



# PRERAČUNANA SPLOŠNA STOPNJA DDV

18,0328%

## SPLOŠNA STOPNJA DDV

22%

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IZRAČUN CENE Z 22 % DDV

$$100 + 100 * 0,22 \text{ (22\%)} = 100 * 122\%$$

IZRAČUN CENE Z 22 % DDV

$$100 * 1,22 \text{ (122\%)} = 122$$

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IZRAČUN CENE BREZ DDV

$$122 / 1,22 \text{ (122\%)} = 100$$

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# PRERAČUNANA ZNIŽANA STOPNJA DDV

8,6758%

# ZNIŽANA STOPNJA DDV

9,5%

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IZRAČUN CENE Z 9,5 % DDV

$$100 + 100 * 0,095 \text{ (9,5\%)} = 100 * 109,5\%$$

IZRAČUN CENE Z 9,5 % DDV

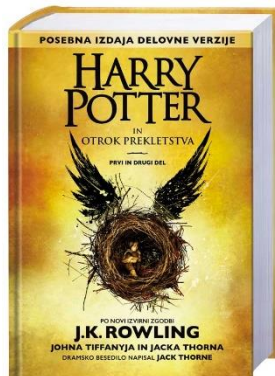
$$100 * 1,095 \text{ (109,5\%)} = 109,5$$

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IZRAČUN CENE BREZ DDV

$$109,5 / 1,095 \text{ (109,5\%)} = 100$$

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# PRERAČUNANA POSEBNA NIŽJA STOPNJA DDV

4,7619%

## POSEBNA NIŽJA STOPNJA

5 %

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IZRAČUN CENE S 5 % DDV

$$100 + 100 * 0,05 (5\%) = 100 * 105\%$$

IZRAČUN CENE S 5 % DDV

$$100 * 1,05 (105\%) = 105$$

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IZRAČUN CENE BREZ DDV

$$105 / 1,05 (105\%) = 100$$

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