

CROATIAN ENERGY REGULATORY AGENCY

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Pursuant to the Article 11, Paragraph 3 of the Act on the Regulation of Energy Activities (“Official Gazette”, No. 177/04), as well as the Article 4 Paragraph 2 of the Oil and Petroleum Products Market Act (“Official Gazette”, No. 57/06), the Croatian Energy Regulatory Agency (HERA), pursuant to Steering Committee's decision made at its session held on April 5, 2007 passes the following

TARIFF SYSTEM FOR TRANSPORTATION OF OIL BY OIL PIPELINE

I. GENERAL PROVISIONS

Article 1

(1) This Tariff System for the Transportation of Oil by Oil Pipeline (hereinafter referred to as „Tariff System“), that is, methodology for determining tariff rates for pipeline transportation of oil shall regulate:

- manner and criteria for defining tariff rates for oil pipeline transport,
- methodology characteristics,
- categories of users using the services of oil pipeline transport,
- data, documents and all other background being used for defining costs of oil pipeline transport, total turnover generated by energy subject in charge of oil pipeline transport, as well as tariff rates for oil pipeline transport.

Article 2

(1) Definitions used by this Tariff system shall have the meaning determined by the Energy Act (“Official Gazette”, No. 68/01 and 177/04), Oil and Petroleum Products Market Act (“Official Gazette”, No. 57/06), the Act on the Regulation of Energy Activities (“Official Gazette”, No. 177/04), as well as the Technical Conditions for Access to Transportation Capacities of JANAF (“VRED¹ Newsletter” No. 3-4/03).

(2) Definitions used within this Tariff System shall also have the following meaning:

- *transporter of oil via pipeline* (hereinafter referred to as: oil transporter) – legal entity carrying out the energy activity of oil pipeline transport, including transportation of oil via oil transport system (pipeline), transshipment of oil, technological storage of oil, as well as handling of oil on coastal and other terminals,
- *unitary tariff* – tariff paid by the user using the services of oil pipeline transport, including transportation of oil via oil transport system, transshipment of oil, technological storage of oil, as well as handling of oil on coastal and other terminals,

¹ VRED – Vijeće za regulaciju energetske djelatnosti – engl. Council for Regulation of Energy Activities

- *average tariff* – tariff that results from division of sums of total annual turnovers by equivalent sums of total oil quantities for transportation expressed in tons and tons per 100 kilometers respectively, over a period of 5 years during a period included in tariff definition,
- *previous year* – a year that precedes the year for which the tariff rate for oil pipeline transport has been determined, and whose financial data have been reviewed and published (hereinafter referred to as: year t=0),
- *current year* – current year during which proposal for oil pipeline transport tariff rate is submitted (hereinafter referred to as: year t=1),
- *future year* – year for which oil pipeline transportation tariff is established (hereinafter referred to as: year t=2),
- *years within a period* – period included in defining tariffs for oil pipeline transportation, consisting of a previous year and five (5) following years, including current and future year, during which equal influential parameters are applied when establishing acknowledged operating costs of oil transporter, as well as projected development values and indicators, that is, investments in equipment, facilities and buildings, with related review of generated, planned or estimated data, documents and background,
- *parts of a year* – a part of a period that corresponds to the period from January 1st until December 31st of a calendar year;
- *assets* – assets being used for carrying out of energy activities of oil pipeline transport, consisting of long-term tangible and intangible assets, as well as permanent working capital,
- *user category* – a group of users using services of oil pipeline transportation having the same characteristics with regard to a type of oil pipeline transport service.

II. II. GOALS AND PRINCIPLES

Article 3

This Tariff system shall define the calculation methodology of maximum tariffs for oil pipeline transport (hereinafter referred to as: tariffs) with the purpose of meeting the following goals:

- covering total operating costs of oil transporter generated by carrying out the energy activity of oil pipeline transport,
- insurance of investments in oil pipeline transport system development,
- insurance of return on assets, that is, return on investments in oil pipeline transportation system,
- safety maintenance of transportation system,
- environmental protection.

Article 4

This Tariff system shall be based on following principles and regulations:

- third party's negotiation approach,
- operating costs have to be justifiable, the time frame for return on investments reasonable,
- operating costs have to be objective and transparent,

- calculation of all expenditure and revenues being the base for the tariffs shall be done per each user category individually,
- total operating costs per year within a period shall be adjusted by the cumulative amount of inflation per years within a period,
- total revenues is the amount calculated on the basis of operating costs, the rate of return, in other words the return on assets, as well as investments,
- tariffs for certain user categories shall be determined as average tariffs for years within the period that is included in tariff definition,
- tariff shall be defined as a unitary tariff for each user category.

Article 5

(1) Method of tariff determination applied in this Tariff System is based on the following elements:

- a) oil transporter's operating costs,
- b) capital investments,
- c) return on assets, as well as investments,
- d) account of inflation influence,

that form the bases for establishing revenues of oil transporter in the future year, that is, the year which the tariff shall be defined for.

(2) Elements referred to in the Paragraph 1 Subparagraph a) to c) of this Article shall be data and background documentation proposed by oil transporter for each user category.

(3) Account of inflation influence referred to in the Paragraph 1 Subparagraph d) of this Article shall be based on inflation indicators measured by consumer prices growth rate published by the Central Bureau of Statistics for the current year, applied to all years within the period included in tariff defining.

(4) Period for determining average tariffs shall be years within a period. Average tariffs shall be applied until they are defined again.

(5) Definition of average tariff rate for the years within a period shall be based on:

- elements referred to in paragraph 1 of this Article, for the years within a period,
- calculated total revenue for the years within a period,
- total quantity of transported oil expressed in tons and tons per 100 kilometers of transported oil, for the years within a period.

III. CHARACTERISTICS OF THIS TARIFF SYSTEM

Article 6

Users of oil transport services shall pay a unitary tariff.

Article 7

(1) Data required for defining tariffs shall be in the Annex 1, which is an integral part of this Tariff System.

(2) Data referred to in the Annex 1 shall refer to years within a period.

Article 8

(1) The Croatian Energy Regulatory Agency (hereinafter referred to as the Agency) shall set tariffs in the current year, based on the data on business operations for the years within a period referred to in the Annex 1 of this Tariff System, based on the proposal of oil transporter.

(2) Sources of data shall be:

- revised Report on oil transporter's business activities for the previous year,
- revised Report or estimate of oil transporter's business activities for the current year,
- business plan, that is, an estimate of data on business activities of oil transporter for the future year, that is, for all other remaining years within a period being included when determining tariffs,
- development plan including investment plan for the current, future and all other years within a period.

(3) Data and documents referred to in the Paragraph 2 of this Article have to be signed by oil transporter's authorized person, as well as verified by company's seal and an authorized auditor.

(4) Oil transporter shall have an obligation to submit a new tariff proposal, along with the documentation referred to in the Paragraph 2 of this Article, no later than 3 months prior to expiration of deadline or years within a period for which tariffs have been set.

(5) The Agency has the authority to set new tariffs at any time within the years of the period, after having secured the opinion of oil transporter and the Ministry on the proposal of new tariff.

Article 9

Oil transporter shall have an obligation to submit to the Agency a report on business activities for the previous year verified by an authorized auditor no later than May 31 of the current year.

IV. USER CATEGORIES

Article 10

(1) Users of oil pipeline transport shall be divided into the following categories:

- users using the pipeline of the length up to 20 km inclusive and coastal terminals, hereinafter referred to as R1,
- users using pipeline longer than 20 kilometers, coastal and land terminals, hereinafter referred to as R2.

(2) Average tariff for R1 category users of oil pipeline transport service shall be expressed in kuna per ton (kuna/t).

(3) Average tariff for R2 category users of oil pipeline transport service shall be expressed in kuna per ton per 100 kilometers (kuna/t100km).

V. OIL TRANSPORTER OPERATING COSTS

Article 11

(1) Oil transporter's total operating costs during the year within the period t shall be calculated in accordance with the following formula

$$UTP_t = UTP_{R1,t} + UTP_{R2,t}$$

where

UTP_t - are total operating costs of oil transporter for the year within the period t ,

$UTP_{R1,t}; UTP_{R2,t}$ - total operating costs during the year within the period t , for user categories R1 and R2 respectively, in accordance with the Table 1 referred to in the Annex 1 to this Tariff System,

t – ordinal number of the year within the period included in tariff determination.

(2) Symbols defining years within a period included in tariff determination in this Tariff System shall be the following:

- $t=1$ for the current year within a period,
- $t=2$ for the future year within a period,
- $t=3$ for the third year within a period,
- $t=4$ for the fourth year within a period,
- $t=5$ for the fifth year within a period.

(3) Sign identifying previous year shall be $t=0$.

Article 12

Total operating expenses during the year t , for user categories R1 and R2 respectively, shall be calculated in accordance with the following formula

$$UTP_{R1,t} = OT_{R1,t} + A_{R1,t}$$

$$UTP_{R2,t} = OT_{R2,t} + A_{R2,t}$$

where

$UTP_{R1,t}; UTP_{R2,t}$ - are total operating costs for the year t , for user categories R1 and R2 respectively,

$OT_{R1,t}; OT_{R2,t}$ - are operating costs for the year t , for user categories R1 and R2 respectively, in accordance with the Table 1 in the Annex 1 to this Tariff System,

$A_{R1,t}; A_{R2,t}$ - amortization of buildings, equipment etc. during the year t , for user categories R1 and R2 respectively, in accordance with the Table 1 in the Annex 1 to this Tariff System.

Article 13

Operating costs consisting of material costs (raw material and material, energy costs, production costs and other material costs), personnel costs and other costs during the year t , for user categories R1 and R2 respectively, shall be calculated in accordance with the following formula

$$OT_{R1,t} = MT_{R1,t} + TO_{R1,t} + OS_{R1,t}$$

$$OT_{R2,t} = MT_{R2,t} + TO_{R2,t} + OS_{R2,t}$$

where

$OT_{R1,t}; OT_{R2,t}$ - are operating costs for the year t, for user categories R1 and R2 respectively,

$MT_{R1,t}; MT_{R2,t}$ - material costs for the year t, for the user categories R1 and R2 respectively, in accordance with the Table 1 of the Annex 1 to this Tariff system,

$TO_{R1,t}; TO_{R2,t}$ - personnel costs for the year t, for the user categories R1 and R2 respectively, in accordance with the Table 1 of the Annex 1 to this Tariff system,

$OS_{R1,t}; OS_{R2,t}$ - other costs for the year t, for the user categories R1 and R2 respectively, in accordance with the Table 1 of the Annex 1 to this Tariff system.

VI. RETURN ON ASSETS AND INVESTMENTS

Article 14

Return on assets, including investments in the year t, for user categories R1 and R2 respectively, shall be calculated in accordance with the following formula

$$PR_{R1,t} = IMIN_{R1,t} \times PPTK / 100$$

$$PR_{R2,t} = IMIN_{R2,t} \times PPTK / 100$$

where

$PR_{R1,t}; PR_{R2,t}$ - shall be return on assets and investments for the year t, for user categories R1 and R2 respectively,

$IMIN_{R1,t}; IMIN_{R2,t}$ - basis for asset return account and investments for the year t, for user categories R1 and R2 respectively,

$PPTK$ - weighted rate of return on assets and investments after taxation, being applied to all years within a period included when determining tariffs, expressed in percentage (%).

Article 15

Basis for return on assets and investments in the year t, for user categories R1 and R2 respectively, shall be calculated in accordance with the following formula

$$IMIN_{R1,t} = (IMIN_{R1,t,poc} + IMIN_{R1,t,kraj}) / 2$$

$$IMIN_{R2,t} = (IMIN_{R2,t,poc} + IMIN_{R2,t,kraj}) / 2$$

where

$IMIN_{R1,t}; IMIN_{R2,t}$ - are basis for return on assets and investments in the year t, for user categories R1 and R2 respectively,

$IMIN_{R1,t,poc} = IMIN_{R1,t-1,kraj}; IMIN_{R2,t,poc} = IMIN_{R2,t-1,kraj}$ - total assets value, including investments at the beginning of the year t, that is, value of the assets on the date of December 31 of t-1 year that precedes year t, for the user categories R1 and R2 respectively, in accordance with the Table 3 in the Annex 1 to this Tariff System,

$IMIN_{R1,t,kraj}; IMIN_{R2,t,kraj}$ - total assets value, including investments at the end of the year t, that is, on the December 31 of the year t, for user categories R1 and R2 respectively.

Article 16

Total assets value, including investments at the end of the year t, that is on the December 31 of the year t, for user categories R1 and R2 respectively shall be calculated in accordance with the following formula

$$\begin{aligned}IMIN_{R1,t,kraj} &= IMIN_{R1,t,poc} - A_{R1,t} + INV_{R1,t} - OR_{R1,t} \\IMIN_{R2,t,kraj} &= IMIN_{R2,t,poc} - A_{R2,t} + INV_{R2,t} - OR_{R2,t}\end{aligned}$$

where

$IMIN_{R2,t,kraj}$ - is the assets value, including investments at the end of the year t, for user categories R1 and R2 respectively,

$IMIN_{R1,t,poc} = IMIN_{R1,t-1,kraj}$; $IMIN_{R2,t,poc} = IMIN_{R2,t-1,kraj}$ - total assets value, including investments at the beginning of the year t, that is, the value of assets on December 31 of year t-1 that precedes year t, for user categories R1 and R2 respectively in accordance with the Table 3 in the Annex 1 to this Tariff System,

$INV_{R1,t}$; $INV_{R2,t}$ - amount of investments in the year t, for user categories R1 and R2 respectively, in accordance with the Table 2 in the Annex 1 to this Tariff system, that is, in accordance with the development plan and investment plan referred to in the Article 8 Paragraph 2 Subparagraph 4 of this Tariff System,

$A_{R1,t}$; $A_{R2,t}$ - amortization of buildings, equipment etc. in the year t, for user categories R1 and R2 respectively, in accordance with the Table 1 of the Annex 1 to this Tariff System,

$OR_{R1,t}$; $OR_{R2,t}$ - alienated and written-off assets in the year t, for user categories R1 and R2 respectively.

Article 17

Weighted rate of return on assets and investments after taxation, applied to all years within a period included when determining tariffs, shall be calculated in accordance with the following formula

$$PPTK = r_e \times (E/(E + D)) + r_d \times (D/(E + D)) \times (1 - spd / 100)$$

where

$PPTK$ - is weighted rate of return on assets and investments after taxation, applied to all years within a period included when determining tariffs,

E – equity capital amount,

D – debt amount,

r_e - equity capital return rate, expressed in percentage (%),

r_d - average liabilities interest rate, expressed in percentage (%),

spd –profit tax rate, expressed in percentage (%).

Article 18

Return on equity capital expressed in percentage (%) shall be calculated in accordance with the following formula

$$r_e = r_f + \beta \times (r_m - r_f)$$

where

r_e - return on equity capital, expressed in percentage (%),

r_f - return on non-risk investments, expressed in percentage (%),

r_m - average return on risk investments, expressed in percentage (%),

$(r_m - r_f)$ - market risk premium, expressed in percentage (%),

β - beta, coefficient of oil transporter share return variability in relation to average variability of return on all shares quoted on the market

$\beta \times (r_m - r_f)$ - premium on equity capital market risk, expressed in percentage (%).

VII. OIL TRANSPORTER'S TOTAL REVENUES

Article 19

Oil transporter's total revenues in the year t, for user categories R1 and R2 respectively, shall be calculated in accordance with the following formula

$$UPG_{R1,t} = UTP_{R1,t} \times IPC_t + PR_{R1,t}$$

$$UPG_{R2,t} = UTP_{R2,t} \times IPC_t + PR_{R2,t}$$

where

$UPG_{R1,t}$; $UPG_{R2,t}$ - total annual revenues in the year t, for user categories R1 and R2 respectively,

$UTP_{R1,t}$; $UTP_{R2,t}$ - total operating costs in the year t, for all users in user categories R1 and R2 respectively,

IPC_t - coefficient of cumulative influence of inflation in the year t and the years within period that precede it,

$PR_{R1,t}$; $PR_{R2,t}$ - return on assets and investments in the year t, for all users in user categories R1 and R2 respectively.

Article 20

(1) Coefficient for calculating cumulative inflation influence in the year t and years within a period that precede it shall be calculated in accordance with the following formula

$$IPC_t = IPC_{t-1} \times (1 + spp/100)$$

where

IPC_t - coefficient used for calculating cumulative inflation influence in the year t and years within a period that precede year t,

IPC_{t-1} - coefficient for calculation of cumulative inflation influence in the year t-1 and years of the periods that precede it,

spp - consumer prices rate of growth for the current year (t=1), published by the Central bureau of statistics, applied to all years within a period included when defining tariffs, expressed in percentage (%).

(2) Values of coefficient for calculation of cumulative inflation influence per years within a period included when defining tariffs shall be as follows:

- for the current year within a period, that is, t=1: $IPC_t = (1 + spp/100)$,

- for the future year within a period, that is, t=2: $IPC_2 = IPC_1 \times (1 + spp/100)$,
- for the third year within a period, that is, t=3: $IPC_3 = IPC_2 \times (1 + spp/100)$,
- for the fourth year within a period, that is, t=4: $IPC_4 = IPC_3 \times (1 + spp/100)$,
- for the fifth year within a period, that is, t=5: $IPC_5 = IPC_4 \times (1 + spp/100)$.

Article 21

Total revenues of oil transporter for the years within a period for which tariffs are being set, for user categories R1 and R2 respectively, shall be calculated in accordance with the following formula

$$UPP_{R1} = \sum_{t=1}^5 UPG_{R1,t}$$

$$UPP_{R2} = \sum_{t=1}^5 UPG_{R2,t}$$

where

UPP_{R1} ; UPP_{R2} - is oil transporter's total revenues for the years within a period for which tariffs are being set, for the user categories R1 and R2 respectively,

$UPG_{R1,t}$; $UPG_{R2,t}$ - total revenues of oil transporters for the year t, for user categories R1 and R2 respectively .

Article 22

Total revenues of oil transporter for the year t shall be calculated in accordance with the following formula

$$UPPES_t = UPG_{R1,t} + UPG_{R2,t}$$

where

$UPPES_t$ - total revenues of oil transporter in the year t,

$UPG_{R1,t}$; $UPG_{R2,t}$ - total revenues of oil transporter in the year t, for user categories R 1 and R2 respectively.

VIII. AVERAGE TARIFFS

Average tariff for R1 user category

Article 23

Average tariff for R1 user category shall be calculated in accordance with the following formula

$$T_{R1} = UPP_{R1} / UTN_{R1}$$

where

T_{R1} - is an average tariff for R1 user category, expressed in kuna per ton (kuna/t),

UPP_{R1} - total revenues of oil transporter generated from all users of R1 user category in the years for which an average tariff for R1 user category is defined,

UTN_{R1} - projected total quantity of oil to be transported for all users of R1 category for the years within a period for which an average tariff is defined for R1 user category, expressed in tons (t), in accordance with the Table 4 referred to in the Annex 1 to this Tariff System.

Article 24

Projected total quantity of oil to be transported to all users of R1 user category in the years of the period for which an average tariff is set for R1 user category shall be calculated in accordance with the following formula

$$UTN_{R1} = \sum_{t=1}^5 UTG_{R1,t}$$

where

UTN_{R1} - projected total quantity of oil to be transported to all users of R1 user category in the years of a period for which an average tariff is set for the R1 user category, expressed in tons (t), in accordance with Table 4 referred to in Annex 1 to this Tariff system,

$UTG_{R1,t}$ - planned quantity of oil to be transported in year t to all users of R1 user category, expressed in tons (t), in accordance with the Table 4 referred to in the Annex 1 to this Tariff System.

Article 25

Projected quantity of oil to be transported in the year t to all users of R1 user category shall be calculated in accordance with the following formula

$$UTG_{R1,t} = \sum_{n_{R1}=1}^{N_{R1}} TGK_{R1,t,n_{R1}}$$

where

$UTG_{R1,t}$ - projected total quantity of oil to be transported in the year t to all users of R1 user category expressed in tons (t) in accordance with the Table 4 referred to in the Annex 1 to this Tariff System,

$TGK_{R1,t,n_{R1}}$ - planned quantity of oil to be transported in the year t to n_{R1} user of R1 user category, expressed in tons (t), in accordance with the Table 4 referred to in the Annex 1 to this Tariff System,

N_{R1} - total number of users of oil pipeline transportation in R1 user category, in accordance with the Table 4 referred to in the Annex 1 to this Tariff System.

Average tariff for R2 user category

Article 26

Average tariff for R2 user category shall be calculated in accordance with the following formula

$$T_{R2} = UPP_{R2} / UTK_{R2}$$

where

T_{R2} - is an average tariff for R2 user category, expressed in kuna per ton per 100 kilometers (kuna/t100km),

UPP_{R2} - total revenues of oil transporter generated from all users in R2 user category in years within a period for which an average tariff is set for R2 user category,

UTK_{R2} - planned total quantity of tons per 100 kilometers for all users of R2 user category in the years within a period for which an average tariff for R2 user category is defined, expressed in tons per 100 kilometers (t100km), in accordance with the Table 4 referred to in the Annex 1 to this Tariff System.

Article 27

Planned total quantity of tons per 100 kilometers for all users in R2 user category in the years within a period for which an average tariff is defined for R2 user category shall be calculated in accordance with the following formula

$$UTK_{R2} = \sum_{t=1}^5 UTKG_{R2,t}$$

where

UTK_{R2} - planned total quantity of tons per 100 kilometers for all users in R2 user category for the years within a period for which an average tariff is set for R2 user category, expressed in tons per 100 kilometers (t100km), in accordance with the Table 4 referred to in the Annex 1 to this Tariff System,

$UTKG_{R2,t}$ - planned amount of tons per 100 kilometers for all users in R2 user category for the year t, expressed in tons per 100 kilometers (t100km), in accordance with the Table 4 referred to in the Annex 1 to this Tariff System.

Article 28

Planned amount of tons per 100 kilometers for all users of R2 category in the year t shall be calculated in accordance with the following formula

$$UTKG_{R2,t} = \sum_{n_{R2}=1}^{N_{R2}} TKGK_{R2,t,n_{R2}}$$

where

$UTKG_{R2,t}$ - planned number of tons per 100 kilometers for all users of R2 user category in year t, expressed in tons per 100 kilometers, in accordance with the Table 4 referred to in the Annex 1 to this Tariff System,

$TKGK_{R2,t,n_{R2}}$ - planned number of tons per 100 kilometers for n_{R2} user in R2 user category in the year t, expressed in tons per 100 kilometers (t100km), in accordance with the Table 4 referred to in the Annex 1 to this Tariff System,

N_{R2} - total number of users of oil pipeline transportation in R2 user category, in accordance with the Table 4 referred to in the Annex 1 to this Tariff System.

IX. TRANSITIONAL AND FINAL PROVISIONS

Article 29

(1) Oil transporter carrying out the energy activity of oil pipeline transport shall have to submit to the Agency, upon its request or when submitting request for determining tariffs, all data referred to in the Article 8 Paragraph 2 of this Tariff System, that is, data referred to in the Annex 1 to this Tariff System.

(2) Based on the data, documents and the background documentation referred to in the Paragraph 1 of this Article, the Agency shall make a decision on tariff amounts for the future year.

(3) The data, documents and the background documentation referred to in the Paragraph 1 of this Article shall be substantiated with appropriate original documents or their copies.

Article 30

(1) If oil transporter shall not be able to calculate and prove to the Agency the amount of equity return, expressed in percentage (%) based on valid data and parameters, that is, formulas referred to in the Articles 17 and 18 of this Tariff System, it can submit to the Agency an average return on equity capital expressed in percentage (%), calculated on the basis of appropriate indicators (parallel analysis – benchmark) for more than one oil pipeline transportation companies from regional countries and members of the EU.

(2) Oil transporter is obliged to submit to the Agency all data and the background documentation, including calculations referred to in the Paragraph 1 of this Article.

Article 31

Implementation of this Tariff System shall be monitored by the Agency.

Article 32

This Tariff System comes into effect on the eighth day of its publication in the “Official Gazette”.

Class: 310-05/07-01/06
Reg. no.: 371-01/07-06
Zagreb, April 5, 2007

President of the Managing Council
Tomo Galić, B.Sc.

ANNEX 1
DATA REQUIRED FOR DEFINING TARIFF RATES FOR OIL TRANSPORT

Table 1: Total operating costs

<i>Total</i>	<i>Previous year</i>	<i>Current year</i>	<i>Future year</i>	<i>3rd year within the period</i>	<i>4th year within the period</i>	<i>5th year within the period</i>
User category R1						
1. Total costs (A+B)						
A) Operating costs						
B) Amortization						
Operating costs						
a) Material costs:						
- costs of raw material and material						
- energy costs						
- costs of production services						
- other material costs						
b) Personnel costs						
d) Other costs						

<i>Total</i>	<i>Previous year</i>	<i>Current year</i>	<i>Future year</i>	<i>3rd year within the period</i>	<i>4th year within the period</i>	<i>5th year within the period</i>
User category R2						
1. Total costs (A+B)						
A) Operating costs						
B) Amortization						
Operating costs						
a) Material costs:						
- costs of raw material and material						
- energy costs						
- costs of production services						
- other material costs						
b) Personnel costs						
d) Other costs						

Table 2: User category investments

	<i>Previous year</i>	<i>Current year</i>	<i>Future year</i>	<i>3rd year within the period</i>	<i>4th year within the period</i>	<i>5th year within the period</i>
User category R1						
User category R2						
TOTAL						

Table 3: Current asset value December 31 of previous year

<i>Assets per user categories</i>	
User category R1	
User category R2	
TOTAL	

Table 4: Oil transport per user category in tones and tons km

<i>R1,R2/tons</i>	<i>Transport routes</i>	<i>Transport routes</i>	<i>Previous year</i>	<i>Current year</i>	<i>Future year</i>	<i>3rd year within the period</i>	<i>4th year within the period</i>	<i>5th year within the period</i>
	km Omišalj	km Virje						
INA-RN Rijeka								
INA-RN Sisak								
RN Bosanski Brod								
NIS Refineries								
TOTAL								

<i>R2/tons km</i>	<i>Transport routes</i>	<i>Transport routes</i>	<i>Previous year</i>	<i>Current year</i>	<i>Future year</i>	<i>3rd year within the period</i>	<i>4th year within the period</i>	<i>5th year within the period</i>
INA-RN Sisak								
RN Bosanski Brod								
NIS Refineries								
TOTAL								