



## 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>11</b>
4.1		11
4.2		13
4.3		13
4.4		14
4.5		15
4.6		16
4.7		16
4.8		17
4.9		17
<b>§5</b>		<b>18</b>
5.1		18
5.2		18
5.3		18
<b>§6</b>		<b>19</b>
6.1		19
6.2		19
<b>§7</b>		<b>21</b>
7.1		21
7.2		22
7.3		23
7.4		24
<b>§8</b>		<b>48</b>
8.1		48
8.2		48
8.3		48
8.4		48
8.5		49
8.6		49
8.7		49

8.8	.....	49
8.9	.....	49
8.10	.....	50
8.11	.....	50
	.....	<b>52</b>
9.1	.....	52
9.2	.....	52
9.3	.....	52
	.....	<b>53</b>
	.....	<b>54</b>
11.1	.....	54
11.2	.....	54
11.3	.....	54
11.4	.....	54
11.5	.....	54
11.6	.....	54
11.7	.....	54
11.8	.....	56
<b>§12</b>	.....	<b>63</b>
12.1	20% .....	63
12.2	.....	63
<b>§13</b>	.....	<b>64</b>
13.1	.....	64
13.2	.....	64
13.3	.....	64



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**2.4**


**2.5**

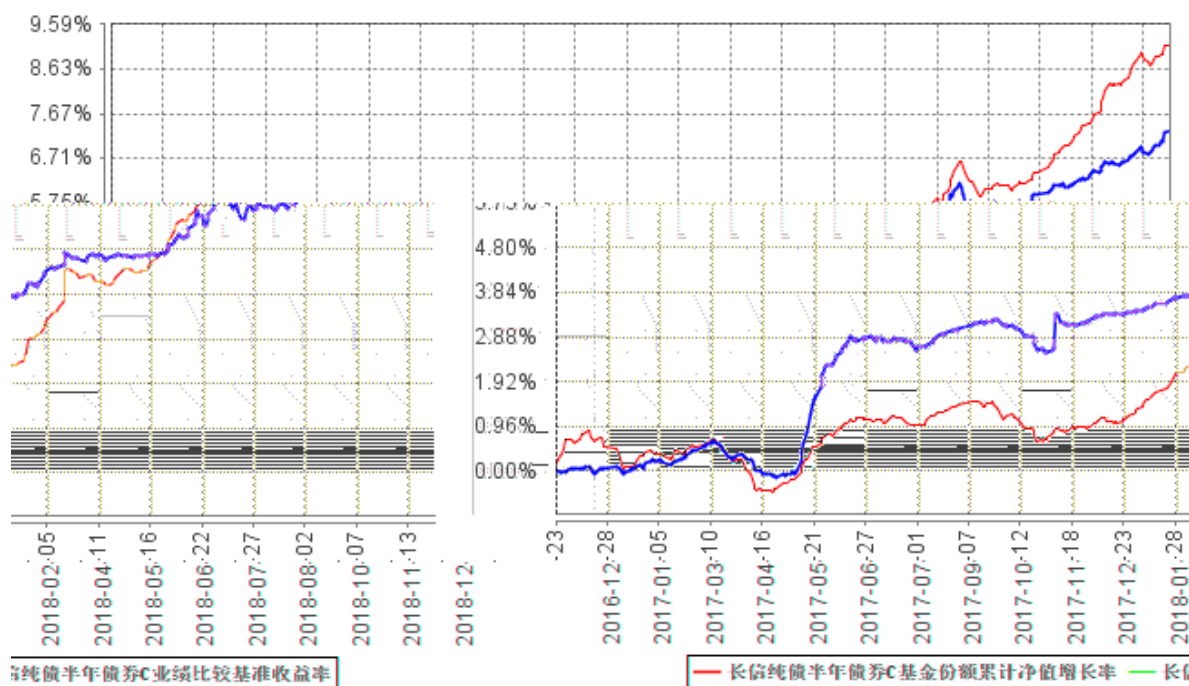
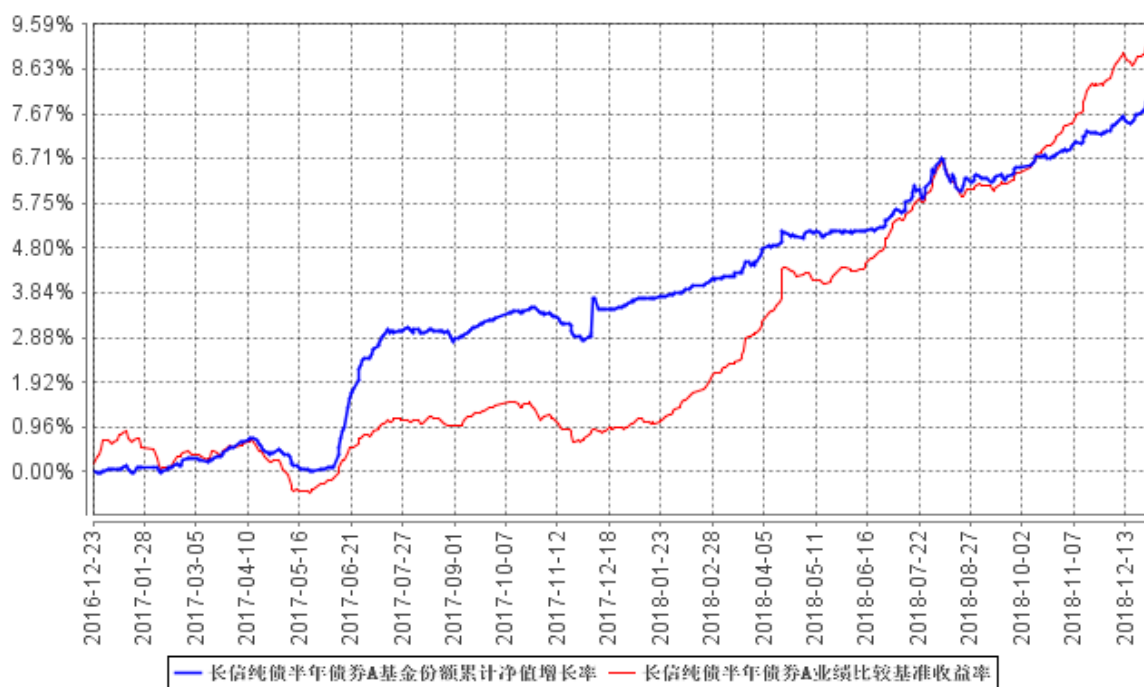

**3.1**

3.1.1						
3.1.2						
3.1.3						

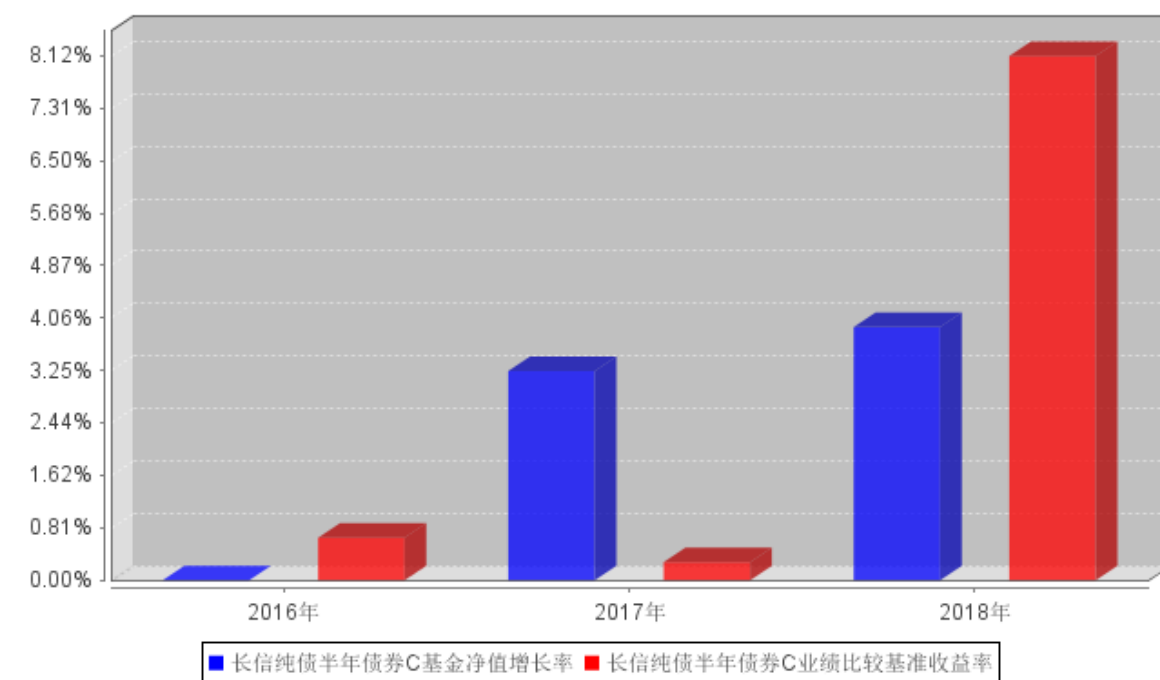
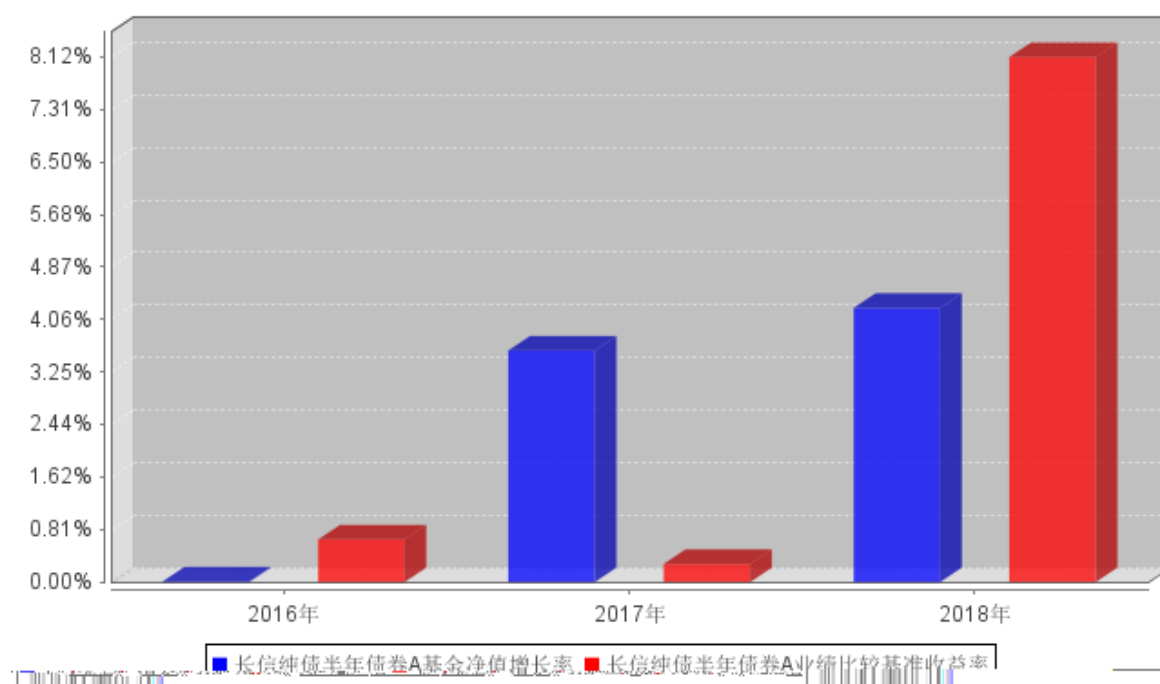
## 3.2

### 3.2.1

### 3.2.2



## 3.2.3



## 3.3

## **4**

### **4.1**

#### **4.1.1**

**4.1.2**

## 4.2

## 4.3

### 4.3.1

**4.3.2**

**4.3.3**

**4.4**

**4.4.1**

#### 4.4.2

#### 4.5

**4.6**

**4.7**

## 4.8

## 5

### 5.1

### 5.2

### 5.3





## 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		

	7.4.7.8		
	7.4.7.9		
	7.4.7.10		

## 7.2

1.			
	7.4.7.11		
2.	-		
	7.4.7.12		
	7.4.7.13		
	7.4.7.13.5		
	7.4.7.14		
	7.4.7.15		
	7.4.7.16		
3.	7.4.7.17		
-			
4.	-		
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




**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

**7.4.4.11**

**7.4.4.12**

**7.4.4.13**

**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**



**7.4.7.4.2****7.4.7.5**



**7.4.7.6****7.4.7.7**



**7.4.7.8**

**7.4.7.9**







**7.4.7.10**

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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****7.4.7.16****7.4.7.17**

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

**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**


×0.70%

= ×0.70%÷

**7.4.10.2.2**


×0.20%

= ×0.20%÷

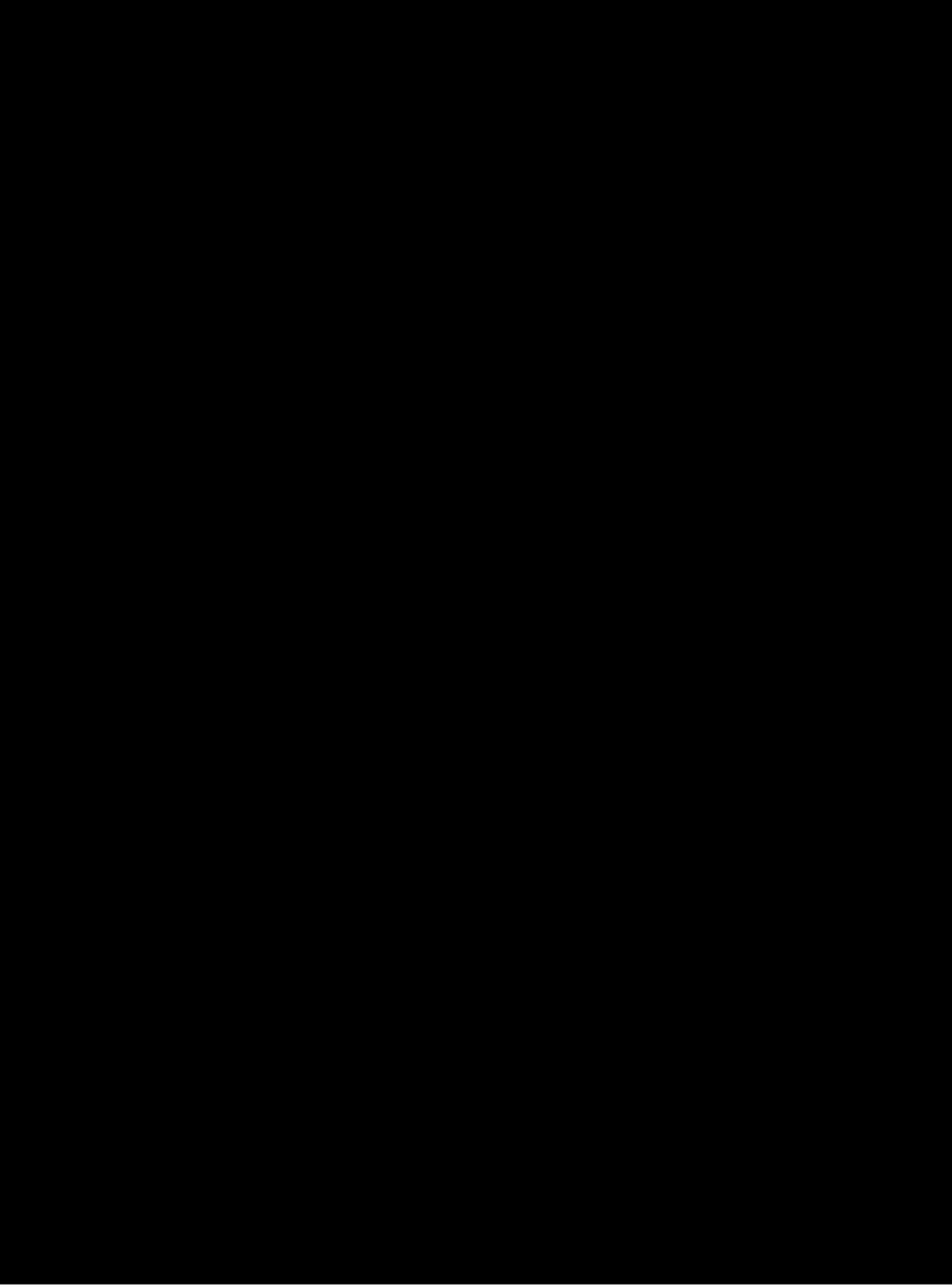
**7.4.10.2.3**


A

C

×0.30%

C = C ×0.30%÷




**7.4.10.5**


**7.4.10.6****7.4.10.7****7.4.11****7.4.12****7.4.12.1** /**7.4.12.2****7.4.12.3****7.4.12.3.1****7.4.12.3.2**

**7.4.13**

**7.4.13.1**

**7.4.13.2**

**7.4.13.2.1**

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**7.4.13.2.2****7.4.13.2.3****7.4.13.2.4**





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**7.4.13.4.3****7.4.13.4.3.1**



**7.4.13.4.3.2****7.4.14**



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**8****8.1**

1			
3			
4			
5			
6			
7			
8			
9			

**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**

**11.2.1**

**11.2.2**

**11.3**

**11.4**

**11.5**

**11.6**

**11.7**

**11.7.1**

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**11.8**











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**12**

**12.1**

**20%**

**12.2**

## **13**

**13.1**

**13.2**

**13.3**