

DECLARATION OF INCOME Self Employed

Tax Year 2016



Date of Issue District Office

As the Representative of

Batch No.

Protocol No.

According to my own calculations I have:—	€	¢
REFUNDABLE Income Tax:		
PAYABLE Income Tax: — To be paid by 30 June 2017		
REFUNDABLE Special Contribution for Defence from bank interest	€	¢
PAYABLE Special Contribution for Defence		

Note: - For the computation of any amounts due you may use the self-assessment tool for individuals on the department's website www.mof.gov.cy/tax.

IBAN/ SWIFT CODE OF BANK ACCOUNT FOR REFUND PURPOSES

IBAN AND SWIFT CODE

Is the account correct? YES NO, please declare the correct number in Part «tax computation».

PART 1 – TAXPAYER'S DETAILS

TAXPAYER'S IDENTIFICATION CODE (T.I.C.)

Telephone:— residential mobile business

E-Mail: — Correspondence -
Taxisnet Service -

Economic Activity:

*If any the above details or your name, surname or address are incorrect please amend them:

A NAME **SURNAME**

B CORRESPONDENCE ADDRESS

A: STREET NUMBER APT. NO
TOWN or VILLAGE / DISTRICT POST CODE

B: P.O.BOX POST CODE
C: COUNTRY*

Compulsory completion if part A or B is used..

C TELEPHONE NUMBERS

RESIDENCE MOBILE BUSINESS

D CORRESPONDENCE E-MAIL

Please note that this address does not applicable to the TAXISnet service for the submission of returns. The email for the TAXISnet service (<https://taxisnet.mof.gov.cy>) can be amended by you via the TAXISnet service.

E ECONOMIC ACTIVITY

PART 2 - REPRESENTATIVE'S DETAILS

A REPRESENTATIVE'S DETAILS T.I.C. TEL. NUMBER

NAME / BUSINESS NAME

B AUDITOR'S / AUDITING FIRM'S DETAILS T.I.C. TEL. NUMBER

NAME / BUSINESS NAME

PART 3 – ADDITIONAL INFORMATION (enter X in the appropriate box)

A TAX RESIDENT OF THE REPUBLIC OF CYPRUS

DURING 2016, DID YOU STAY IN THE REPUBLIC FOR A PERIOD OR PERIODS EXCEEDING IN AGGREGATE 183 DAYS? 1 YES 2 NO

If your answer is YES, you should declare your WORLDWIDE income in this Return. If your answer is NO, you should only declare your income arising in the Republic.

B KEEPING OF BOOKS, RECORDS AND PREPARATION OF AUDITED ACCOUNTS

By virtue of article 30(1)(a) you are obliged to issue invoices, receipts and maintain books and records.

1. TURNOVER NOT EXCEEDING €70000? YES NO

If YES, please complete Parts 6C and 6D. In part 6C you must complete the fields marked with an asterisk (*).

2. ARE AUDITED ACCOUNTS PREPARED? YES NO

If yes, your auditor should also submit form I.R.1A ACC (2016) via TAXISnet. For the purposes of this Return submission of this form is deemed to be equivalent to the submission of accounts. However, you should keep the audited accounts and computations which may be requested by the Department at a later date whereupon you are obliged to present them on demand.

PART 4 – INCOME (Attach certificates only when tax has been withheld or paid)

A1 TRADE, AGRICULTURE, INDUSTRY, PROFESSION, VOCATION, ETC.

State your main economic activity by entering X in the appropriate box.

1. TRADE 2. INDUSTRY 3. AGRICULTURE 4. PROFESSION 5. VOCATION 6. EQUESTRIAN BETTING, O.P.A.P. ETC

INCOME ARISING IN THE REPUBLIC OF CYPRUS

7. TAXABLE PROFIT CURRENT YEAR 8. LOSS CURRENT YEAR 9. LOSSES BROUGHT FORWARD FROM 1997 10. LOSSES MORE THAN 5 YEARS NOT CARRIED FORWARD

INCOME ARISING OUTSIDE THE REPUBLIC OF CYPRUS

11. TAXABLE PROFIT CURRENT YEAR 12. (LOSS) CURRENT YEAR 13. (LOSSES) BROUGHT FORWARD FROM 1997
 14. LOSSES MORE THAN 5 YEARS NOT CARRIED FORWARD 15. TAX PAID

A2 GAIN / (LOSS) ON DISPOSAL OF SECURITIES, IMMOVABLE PROPERTY OR SHARES IN A PRIVATE COMPANY

1. GAIN FROM SECURITIES 2. GAIN FROM IMMOVABLE PROPERTY 3. GAIN FROM SHARES IN A PRIVATE COMPANY
 4. (LOSS) FROM SECURITIES 5. (LOSS) FROM IMMOVABLE PROPERTY 6. (LOSS) FROM SHARES IN A PRIVATE COMPANY
 7. T.I.C. / REG. NO. OF COMPANY

A3 INCOME FROM PARTNERSHIP

Income from other sources should be declared in the relevant parts of the Return. In the T.I.C. column enter the partnership T.I.C. and attach the audited accounts.

CODE 1 IN THE REPUBLIC 2 OUTSIDE THE REPUBLIC

1	T.I.C.	2	CODE	3	SALARY	4	INTEREST ON CAPITAL	5	TRADING INCOME	6	TRADING LOSS	7	TAX PAID
												€	¢
1													
2													
TOTAL													

B1 PENSIONS (do not include proportional pension)

CODE 1 NORMAL RATES 2 REDUCED RATES 3 EXEMPTED 4 SOCIAL INSURANCE PENSION 5 PENSION OF A NON - RESIDENT FROM EMPLOYMENT IN THE REPUBLIC
 6 WIDOWS PENSION

1		2		3	4	5	
T.I.C.		PAYER OF PENSION NAME		CODE	PENSION AMOUNT	TAX WITHHELD	
						€	¢
1	19103174M	STATE OFFICERS' PENSION		1		00	
2		WIDOWS PENSION (choose code 1 or 6)				00	
3	18000001M	SOCIAL INSURANCE PENSION		4		00	
4						00	
5						00	
6	TOTAL					00	

B2 Do the above incomes include Retrospective Income? 1 YES 2 NO

C RENTS (if the space in this section is insufficient enter the total amounts in line 6 only here and attach a separate statement). If you own a share in the property or it belongs to a partnership in which you are a partner, enter the information relating to YOUR share only. In the case of a partnership enter the T.I.C. of the partnership in column 6 and your proportion of the partnership rents and attach the audited accounts of the partnership.

If the lessee is a company, partnership or the state and special contribution has been deducted (column 15), the lessee's T.I.C. must be completed (column 6)

CODE 1 OFFICE 2 SHOP 3 FLAT 4 HOUSE 5 STOREHOUSE
 6 LAND 7 PARKING SPACE 8 FACTORY/HOTEL 9 OTHER PROPERTY 10 BUILDING ON WHICH 10% ALLOWANCE

1	2	3	4	5		6	7	8	
				COST OF ACQUISITION (excluding cost of land)					
INC. NO	CODE	DATE OF COMPLETION / ACQUISITION	HAND OVER DATE	1. COST €	2. AREA M ²	LESSEE'S T.I.C. OR I.D. CARD No.	LESSEE'S NAME	OWNERSHIP SHARE (100%, 50%, 30%, etc.)	
1									
2									
3									
4									
5									
		9	10	11	12	13	14		15
		ANNUAL GROSS RENT FROM PROPERTY IN THE REPUBLIC	ANNUAL GROSS RENT FROM PROPERTY OUTSIDE THE REPUBLIC	CAPITAL ALLOWANCES	INTEREST PAYABLE FOR RENTED PROPERTY	LOSSES BROUGHT FORWARD	TAX PAID OUTSIDE THE REPUBLIC		DEFENCE CONTRIBUTION WITHHELD IN THE REPUBLIC
							€	¢	€
1									
2									
3									
4									
5									
TOTAL									

D INCOME FROM COMMERCIAL USE OF A BUILDING UNDER PRESERVATION ORDER (Your 2016 share of revenues / expenses only)

1	OWNERSHIP SHARE (100%, 50%, 30% etc.)	2 DATE OF TOWN PLANNING CERTIFICATE			3 REGISTRATION No.	4 PRESERVATION ORDER No.	5 RECOG- NISED AREA M ²	6 INCOME	7 RESTORATION EXPENSES (to 2015)	8 RESTORATION EXPENSES (2016)	9 GOVERNMENT GRANTS ALLOWED (2016)
		DD	MM	YYYY							
1											
2											
3	TOTAL										

E INTEREST RECEIVABLE (attach certificates only if the total income, as per Part 4(K), does not exceed €12000.)

CODE 1 FROM LOANS 2 FROM GOVERNMENT BONDS (3% Defence Contribution) 3 FROM BANK AND CO-OP SOCIETY DEPOSITS / DEBENTURES OF COMPANIES 4 FROM NON-GOVERNMENT BONDS 5 FROM SOURCES OUTSIDE THE REPUBLIC 6 FROM UCITS (3% Defence Contribution)

1	T.I.C. / I.D. CARD No.	2 NAME OF DEBTOR OR BANK	3 CODE	4 GROSS INTEREST	5 TAX PAID OUTSIDE THE REPUBLIC		6 DEFENCE WITHHELD		7 INTEREST RECEIPT DATE			
					€	¢	€	¢	DD	MM	YYYY	
1												2016
2												2016
3												2016
4												2016
5												2016
6	TOTAL											

F DIVIDENDS

CODE 1 FROM COMPANIES IN THE REPUBLIC 2 FROM COMPANIES OUTSIDE THE REPUBLIC

1	T.I.C.	2 BUSINESS NAME OF COMPANY	3 CODE	4 GROSS DIVIDEND	5 DEFENCE WITHHELD		6 TAX PAID OUTSIDE THE REPUBLIC		7 DIVIDEND RECEIPT DATE			
					€	¢	€	¢	DD	MM	YYYY	
1												2016
2												2016
3												2016
4												2016
5												2016
6	TOTAL											

G REDEMPTION OF LIFE INSURANCE POLICIES

1	T.I.C.	2 INSURANCE COMPANY	3 DATE OF ISSUE			4 DATE OF CANCELLATION			5 TOTAL AMOUNT OF ASSURANCE PREMIUMS ALLOWED AS A DEDUCTION		
1											2016
2											2016
3	TOTAL										

H ANY OTHER INCOME

CODE 1 IN THE REPUBLIC 2 OUTSIDE THE REPUBLIC

	1 T.I.C. / I.D. CARD NUMBER	2 DETAILS	3 CODE	4 AMOUNT		6 TAX PAID	
				4 PROFIT	5 LOSS	€	¢
1		FROM EMPLOYMENT					
2		FROM PERMANENT ESTABLISHMENT ABROAD					
3		FROM GOODWILL					
4							
5							
6							
7	TOTAL						

Do the above incomes include Retrospective Income? 1 YES 2 NO

I INCOME / SALARIED INCOME THAT IS EXEMPT FROM SPECIAL CONTRIBUTION OF THE PRIVATE SECTOR (Record income that falls within the income tax law but not within L.202(I)/2011)						
CODE <input type="checkbox"/> 1 INCOME THAT IS EXEMPT FROM SPECIAL CONTRIBUTION OF PRIVATE SECTOR <input type="checkbox"/> 2 OVERSEAS PENSION AT NORMAL RATES						
1	2	3	4	5	6	7
T.I.C. / I.D. CARD NUMBER	DETAILS	CODE	GROSS EMOLUMENTS IN THE REPUBLIC	GROSS EMOLUMENTS OUTSIDE THE REPUBLIC	TAX PAID	€ ¢
1	LOAN BENEFIT OF DIRECTORS / SHAREHOLDERS	1				
2	INCOME OF OFFICERS E.T.C. OF CYPRUS SHIPS	1				
3	TAXABLE TYPE B RETIREMENT LUMP SUM OF CIVIL SERVANTS / RETROSPECTIVE INCOME UPTO 2011	1				
4	FROM OVERSEAS PENSIONS / NORMAL RATES	2				
5						
6	TOTAL					

Do the above incomes include Retrospective Income? 1 YES 2 NO

K TOTAL INCOME – Add up the income declared in PARTS 4 A2 to 4I (except Section G) plus 6C1 (Turnover) or in the case of audited accounts 6C2.1. €

PART 4A – INCOME AND DEDUCTIONS OF SPECIAL CONTRIBUTION

1. Pensioners of the broader public sector must include in their salaries/wages and pensions their social security pension (column 2). Other pensioners must include in their salaries/wages and pensions of the private sector their social security pension (column 1)

2. Contributions of the broader public sector are NOT declared.

3. In your monthly income you must include pensions and any amounts that were paid during the month regarding overtime, benefits and bonuses.

4. The 14th salary must be added to the month of May.

5. Self Assessments and Temporary Assessments will be automatically credited and **MUST NOT BE DECLARED.**

If you have profits from a business/trade etc. enter your professional category from the Social Security Categories (see attached) e.g. 1a for doctors who have been in the profession for a period not exceeding ten (10) years.
If the Profit declared in Part 4A2 exceeds the total according to the Social Security Categories, Special contribution must be calculated on the greater amount.

Month	1 Sal./ Wages and Pensions Priv. Sector	2 Sal. / Wages and Pensions Pub. Sector	3 Profits	4 Priv. Sector Employee Contribution (€ / ¢)	5 Employer Contribution (€ / ¢)	Month	1 Sal./ Wages and Pensions Priv. Sector	2 Sal. / Wages and Pensions Pub. Sector	3 Profits	4 Priv. Sector Employee Contribution (€ / ¢)	5 Employer Contribution (€ / ¢)
Jan.						Aug.					
Feb.						Sept.					
Mar.						Oct.					
Apr.						Nov.					
May						Dec.					
Jun.						13th					
Jul.						Total					

PART 5 – DEDUCTIONS / ALLOWANCES

A MISCELLANEOUS DEDUCTIONS (Attach certificates / receipts only for donations over €300. For donations of a lesser amount you should keep the certificates / receipts to submit when requested).						B INVESTMENT IN SHARES OF INNOVATIVE COMPANIES	
1 DESCRIPTION			2 AMOUNT			1 T.I.C.	2 AMOUNT
1	TRADE UNION CONTRIBUTIONS					1	
2	PROFESSIONAL SUBSCRIPTIONS					2	
3	DONATIONS TO APPROVED CHARITABLE ORGANISATIONS					3	
4	SPECIAL CONTRIBUTION OF THE PRIVATE AND BROADER PUBLIC SECTOR					4	
5	REDUCTIONS OF SALARIES/WAGES OF BROADER PUBLIC SECTOR					5	
6						6	
7						7	
8	TOTAL					8	TOTAL

C DEDUCTIONS FOR LIFE INSURANCE PREMIUMS, CONTRIBUTIONS TO SOCIAL INSURANCE, PENSION, PROVIDENT FUNDS, ETC. If you don not complete ALL the information regarding Life Insurance Polices (Code 3) no deduction will be given.								
CODE <input type="checkbox"/> 1 APPROVED FUNDS <input type="checkbox"/> 2 SOCIAL INSURANCE FUND <input type="checkbox"/> 3 LIFE INSURANCE POLICIES <input type="checkbox"/> 4 MEDICAL FUND <input type="checkbox"/> 5 WIDOWS PENSION FUND								
1	T.I.C.	2 NAME OF FUND / INSURANCE COMPANY	3 CODE	4 DATE OF INSURANCE POLICY	5 INSURANCE ON LIFE OF		6 SUM ASSURED	7 AMOUNT PAID
					OWN	SPOUSE		
1	18000001M	SOCIAL INSURANCE FUND	2					
2		PROVIDENT FUND	1					
3		MEDICAL FUND AND PRIVATE MEDICAL INSURANCE	4					
4		WIDOWS PENSION FUND	5					
5			3					
6			3					
7			3					
8			3					
9			3					
10								
11								
12	TOTAL							

PART 6 – OTHER INFORMATION

(6A and 6B must be completed. If there are no amounts to be declared in 6A you must write the word NOTHING)

A OTHER RECEIPTS / PAYMENTS

1. NON – TAXABLE MONETARY AMOUNTS THAT YOU HAVE RECEIVED. (e.g. Gifts from parents, lottery winnings, wedding gifts)

€

2. MONETARY AMOUNTS THAT YOU HAVE DONATED (e.g. Gifts to children and other persons)

€

B INDICATE THE SYSTEM YOU USE TO ISSUE INVOICES AND RECEIPTS

1. BLOCKS OF DUPLICATE MANUAL SALES INVOICES AND RECEIPTS (Tick X or blank accordingly)

2.1 NUMBER OF FISCAL MEMORY DEVICES (Includes electronic cash registers, computerised systems and points of sale (P.O.S.))

2.2 CODE NUMBER OF DEVICE (Fiscal) P.I.224/2010

C INFORMATION FROM BOOKS AND RECORDS WHEN AUDITED ACCOUNTS ARE NOT PREPARED

(The fields indicated with an asterisk (*) must always be completed)

		±	€
1*	TURNOVER	+	
2	COST OF SALES	-	
3*	WAGES AND SALARIES BENEFITS AND BENEFITS IN KIND	-	
4*	EMPLOYER'S CONTRIBUTIONS TO SOCIAL INSURANCE AND OTHER APPROVED FUNDS	-	
5	MOTOR EXPENSES	-	
6	REPAIRS AND RENEWALS	-	
7	RENT PAYABLE	-	
8	BAD DEBTS	-	
9	INTEREST PAYABLE	-	
10	OTHER EXPENSES	-	
11*	TOTAL EXPENSES (Summation of lines 3 -10)	-	
12	OTHER INCOME	+	
13*	ACCOUNTING PROFIT / LOSS FOR THE YEAR (1 - 2 -11 + 12)		
14	AMOUNTS PAID FOR ROYALTIES, PREMIUMS, COMPENSATION, ETC	+	
15	AMOUNTS PAID FOR FILM LICENCES, ETC	+	
16	AMOUNTS PAID TO PROFESSIONALS, ARTISTS, ETC	+	

D COMPUTATION OF TAXABLE INCOME WHEN AUDITED ACCOUNTS ARE NOT PREPARED

		±	€
1	ACCOUNTING PROFIT / LOSS FOR THE YEAR (as part 6C13)		
2	DEPRECIATION	+	
3	CAPITAL ALLOWANCES FOR THE YEAR	-	
4	PROFIT / LOSS FROM THE SALE OF ASSETS		
5	BALANCING ADDITION / DEDUCTION		
6	INCREASE (+) / DECREASE (-) IN THE GENERAL PROVISION FOR BAD DEBTS		
7	INTEREST, FINES AND OTHER TAXES THAT ARE NOT ALLOWED	+	
8	GIFTS AND DONATIONS THAT ARE NOT ALLOWED	+	
9	ENTERTAINMENT EXPENSES THAT ARE NOT ALLOWED	+	
10	OTHER EXPENSES THAT ARE NOT ALLOWED	+	
11	OTHER INCOME THAT IS NOT TAXABLE	-	
	TAXABLE INCOME (as Part 4A1)		

PART 7 - DECLARATION

I

being fully aware of the consequences of The Assessment and Collection of Taxes Law, No. 4 of 1978, as amended, declare that all the items contained in this Tax Return, including all the enclosed Certificates and documents whenever attached, are true and correct and that I have declared all my income / the income of the taxpayer I represent for the tax year.

I also declare that all the information included in this declaration is in accordance with the invoices, receipts, and records kept

Signature of Taxpayer or Agent

Date

I, the agent, by virtue of my above signature, declare that I submit this return as

a professional who renders services connected to the auditing / accounting / tax advisor profession and I submit this return via TAXISnet.

a person who does **not** render services connected to the auditing / accounting / tax advisor profession.

T.I.C. of Agent

(In the case of submission by an agent submission is via TAXISnet and agent's T.I.C. is required.)

PART 8 – INSTRUCTIONS, OBLIGATIONS, OFFENCES AND PENALTIES

INSTRUCTIONS

1. This Return must be completed in CAPITAL LETTERS and all amounts must be in EURO. The dates must be in the form DD/MM/YYYY, income must be declared to the nearest euro and the precise amount of taxes and contributions should be declared. Taxes paid by Temporary and Self-Assessment are declared ONLY in Part "Calculation of Tax" of this declaration.
2. For any amendments to the data printed on the first page of this Return, you must complete PART I with the correct data and if you have additional amendments to other data you must submit (Form T.D.2003).
3. A completion Guide and this form are available on the Department's webpage <http://www.mof.gov.cy/tax>

OBLIGATIONS

By virtue of Laws under administered by the Department:

1. In the case when
 - i. your gross income, before any allowances and deductions, does not exceed €19500 or
 - ii. your salaries/wages and/or profits that are subject to special contribution of the public and private sectors exceed €1500 in any month or
 - iii. You have income subject to special contribution for defence**you are obliged to**
 - a) complete this Return for the year 2016 with the true and correct information regarding your income and to submit it :
 - **in printed form** completed and signed, **not later than 30 June 2017** or
 - **electronically** via the TAXISnet service on website <http://taxisnet.mof.gov.cy> whence the submission date is extended by 3 months.
 - if audited accounts are obligatory (The total of Business Turnover, Gross Rental Income, Dividends and Interest exceeds €70000) the return for the year can ONLY be submitted electronically by your auditor and the last submission date for electronic submission is 31st March, 2018.
 - Please note that deadlines altered by laws after the issue date of this form may be applicable.and
 - b) **compute and pay the amounts of taxes and contributions due** for income tax, special contribution on income of the private sector and special contribution for defence that you owe for the year. Amounts owed whose last payment date has not passed can be paid via webpage www.jccsmart.com. Amounts owed whose last payment date has expired can be paid at the local district collection offices.
2. The commissioner of the department has the right to request the submission of certificates, representations and other evidence in order to determine your income, you should therefore keep the necessary evidence relating to the determination of your income, your deductions and allowances for a period of at least six (6) years. If an objection is outstanding for any year all the above must be kept until the final settlement of the objection or any recourse

OFFENCES AND PENALTIES

The Assessment and Collection of Taxes Law No.4 of 1978, as amended, provides for fines, interest and monetary penalties and additionally, in cases of conviction, to imprisonment for:

1. refusal, failure or neglect to comply with the submission of this Tax Return by the date set by the Law,
2. delay in the submission of the Return or the object of tax,
3. delay in the payment of tax,
4. submission of an inaccurate Return regarding income you acquired, or regarding deductions claimed or assistance to any person in order to submit a false return relating to any information,
5. if you do not perform your obligation to keep books and records and issue invoices and receipts (article 30(1)) and
6. if you do not keep books and records and do not prepare audited accounts where the annual gross turnover from any trade, gross rents and goodwill exceeds €70000

PART 9 – PROCESSING OF PERSONAL DATA

The Processing Of Personal Data (Protection Of Individuals) Law No. 138 (I) 2001 (As Amended)

The Department keeps a Register where personal data of the Republic's taxpayers is maintained for the purposes of enforcing Tax Legislation. The existence of this Register has been notified by publicity in the newspapers in accordance with The Processing of Personal Data (Protection of individuals) Law No. 138(I) of 2001, as amended.

Bearing in mind the above, the Department can use the information entered on this return in order to:-

- check its correctness,
- prevent or detect an offence,
- safeguard the income of the State.

**OCCUPATIONAL CATEGORIES AND AMOUNTS OF INSURABLE EMOLUMENTS OF SELF-EMPLOYED PERSONS FROM
5.1.2015 – 1.1.2017**

<u>OCCUPATIONAL CATEGORY</u>	Coefficient determining the minimum amount of insurable emoluments	<u>Minimum weekly amount of insurable emoluments in Euros €**</u>
1. Doctors, Pharmacists, Health Specialists (graduates) – (a) for a time-period not exceeding ten (10) years (b) for a time-period exceeding ten (10) years	2,20 4,45	383,64 775,99
2. Accountants, Economists, Lawyers and other Freelance professionals – (a) for a time-period not exceeding ten (10) years (b) for a time-period exceeding ten (10) years	2,20 4,45	383,64 775,99
3. Managers (Businesspeople), Estate Agents, Wholesale Dealers	4,45	775,99
4. Teachers (University, Secondary Education, Primary Education, Pre-school education, Assistant Teachers, Special Teachers) – (a) for a time-period not exceeding ten (10) years (b) for a time-period exceeding ten (10) years	2,15 4,30	374,92 749,83
5. Builders and people exercising an occupation related to the construction industry	2,70	470,83
6. Farmers, stock-farmers, poultry farmers, fishermen and people engaging in similar occupations	1,50	261,57
7. Drivers, Excavator Operators and people engaging in similar occupations	2,15	374,92
8. Technical assistants, mass media external freelancers, operators of machinery not relevant to the construction industry and assemblers of products made of metal, rubber, plastic, wood and similar materials	2,15	374,92
9. Clerks, Typists, Cashiers, Private Assistants	2,15	374,92
10. Technicians not covered under any other occupational category	2,15	374,92
11. Shop owners (including kiosks, hairdressing salons, beauticians)	2,05	357,48
12. Butchers, Bakers, Confectioners, Manufacturers/ Preservers of meat, milk, fruit, tobacco and people engaging in similar occupations	1,65	287,73
13. Hawkers, postmen, garbage collection labourers, workers in mines/ quarries, stone workers, sailors, specialists in underwater constructions, installers of hoisting equipment and wire ropes, street cleaners, people responsible for the provision of services and salespersons.	1,50	261,57
14. Cleaners, messengers, guards, owners of dry-cleaner's	2,05	357,48
15. Designers, computer operators, ship engineers, agents and similar professionals, musicians, magicians	2,20	383,64
16. Persons not covered under any other occupational category	2,20	383,64

*The minimum weekly amount of insurable emoluments is the product of basic insurable emoluments (€174,38) by the coefficient.

** The maximum weekly amount of insurable emoluments is €1046.