



Important Notice
The Depository Trust Company

B #:	2244-14
Date:	November 20, 2014
To:	All Participants
Category:	Dividends
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	Tax Relief – Country: RUSSIAN FEDERATION NORILSK NICKEL CUSIP: 46626D108 Record Date: 12/22/2014 Payable Date: TBA EDS Cut-Off: 12/26/2014 8:00 P.M. (EST) Quick Refund QR Open Date: TBA QR Cut -Off: 02/18/2015 8:00 PM (EST)

Participants can use DTC's Elective Dividend System (EDS) function over the Participant Terminal System (PTS) or Tax Relief option on the Participant Browser System (PBS) web site to certify all or a portion of their position entitled to the applicable withholding tax rate.

Questions regarding this Important Notice may be directed to GlobeTax 212-747-9100.

Important Legal Information: *The Depository Trust Company ("DTC") does not represent or warrant the accuracy, adequacy, timeliness, completeness or fitness for any particular purpose of the information contained in this communication, which is based in part on information obtained from third parties and not independently verified by DTC and which is provided as is. The information contained in this communication is not intended to be a substitute for obtaining tax advice from an appropriate professional advisor. In providing this communication, DTC shall not be liable for (1) any loss resulting directly or indirectly from mistakes, errors, omissions, interruptions, delays or defects in such communication, unless caused directly by gross negligence or willful misconduct on the part of DTC, and (2) any special, consequential, exemplary, incidental or punitive damages.*

To ensure compliance with Internal Revenue Service Circular 230, you are hereby notified that: (a) any discussion of federal tax issues contained or referred to herein is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code; and (b) as a matter of policy, DTC does not provide tax, legal or accounting advice and accordingly, you should consult your own tax, legal and accounting advisor before engaging in any transaction.

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Non-Confidential

NOTE: IN THE EVENT OF AN AUDIT A 2014 CERTIFICATE OF RESIDENCY WOULD BE REQUIRED IN LIEU OF A 2015 CERTIFICATE OF RESIDENCY BASED OFF OF THIS EVENT'S RECORD DATE



BNY MELLON

NORILSK NICKEL has announced a dividend. BNY MELLON acts as Depository for the company's Depository Receipt ("DR") program.

Participants can use DTC's Elective Dividend System (EDS) function over the Participant Terminal System (PTS) or TaxRelief option on the Participant Browser System (PBS) web site to certify all or a portion of their position entitled to the applicable rate as per Double Tax Treaty and Statutory Rate. Use of EDS will permit entitlement amounts to be paid through DTC. By electing, Participants agree to the Agreements Representations and Indemnification below

On DR Pay Date, holders **that disclose summary beneficial owner information may be eligible** to receive the applicable rate as per a relevant Double Tax Treaty or the 15% statutory withholding rate. All non-disclosed holders will receive this dividend net of a maximum 30% withholding rate.

Effective January 1, 2014 there are new requirements to **obtain reduced withholding tax treatment** on Russian DRs. The new requirements are untested and not guaranteed, even with disclosure, and apply to any Russian DR with a record date after January 1, 2014.

In order to obtain a more preferential rate than the 30% maximum withholding tax rate, beneficial holder residency disclosure is now required on DRs held as of record date. This disclosure includes:

- a) country of tax residence and entity type for a Double Tax Treaty Rate claim, which will require a Certificate of Residency (COR) for the CALENDAR year of the dividend payment in the event of an audit **OR**
- b) country of tax residence and entity type for the Statutory Rate (15% withholding).

If disclosure is not made, tax will be withheld at the maximum 30% tax rate.

PLEASE NOTE THAT THERE IS THE POTENTIAL FOR AUDIT ON YOUR DISCLOSED DRs

Current regulations provide that the Russian authorities may audit the electing participants and their beneficial owner clients who elect a lower withholding rate than the 30% rate for up to three CALENDAR years after the dividend payment.

For those who elect for Double Tax Treaty Rate benefits, at a minimum, audits are expected to require an original of the COR for tax residency with specific language in regards to the double taxation treaty between the country of residence and the Russian Federation. These forms, and translations into Russian if in a foreign language, will each need to be Apostilled, Legalized or notarized (as applicable). For those who elect the Statutory Rate, it is expected that at a minimum audits will require disclosure of details related to underlying beneficial owner residency, and other undetermined elements, to determine that the investor is accurately represented in the aggregate elections. The Ministry of Finance has indicated, via Letter No. 03-08-R3/27274 to the Federal Tax Administration of Russia on June 5, 2014¹, that the certificate of residency (COR) is required for preparation of the withholding tax election based on a Double Tax Treaty Rate.

There is expected to be a three (3) months period to provide audit documentation to the authorities with the possibility of a three (3) month's extension. Please note the Russian authorities maintain the right to request additional information and/or forms at any time and from time to time. It should also be noted that the Tax Code does not provide for any guidance with regards to the documents which can be regarded as a proper identification document. Participants and beneficial owners will be responsible and liable for any tax relief and for maintenance and provision of all supporting materials at all times, including in the event of an audit.

Please note, this notice should not be construed nor represents BNY Mellon providing any legal, tax, accounting or other professional advice on these matters. You should seek advice from an independent tax advisor.

¹ Ministry of Finance of the Russian Federation. 2014. Letter No. 03-08-R3/27274 of the Ministry of Finance of the Russian Federation of 5 June 2014. [ONLINE – Russian Only] Available at: <http://www.minfin.ru/common/upload/library/2014/06/main/03-08-RZ27274.pdf>. [Accessed 11 June 14].

DIVIDEND EVENT DETAILS

COUNTRY OF ISSUANCE	RUSSIAN FEDERATION
ISSUE	NORILSK NICKEL
CUSIP#	46626D108
DEPOSITARY	BNY MELLON
DR RECORD DATE	December 22, 2014
DR PAY DATE	TBD
DR GROSS DIVIDEND RATE	TBD
ORD GROSS DIVIDEND RATE	RUB 762.34
RATIO	1 ORD : 10 DRs
NON-DISCLOSURE WHT RATE	30%

FEES & DEADLINES

FILING METHOD	BATCH	PAYMENT METHOD	FEES	FINAL SUBMISSION AND DTC ELECTION DEADLINE (ALL TIMES 8 PM EST)
RELIEF AT SOURCE	PAYMENT ON DR PAY DATE	VIA DTC/EDS	Up to \$0.005 per DR	DECEMBER 26, 2014
QUICK REFUND	IMMEDIATELY FOLLOWING DR PAY DATE	VIA DTC/EDS	Up to \$0.005 per DR	FEBRUARY 18, 2014

Agreements, Representations and Indemnification

We hereby agree that this tax relief assistance service is wholly voluntary and discretionary and outside the terms and conditions of any applicable deposit agreement. We hereby accept and agree to pay the fees of BNY Mellon of up to \$0.005 per Depositary Receipt for Relief at Source or Quick Refund, and any other charges, fees or expenses payable by or due to BNY Mellon or its agents, including any custodian, in connection with the tax reclaim process, or to tax authorities or regulators (which fees, charges or expenses may be deducted from the dividend or any other distribution or by billing or otherwise in BNY Mellon's discretion). We hereby agree that any such fees, charges or expenses may be due and payable whether or not a successful reduction in rate or reclamation is obtained. We hereby acknowledge that fees paid to BNY Mellon may be shared with its agents and affiliates.

We hereby agree that in addition to statutory and documentation requirements, and the deduction of fees, tax relief benefits will be subject to review and approval, and subsequent audits by the applicable custodian and Russian tax regulators, and that BNY Mellon is not providing any legal, tax, accounting or other professional advice on these matters and has expressly disclaimed any liability whatsoever for any loss howsoever arising from or in reliance hereto, and should seek advice based upon their own particular circumstances from an independent tax advisor.

We certify that to the best of our knowledge each of the beneficial owners identified are eligible for the preferential rates as stated and we declare that we have performed all the necessary due diligence to satisfy ourselves as to the accuracy of the information submitted to us by these beneficial owners and have obtained required supporting documents including certificates of tax residency (translated to Russian, Apostilled or Legalized or Notarized).

We will be fully liable for any and all claims, penalties and / or interest, including without limitation, any foreign exchange fluctuations associated therewith. BNY Mellon shall not be liable for the failure to secure any tax relief. In consideration of the assistance of BNY Mellon and the custodian in processing such claims, we expressly agree that BNY Mellon and its agents or affiliates shall not have any liability for, and we shall indemnify, defend and hold each of BNY Mellon and its agents and affiliates harmless from and against, any and all loss, liability, damage, judgment, settlement, fine, penalty, demand, claim, cost or expense (including without limitation fees and expenses of defending itself or enforcing this agreement) arising out of or in connection herewith.

ELIGIBILITY MATRIX FOR RELIEF AT SOURCE / QUICK REFUND

WITHHOLDING RATE AS PER TREATY	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
NON-DISCLOSURE WITHHOLDING RATE- 30%	0%	Non-Disclosed Holders	NONE
NON DTT - 15%	15%	Any Disclosed Non DTT Country	ESP GENERATED COVER LETTER & ESP GENERATED SUMMARY
DTT – 15%		<p>Disclosed and Algeria, Argentina, Australia, Austria, Belarus, Brazil, Bulgaria, Canada, Cuba, France, Germany, Iceland, Indonesia, Japan, Luxembourg, Malaysia, Mali, Montenegro, Netherlands, New Zealand, Philippines, Portugal, Romania, Serbia, South Africa, Spain, Sri Lanka, Sweden, Switzerland, Syria, Thailand, Ukraine, Venezuela, Vietnam</p> <p style="text-align: center;">OR</p> <p>Any DTT country disclosing their shares and not applying for a more beneficial Double Tax Treaty Rate than 15%</p>	ESP GENERATED COVER LETTER & ESP GENERATED SUMMARY
DTT - 12%	18%	Disclosed and applying for the DTT rate of: Finland	ESP GENERATED COVER LETTER & ESP GENERATED SUMMARY
DTT - 10%	20%	Disclosed and applying for the DTT rate of: Albania, Armenia, Azerbaijan, Belgium, Botswana, Chile, China, Croatia, Cyprus, Czech Republic, Denmark, Egypt, Greece, Hungary, India, Iran, Ireland, Israel, Italy, Kazakhstan, Democratic People's Republic of Korea, Republic of Korea, Kyrgyzstan, Latvia, Lebanon, Lithuania, Macedonia, Mexico, Moldova, Mongolia, Morocco, Namibia, Norway, Poland, Singapore, Slovakia, Slovenia, Tajikistan, Turkey, Turkmenistan, United Kingdom, United States of America, Uzbekistan	ESP GENERATED COVER LETTER & ESP GENERATED SUMMARY
DTT - 9%	21%	Disclosed and applying for the DTT rate of: Russian Federation	ESP GENERATED COVER LETTER & ESP GENERATED SUMMARY
DTT - 5%	25%	Disclosed and applying for the DTT rate of: Kuwait, Qatar, Saudi Arabia	ESP GENERATED COVER LETTER & ESP GENERATED SUMMARY

NOTE: THERE ARE SOME COUNTRIES WITH DOUBLE TAXATION TREATIES WITH THE RUSSIAN FEDERATION THAT HAVE MULTIPLE WITHHOLDING RATES. THE LOWER RECLAIM RATE APPLIES TO THE RELIEF AT SOURCE AND QUICK REFUND PROCESS. THE HIGHER RECLAIM RATES GENERALLY APPLY TO CONDITIONAL SITUATIONS (I.E. HOLDING A MINIMUM AMOUNT OF OUTSTANDING SHARES OR A SPECIAL ENTITY TYPE). FOR MORE INFORMATION PLEASE CONTACT GLOBETAX.

PROCESS STEPS

- Go to <https://www.globetaxesp.com/> and disclose your ultimate beneficial owners by
 - Country of Tax Residence
 - Entity Type (either legal entity or individual)
- Sign the ESP generated cover letter and summary and mail to GlobeTax
- Use the ESP generated share summary at maximum rate as per treaty to complete your elections at DTC's EDS System

IMPORTANT: TO RECEIVE YOUR DIVIDEND WITH MAXIMUM RATE AS PER TREATY YOU MUST BOTH COMPLETE THE DISCLOSURE TO GLOBETAX AND A CORRESPONDING EDS ELECTION AT DTC.

ESP Electronic Submission Portal

powered by **GLOBETAX**

BNY Mellon, offers ESP powered by GlobeTax, an electronic withholding tax submission system. This system allows for the secure and simplified transfer of share data from the Participant to BNY Mellon and creates applicable documentation on the Participant's behalf.

Submit the data online through the web site below, print out the document on letterhead, sign, and mail to BNY Mellon / GlobeTax.

These claims should be submitted through the following website. (Requires a one-time registration)

<https://www.globetaxesp.com/>

Please contact Ms. Leann Maurice at 1-800-915-3536 if you have any questions about this process.

CONTACT DETAILS

PRIMARY CONTACT	LEANN MAURICE
DOMESTIC PHONE (U.S.)	1-800-915-3536
DOMESTIC FAX (U.S.)	1-800-985-3536
INTERNATIONAL PHONE	1-212-747-9100
INTERNATIONAL FAX	1-212-747-0029
EMAIL ADDRESS	LEANN_MAUURICE@GLOBETAX.COM
COMPANY	GLOBETAX as agent for BNY Mellon
STREET ADDRESS	90 BROAD STREET 16 TH FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004
ADDITIONAL CONTACTS	ROMAN SLUDNOV
EMAIL ADDRESS	ROMAN_SLUDNOV@GLOBETAX.COM

FREQUENTLY ASKED QUESTIONS (FAQs)

GENERAL QUESTIONS

QUESTION	ANSWER
DO I NEED TO PROVIDE A CoR?	FOR RELIEF AT SOURCE AND QUICK REFUND PROCESSES AT THE TIME OF ELECTIONS CoRs SHOULD BE OBTAINED BUT NEED NOT BE PROVIDED. THE ESP GENERATED FORMS WILL BE REQUIRED AT THE TIME OF ELECTION. HOWEVER, CoRs WILL BE REQUIRED IN THE EVENT OF AN AUDIT AND YOU WILL BE LIABLE TO MAINTAIN AND PROVIDE THESE IN THAT EVENT. IT IS EXPECTED THAT CoRs MUST BE TRANSLATED INTO RUSSIAN AND APOSTILLED, LEGALIZED OR NOTARIZED AND THAT THEY MUST BE ISSUED AS OF THE CALENDAR YEAR.
IS IT REQUIRED TO USE ESP TO DISCLOSE?	IF YOU ARE NOT ABLE TO UTILIZE THE ESP SYSTEM PLEASE CONTACT GLOBETAX TO OBTAIN COPIES OF THE ESP FORMS TO SUBMIT MANUALLY. NOTE YOU WILL STILL NEED TO MAKE AN ELECTION ON YOUR DRs THROUGH THE DTC EDS SYSTEM.
WHY SHOULD I COMPLETE THE ESP DISCLOSURE BEFORE ELECTIONS AT DTC?	THE ESP SYSTEM WILL PROVIDE CLIENTS WITH AN AGGREGATE OF THEIR DISCLOSED DRs BY WITHHOLDING MAXIMUM TAX TREATY AND STATUTORY RATE. THIS INFORMATION SHOULD BE USED TO MAKE YOUR DTC ELECTIONS BY WITHHOLDING RATE AS PER TREATY.

FREQUENTLY ASKED QUESTIONS (FAQs) CONT.

QUESTION	ANSWER
IS THERE A DIFFERENCE BETWEEN THE RELIEF AT SOURCE AND QUICK REFUND?	THE PROCESS STEPS ARE THE SAME FOR BOTH PROCESSES. HOWEVER, THE RELIEF AT SOURCE PERIOD IS SHORTER AND INVOLVES PAYMENT OF YOUR DIVIDEND WITH TAX RELIEF ON PAY DATE. THE QUICK REFUND IS A LONGER PERIOD FOR SUBMISSION AND WILL INVOLVE PAYMENT OF YOUR TAX RELIEF AFTER PAY DATE. BOTH PAYMENTS ARE THROUGH DTC.
IS THERE AN OPPORTUNITY FOR STANDARD REFUND?	AT THIS TIME THERE IS NO DEFINED STANDARD REFUND. PLEASE CONTACT GLOBETAX FOR ADDITIONAL INFORMATION.
IS IT POSSIBLE FOR ME TO DISCLOSE OWNERSHIP OF THE DRs FOR 15% WITHHOLDING EVEN IF THE COUNTRY OF TAX RESIDENCE HAS A DTT?	YES. YOU MAY INDICATE THE SHARES BY COUNTRY OF RESIDENCE THAT WISH TO DISCLOSE OWNERSHIP RESIDENCY TO AVOID THE MAXIMUM 30% WITHHOLDING RATE, BUT NOT OBTAIN TREATY BENEFITS. ²
CAN RESIDENTS OF A DTT COUNTRY WITH AN ENTITY TYPE CONSIDERED TRANSPARENT DISCLOSE THEIR DRs TO RECEIVE THE DIVIDEND AT THE DOUBLE TAX TREATY RATE?	THE DRs OF TRANSPARENT ENTITIES SHOULD BE DISCLOSED AT THE ULTIMATE BENEFICIAL HOLDER LEVEL. ALWAYS CHECK THE SPECIFICS OF THE RELEVANT TAX TREATY TO ENSURE YOU ARE PROPERLY DISCLOSING THE DRs OF THE ENTITY AND COUNTRY OF TAX RESIDENCE WITH RESPECT TO THE RUSSIAN FEDERATION
WILL BNY MELLON/GLOBETAX ACCEPT CLAIMS FILED DIRECTLY TO THEM BY BENEFICIAL OWNERS?	BNY MELLON / GLOBETAX ONLY ACCEPTS CLAIMS FILED BY THE DTC PARTICIPANT WHO HELD THE SECURITIES THROUGH DTC AND ONLY TO THE EXTENT THAT DTC HAS REPORTED THESE HOLDINGS TO US AS VALID.

² Ministry of Finance of the Russian Federation. 2014. Letter No. 03-08-R3/27274 of the Ministry of Finance of the Russian Federation of 5 June 2014. [ONLINE – Russian Only] Available at: <http://www.minfin.ru/common/upload/library/2014/06/main/03-08-RZ27274.pdf>. [Accessed 11 June 14].

DISCLAIMER

Warning and Disclaimer:

BNY Mellon will not be responsible for the truth or accuracy of any submissions received by it and, by following the procedures set forth herein or otherwise submitting any information, all submitting holders of DRs, and their agents and the participants, shall be agreeing to indemnify and hold harmless BNY Mellon and its agents for any and all losses, liabilities, fees and (including reasonable fees and expenses of counsel) incurred by any of them in connection therewith or arising there from. BNY Mellon and its agents will be relying upon the truth and accuracy of any and all submissions received by them in connection with the tax relief process and shall hold submitting holders of DRs and their agents and the participants, liable and responsible for any losses incurred in connection therewith or arising there from. There is no guarantee that the applicable tax authorities will accept submissions for relief. Neither BNY Mellon nor its agents shall be responsible or liable to any holders of DRs in connection with any matters related to, arising from, or in connection with the tax relief process described herein. See also “**Agreements, Representations and Indemnification**” above.

All tax information contained in this Important Notice is based on a good faith compilation of information obtained and received from multiple sources. The information is subject to change. Actual deadlines frequently vary from the statutory deadlines because of local market conditions and advanced deadlines set by local agents. To mitigate risk it is strongly advised that DTC Participants file their claims as soon as possible as the depository and/or their agents will not be liable for claims filed less than six months before the specified deadline. In the event that local market rules, whether implemented by a local agent or a Tax Authority, conflict with the information provided in the important notice, either prior to or after publication, the local market rules will prevail.

EXHIBIT A - COVER LETTER THIS DOCUMENT MUST BE PREPARED ON THE LETTERHEAD
OF THE APPLICANT

Date:

GlobeTax as agent for BNY Mellon
90 Broad Street - 16th Floor
New York, NY 10004-2205
Attn: Depositary Services - Russian Federation

We, **(DTC PARTICIPANT)**, hereby state the below respective amount of DRs were held on the DR record date **(12/22/2014)** for the security **(NORILSK NICKEL)**. The ratio is **(10)** DRs to **(1)** Ordinary Share. The information is in the attached disclosure summary.

SEE ATTACHED SUMMARY - EXHIBIT B

PLEASE NOTE THAT THERE IS THE POTENTIAL FOR AUDIT ON YOUR DISCLOSED SHARES: The Current regulations provide that the Russian authorities may audit the electing participants and their beneficial owner clients who elect a lower withholding rate than the 30% rate for up to three CALENDAR years after the dividend payment.

For those who elect for Double Tax Treaty Rate benefits, at a minimum, audits are expected to require an original of the COR for tax residency with specific language in regards to the double taxation treaty between the country of residence and the Russian Federation. These forms, and translations into Russian if in a foreign language, will each need to be Apostilled, Legalized or notarized (as applicable). For those who elect the Statutory Rate, it is expected that at a minimum audits will require disclosure of details related to underlying beneficial owner residency, and other undetermined elements, to determine that the investor is accurately represented in the aggregate elections. The Ministry of Finance has indicated, via Letter No. 03-08-R3/27274 to the Federal Tax Administration of Russia on June 5, 2014³, that the certificate of residency (COR) is required for preparation of the withholding tax election based on a Double Tax Treaty Rate.

There is expected to be a three (3) months period to provide audit documentation to the authorities with the possibility of a three (3) month's extension. Please note the Russian authorities maintain the right to request additional information and/or forms at any time and from time to time. It should also be noted that the Tax Code does not provide for any guidance with regards to the documents which can be regarded as a proper identification document. Participants and beneficial owners will be responsible and liable for any tax relief and for maintenance and provision of all supporting materials at all times, including in the event of an audit.

We hereby agree that this tax relief assistance service is wholly voluntary and discretionary and outside the terms and conditions of any applicable deposit agreement. We hereby accept and agree to pay the fees of BNY Mellon of up to \$0.005 per Depositary Receipt for Relief at Source or Quick Refund, and any other charges, fees or expenses payable by or due to BNY Mellon or its agents, including any custodian, in connection with the tax reclaim process, or to tax authorities or regulators (which fees, charges or expenses may be deducted from the dividend or any other distribution or by billing or otherwise in BNY Mellon's discretion). We hereby agree that any such fees, charges or expenses may be due and payable whether or not a successful reduction in rate or reclamation is obtained. We hereby acknowledge that fees paid to BNY Mellon may be shared with its agents and affiliates.

We hereby agree that in addition to statutory and documentation requirements, and the deduction of fees, tax relief benefits will be subject to review and approval, and subsequent audit, by the applicable custodian and Russian tax regulators, and that BNY Mellon is not providing any legal, tax, accounting or other professional advice on these matters and has expressly disclaimed any liability whatsoever for any loss howsoever arising from or in reliance hereto, and should seek advice based upon their own particular circumstances from an independent tax advisor. We certify that to the best of our knowledge that each of the beneficial owners identified hereby are eligible for the preferential rates as stated herein and we declare that we have performed all the necessary due diligence to satisfy ourselves as to the accuracy of the information submitted to us by these beneficial owners and have obtained required supporting documents including certificates of tax residency (translated to Russian, Apostilled, Legalized or Notarized).

We hereby agree to maintain supporting documentation in the event of an audit and assume full responsibility in relation thereto. We will be fully liable for any and all claims, penalties and / or interest, including without limitation, any foreign exchange fluctuations associated therewith. BNY Mellon shall not be liable for the failure to secure any refund. In consideration of the assistance of BNY Mellon and the custodian in processing such claims, we expressly agree that BNY Mellon and its agents or affiliates shall not have any liability for, and we shall indemnify, defend and hold each of BNY.

Mellon and its agents and affiliates harmless from and against, any and all loss, liability, damage, judgment, settlement, fine, penalty, demand, claim, cost or expense (including without limitation fees and expenses of defending itself or enforcing this agreement) arising out of or in connection herewith.

Sincerely,

(Authorized Signature)

Name
Institution
Address
Phone number
Email

EXHIBIT B - DISCLOSURE SUMMARY
(THIS FORM MUST BE POPULATED WITH DRs NOT ORDs)

Issue: NORILSK NICKEL Cusip: 46626D108
Record Date: 12/22/2014

Country of Residence	Treaty Rate Legal Entity	DRs disclosed Legal Entity	Treaty Rate Individual	DRs disclosed Individual	Statutory Rate 15%	DRs disclosed Statutory Legal Entity	DRs disclosed Statutory Individual	Total DRs

DRs claimed by rate:

5%:

9%:

10%

12%:

15%:

TOTAL: