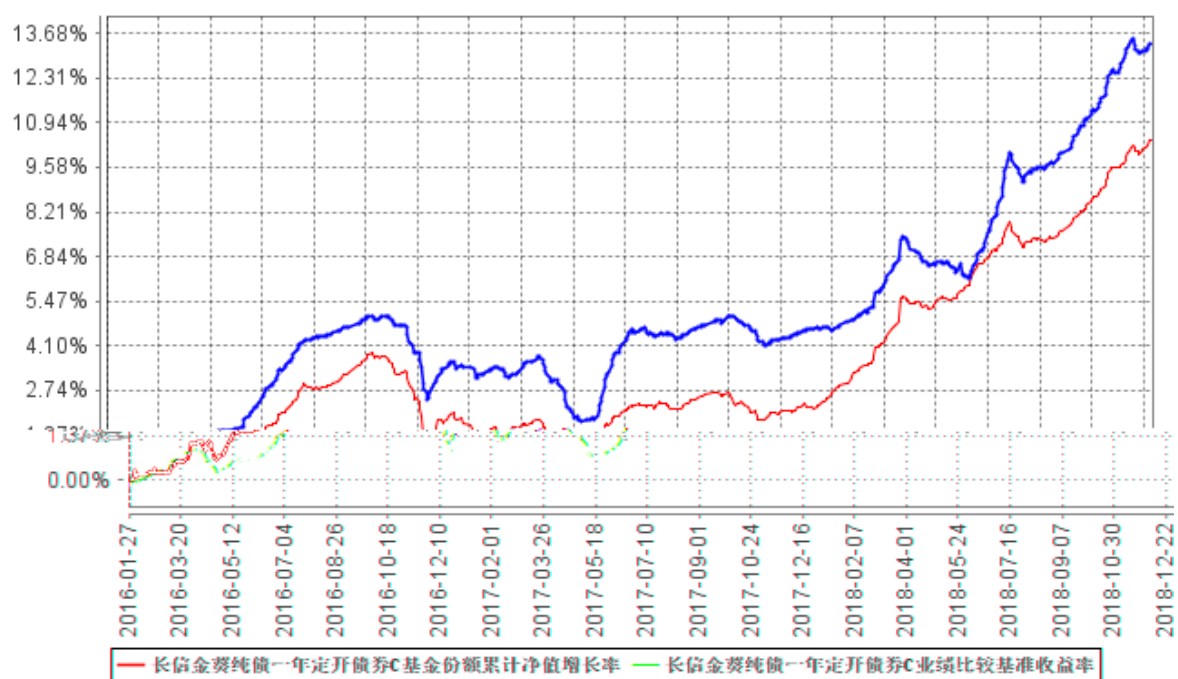
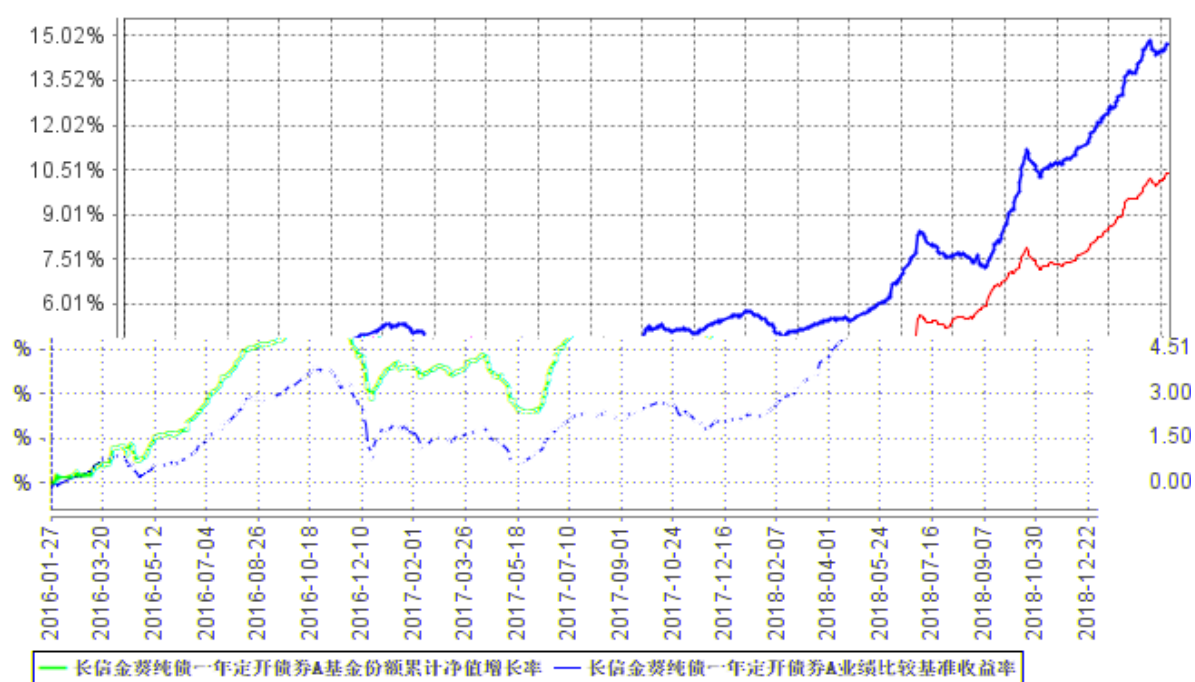
3.1.1						
3.1.2						
3.1.3						

## 3.2

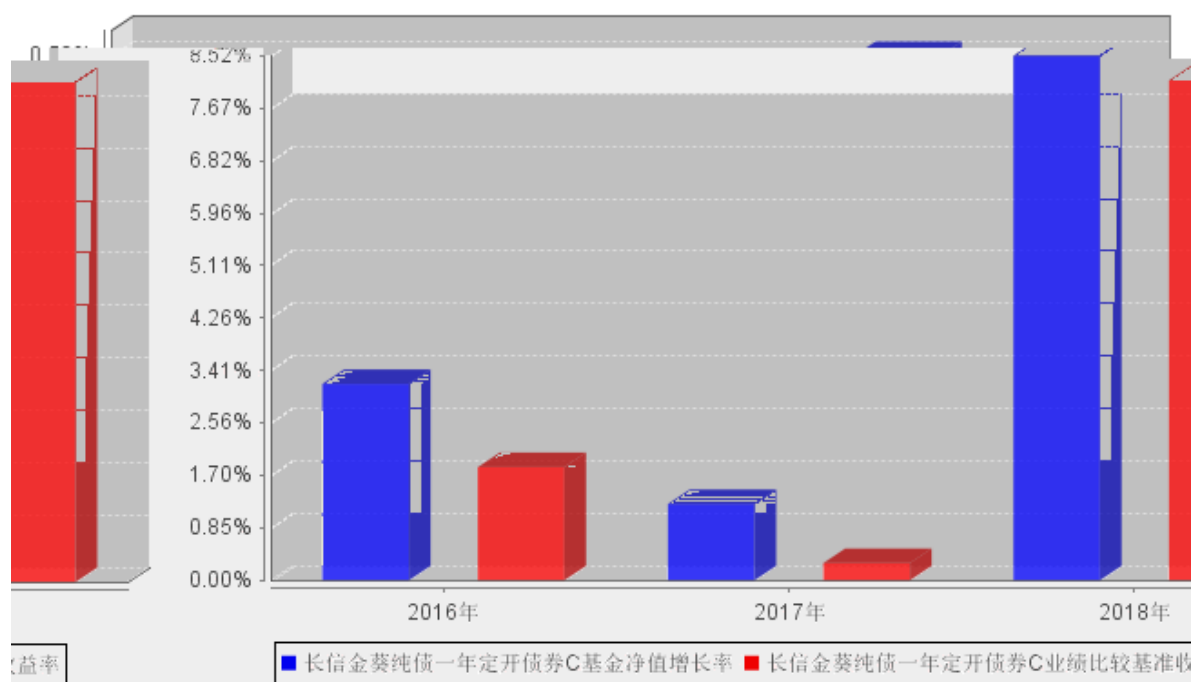
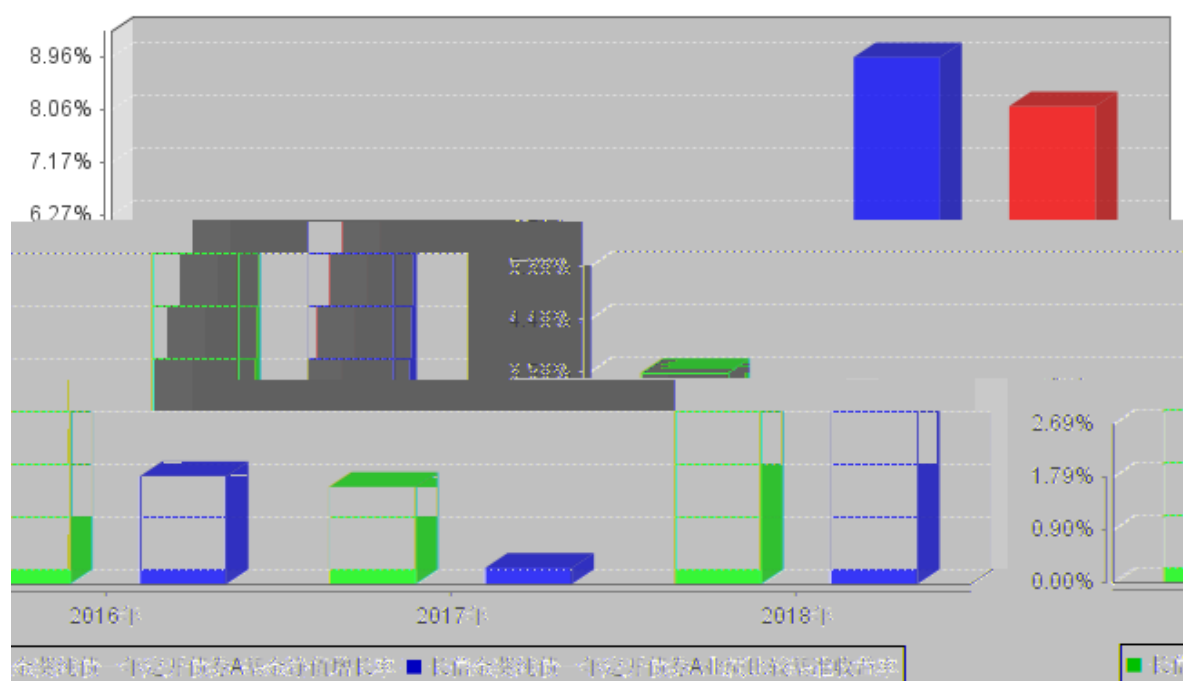
### 3.2.1

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## 3.2.2



### 3.2.3



### 3.3

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## **4**

### **4.1**

#### **4.1.1**

**4.1.2**

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## 4.2

**4.3.2**

**4.3.3**

**4.4**

**4.4.1**

**4.4.2**

**4.5**

**4.6**

**4.7**

“ ”

**4.8**

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**4.9**

## 5

### 5.1

### 5.2

### 5.3

**6****6.1**


**6.2**

	“ ”



## 7

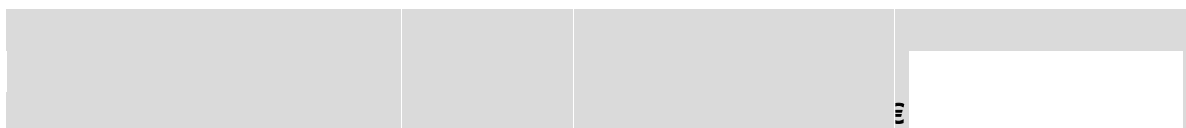
## 7.1

	7.4.7.1		
	7.4.7.2		
	7.4.7.3		
	7.4.7.4		
	7.4.7.5		
	7.4.7.6		
	7.4.7.3		
	7.4.7.7		

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	7.4.7.8		
	7.4.7.9		
	7.4.7.10		

## 7.2



5.	“ - ”	7.4.7.18		
1		7.4.10.2.1		
2		7.4.10.2.2		
3		7.4.10.2.3		
4		7.4.7.19		
5				
6				
7		7.4.7.20		
	“ ”			
	“ ”			

### 7.3

“ ”			

44 39			
44 39			
44 39			

## 7.4.2

“ ”

**7.4.3**

**7.4.4**

**7.4.4.1**

**7.4.4.2**

**7.4.4.3**

**7.4.4.4**

#### **7.4.4.5**

**7.4.4.6**

**7.4.4.7**

#### 7.4.4.8

“ ”

“ ”

#### 7.4.4.9 / ( )

#### 7.4.4.10

#### **7.4.4.11**

**7.4.5**

**7.4.5.1**

**7.4.5.2**

**7.4.5.3**

**7.4.6**

**7.4.7****7.4.7.1**



**7.4.7.2**


**7.4.7.3** /

**7.4.7.4**

**7.4.7.4.1**


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**7.4.7.4.2****7.4.7.5**




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**7.4.7.11**



**7.4.7.12****7.4.7.12.1****7.4.7.13****7.4.7.13.1**

**7.4.7.13.2**



**7.4.7.13.3****7.4.7.13.4****7.4.7.13.5****7.4.7.14****7.4.7.14.1****7.4.7.15****7.4.7.15.1****7.4.7.15.2**

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**7.4.7.20**

	2018	1	1	2018	12	2017	1	1	2017	12
	31				31					

**7.4.8****7.4.8.1****7.4.8.2****7.4.9**

“ ”	
“ ”	
“ ”	

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“ ”	

**7.4.10****7.4.10.1****7.4.10.1.1****7.4.10.1.2**


**7.4.10.1.3**


**7.4.10.1.4****7.4.10.1.5****7.4.10.2****7.4.10.2.1**



**7.4.10.2.2**



**7.4.10.2.3**

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### 7.4.11

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**7.4.13.2.1****7.4.13.2.2****7.4.13.2.3**

A-1		
A-1		

**7.4.13.2.4**



**7.4.13.2.5**

**7.4.13.2.6**

**7.4.13.3**

**7.4.13.3.1**

**7.4.13.4**

**7.4.13.4.1**

**7.4.13.4.1.1**

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**7.4.13.4.1.2**


**7.4.13.4.2****7.4.13.4.3****7.4.13.4.3.1**


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**7.4.13.4.3.2****7.4.14**



**8****8.1**

1			
3			
4			
5			
6			
7			
8			
9			

**8.2****8.2.1****8.2.2****8.3****8.4**

**8.4.1** 2% 20

**8.4.2** 2% 20

**8.4.3****8.5**

1			
2			
3			
4			
5			
6			
7			

**8.6**



**8.7****8.8****8.9**

**8.10****8.10.1****8.10.2****8.10.3****8.11****8.11.1****8.11.2****8.11.3**

1		
2		
3		
4		
5		
6		
7		
8		
9		

**8.11.4****8.11.5**

## 8.11.6

## 9.1



## 9.2



## 9.3

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"_"		

**11.1**

**11.2**

**11.3**

**11.4**

**11.5**

**11.6**

**11.7**

**11.7.1**


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**11.7.2**


**11.8**

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**12****12.1****20%**


**12.2**

## **13**

**13.1**

**13.2**

**13.3**