

	20 ks/s filtrem			
	Věstník		11/2015	13/2015
	Ceny platné pro	mm	Prosinec 2015	Leden 2016
1	BENSON & HEDGES ADDITIVE FREE	84.00	78.00	83.00
2	BENSON & HEDGES BLACK slide	84.00	79.00	81.00
3	BENSON & HEDGES DUAL	84.00	80.00	82.00
4	BENSON & HEDGES GOLD	84.00	95.00	100.00
5	BENSON & HEDGES SILVER SLIDE	84.00	79.00	81.00
6	BENSON & HEDGES WHITE SLIDE	84.00	79.00	83.00
1	CAMEL ACTIVATE	84.00	90.00	94.00
2	CAMEL ACTIVATE DOUBLE	84.00	91.00	93.00
3	CAMEL BLACK 80 mm	80.00	80.00	84.00
4	CAMEL BLUE	84.00	89.00	93.00
5	CAMEL FILTERS	84.00	89.00	93.00
6	CAMEL FILTERS RS	72.00	77.00	79.00
7	CAMEL WHITE 80 mm	80.00	80.00	84.00
1	L&M BLUE LABEL KS RCB 20	83.00	84.00	89.00
2	L&M BLUE LABEL KS SOF 20	83.00	79.00	84.00
3	L&M DOUBLE FORWARD PURPLE KS RCB 20	83.00	84.00	89.00
4	L&M FORWARD KS RCB 20	83.00	85.00	90.00
5	L&M LOFT (RED) KS BOX 20 SLI	83.00	79.00	84.00
6	L&M LOFT (SEA BLUE) KS BOX 20 SLI	83.00	79.00	84.00
7	L&M LOFT (TRUE BLUE) KS BOX 20 SLI	83.00	79.00	84.00
8	L&M LOFT 2 IN 1 KS BOX 20 SLI	83.00	79.00	84.00
9	L&M RED LABEL KS RCB 20	83.00	84.00	89.00
10	L&M SILVER LABEL KS RCB 20	83.00	88.00	89.00
1	MARLBORO (RED FWD) KS BOX 20	83.00	96.00	99.00
2	MARLBORO (RED FWD) KS SOF 20	83.00	87.00	92.00
3	MARLBORO (RED FWD) RS BOX 20	72.00	79.00	84.00
4	MARLBORO FLAVOR MIX (FWD) KS BOX 20	83.00	100.00	101.00
5	MARLBORO FUSE BEYOND (2.0) KS BOX 20	83.00	97.00	102.00
6	MARLBORO GOLD (2.0 ORIGINAL) KS BOX 20	83.00	96.00	99.00
7	MARLBORO GOLD (2.0 ORIGINAL) KS SOF 20	83.00	87.00	92.00
8	MARLBORO TOUCH (CORE FWD) KS BOX 20 SLI	83.00	84.00	89.00
9	MARLBORO TOUCH (2.0) KS BOX 20 SLI	83.00	84.00	89.00
1	West Compact Bold Red/ West Bold Red	83.00	75.00	77.00
2	West Compact Bright Silver/ West Bright Silver	83.00	75.00	77.00
3	West Duo	83.00	80.00	82.00
4	West Duo White	83.00	80.00	82.00
5	West Ice	83.00	84.00	88.00
6	West Plus Red	83.00	79.00	81.00
7	West Red	83.00	84.00	88.00
8	West Silver	83.00	84.00	88.00

Koeficient DPH 2015 i 2016	0.1736
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Velikost DPH - výpočet vzorce		12/2015	01/2016	Velikost
1	BENSON & HEDGES ADDITIVE FREE	13.54	14.41	1
2	BENSON & HEDGES BLACK slide	13.71	14.06	2
3	BENSON & HEDGES DUAL	13.89	14.24	3
4	BENSON & HEDGES GOLD	16.49	17.36	4
5	BENSON & HEDGES SILVER SLIDE	13.71	14.06	5
6	BENSON & HEDGES WHITE SLIDE	13.71	14.41	6
1	CAMEL ACTIVATE	15.62	16.32	1
2	CAMEL ACTIVATE DOUBLE	15.80	16.14	2
3	CAMEL BLACK 80 mm	13.89	14.58	3
4	CAMEL BLUE	15.45	16.14	4
5	CAMEL FILTERS	15.45	16.14	5
6	CAMEL FILTERS RS	13.37	13.71	6
7	CAMEL WHITE 80 mm	13.89	14.58	7
1	L&M BLUE LABEL KS RCB 20	14.58	15.45	1
2	L&M BLUE LABEL KS SOF 20	13.71	14.58	2
3	L&M DOUBLE FORWARD PURPLE KS RCB 20	14.58	15.45	3
4	L&M FORWARD KS RCB 20	14.76	15.62	4
5	L&M LOFT (RED) KS BOX 20 SLI	13.71	14.58	5
6	L&M LOFT (SEA BLUE) KS BOX 20 SLI	13.71	14.58	6
7	L&M LOFT (TRUE BLUE) KS BOX 20 SLI	13.71	14.58	7
8	L&M LOFT 2 IN 1 KS BOX 20 SLI	13.71	14.58	8
9	L&M RED LABEL KS RCB 20	14.58	15.45	9
10	L&M SILVER LABEL KS RCB 20	15.28	15.45	10
1	MARLBORO (RED FWD) KS BOX 20	16.67	17.19	1
2	MARLBORO (RED FWD) KS SOF 20	15.10	15.97	2
3	MARLBORO (RED FWD) RS BOX 20	13.71	14.58	3
4	MARLBORO FLAVOR MIX (FWD) KS BOX 20	17.36	17.53	4
5	MARLBORO FUSE BEYOND (2.0) KS BOX 20	16.84	17.71	5
6	MARLBORO GOLD (2.0 ORIGINAL) KS BOX 20	16.67	17.19	6
7	MARLBORO GOLD (2.0 ORIGINAL) KS SOF 20	15.10	15.97	7
8	MARLBORO TOUCH (CORE FWD) KS BOX 20 SLI	14.58	15.45	8
9	MARLBORO TOUCH (2.0) KS BOX 20 SLI	14.58	15.45	9
1	West Compact Bold Red/ West Bold Red	13.02	13.37	1
2	West Compact Bright Silver/ West Bright Silver	13.02	13.37	2
3	West Duo	13.89	14.24	3
4	West Duo White	13.89	14.24	4
5	West Ice	14.58	15.28	5
6	West Plus Red	13.71	14.06	6
7	West Red	14.58	15.28	7
8	West Silver	14.58	15.28	8

ost DPH - čisté hodnoty	12/2015	01/2016
BENSON & HEDGES ADDITIVE FREE	13.54	14.41
BENSON & HEDGES BLACK slide	13.71	14.06
BENSON & HEDGES DUAL	13.89	14.24
BENSON & HEDGES GOLD	16.49	17.36
BENSON & HEDGES SILVER SLIDE	13.71	14.06
BENSON & HEDGES WHITE SLIDE	13.71	14.41
CAMEL ACTIVATE	15.62	16.32
CAMEL ACTIVATE DOUBLE	15.80	16.14
CAMEL BLACK 80 mm	13.89	14.58
CAMEL BLUE	15.45	16.14
CAMEL FILTERS	15.45	16.14
CAMEL FILTERS RS	13.37	13.71
CAMEL WHITE 80 mm	13.89	14.58
L&M BLUE LABEL KS RCB 20	14.58	15.45
L&M BLUE LABEL KS SOF 20	13.71	14.58
L&M DOUBLE FORWARD PURPLE KS RCB 20	14.58	15.45
L&M FORWARD KS RCB 20	14.76	15.62
L&M LOFT (RED) KS BOX 20 SLI	13.71	14.58
L&M LOFT (SEA BLUE) KS BOX 20 SLI	13.71	14.58
L&M LOFT (TRUE BLUE) KS BOX 20 SLI	13.71	14.58
L&M LOFT 2 IN 1 KS BOX 20 SLI	13.71	14.58
L&M RED LABEL KS RCB 20	14.58	15.45
L&M SILVER LABEL KS RCB 20	15.28	15.45
MARLBORO (RED FWD) KS BOX 20	16.67	17.19
MARLBORO (RED FWD) KS SOF 20	15.10	15.97
MARLBORO (RED FWD) RS BOX 20	13.71	14.58
MARLBORO FLAVOR MIX (FWD) KS BOX 20	17.36	17.53
MARLBORO FUSE BEYOND (2.0) KS BOX 20	16.84	17.71
MARLBORO GOLD (2.0 ORIGINAL) KS BOX 20	16.67	17.19
MARLBORO GOLD (2.0 ORIGINAL) KS SOF 20	15.10	15.97
MARLBORO TOUCH (CORE FWD) KS BOX 20 SLI	14.58	15.45
MARLBORO TOUCH (2.0) KS BOX 20 SLI	14.58	15.45
West Compact Bold Red/ West Bold Red	13.02	13.37
West Compact Bright Silver/ West Bright Silver	13.02	13.37
West Duo	13.89	14.24
West Duo White	13.89	14.24
West Ice	14.58	15.28
West Plus Red	13.71	14.06
West Red	14.58	15.28
West Silver	14.58	15.28

Cena cigaret - čisté hodnoty		12/2015	01/2016	
1	BENSON & HEDGES ADDITIVE FREE	78.00	83.00	81.67
2	BENSON & HEDGES BLACK slide	79.00	81.00	85.00
3	BENSON & HEDGES DUAL	80.00	82.00	
4	BENSON & HEDGES GOLD	95.00	100.00	
5	BENSON & HEDGES SILVER SLIDE	79.00	81.00	
6	BENSON & HEDGES WHITE SLIDE	79.00	83.00	
1	CAMEL ACTIVATE	90.00	94.00	85.14
2	CAMEL ACTIVATE DOUBLE	91.00	93.00	88.57
3	CAMEL BLACK 80 mm	80.00	84.00	
4	CAMEL BLUE	89.00	93.00	
5	CAMEL FILTERS	89.00	93.00	
6	CAMEL FILTERS RS	77.00	79.00	
7	CAMEL WHITE 80 mm	80.00	84.00	
1	L&M BLUE LABEL KS RCB 20	84.00	89.00	82.00
2	L&M BLUE LABEL KS SOF 20	79.00	84.00	86.60
3	L&M DOUBLE FORWARD PURPLE KS RCB 20	84.00	89.00	
4	L&M FORWARD KS RCB 20	85.00	90.00	
5	L&M LOFT (RED) KS BOX 20 SLI	79.00	84.00	
6	L&M LOFT (SEA BLUE) KS BOX 20 SLI	79.00	84.00	
7	L&M LOFT (TRUE BLUE) KS BOX 20 SLI	79.00	84.00	
8	L&M LOFT 2 IN 1 KS BOX 20 SLI	79.00	84.00	
9	L&M RED LABEL KS RCB 20	84.00	89.00	
10	L&M SILVER LABEL KS RCB 20	88.00	89.00	
1	MARLBORO (RED FWD) KS BOX 20	96.00	99.00	90.00
2	MARLBORO (RED FWD) KS SOF 20	87.00	92.00	94.11
3	MARLBORO (RED FWD) RS BOX 20	79.00	84.00	
4	MARLBORO FLAVOR MIX (FWD) KS BOX 20	100.00	101.00	
5	MARLBORO FUSE BEYOND (2.0) KS BOX 20	97.00	102.00	
6	MARLBORO GOLD (2.0 ORIGINAL) KS BOX 20	96.00	99.00	
7	MARLBORO GOLD (2.0 ORIGINAL) KS SOF 20	87.00	92.00	
8	MARLBORO TOUCH (CORE FWD) KS BOX 20 SLI	84.00	89.00	
9	MARLBORO TOUCH (2.0) KS BOX 20 SLI	84.00	89.00	
1	West Compact Bold Red/ West Bold Red	75.00	77.00	80.13
2	West Compact Bright Silver/ West Bright Silver	75.00	77.00	82.88
3	West Duo	80.00	82.00	
4	West Duo White	80.00	82.00	
5	West Ice	84.00	88.00	
6	West Plus Red	79.00	81.00	
7	West Red	84.00	88.00	
8	West Silver	84.00	88.00	
		83.93	87.65	83.79
				87.43

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Procentní sazba (27% z ceny) - výpočet vzorce		12/2015	01/2016
1	BENSON & HEDGES ADDITIVE FREE	21.06	22.41
2	BENSON & HEDGES BLACK slide	21.33	21.87
3	BENSON & HEDGES DUAL	21.60	22.14
4	BENSON & HEDGES GOLD	25.65	27.00
5	BENSON & HEDGES SILVER SLIDE	21.33	21.87
6	BENSON & HEDGES WHITE SLIDE	21.33	22.41
1	CAMEL ACTIVATE	24.30	25.38
2	CAMEL ACTIVATE DOUBLE	24.57	25.11
3	CAMEL BLACK 80 mm	21.60	22.68
4	CAMEL BLUE	24.03	25.11
5	CAMEL FILTERS	24.03	25.11
6	CAMEL FILTERS RS	20.79	21.33
7	CAMEL WHITE 80 mm	21.60	22.68
1	L&M BLUE LABEL KS RCB 20	22.68	24.03
2	L&M BLUE LABEL KS SOF 20	21.33	22.68
3	L&M DOUBLE FORWARD PURPLE KS RCB 20	22.68	24.03
4	L&M FORWARD KS RCB 20	22.95	24.30
5	L&M LOFT (RED) KS BOX 20 SLI	21.33	22.68
6	L&M LOFT (SEA BLUE) KS BOX 20 SLI	21.33	22.68
7	L&M LOFT (TRUE BLUE) KS BOX 20 SLI	21.33	22.68
8	L&M LOFT 2 IN 1 KS BOX 20 SLI	21.33	22.68
9	L&M RED LABEL KS RCB 20	22.68	24.03
10	L&M SILVER LABEL KS RCB 20	23.76	24.03
1	MARLBORO (RED FWD) KS BOX 20	25.92	26.73
2	MARLBORO (RED FWD) KS SOF 20	23.49	24.84
3	MARLBORO (RED FWD) RS BOX 20	21.33	22.68
4	MARLBORO FLAVOR MIX (FWD) KS BOX 20	27.00	27.27
5	MARLBORO FUSE BEYOND (2.0) KS BOX 20	26.19	27.54
6	MARLBORO GOLD (2.0 ORIGINAL) KS BOX 20	25.92	26.73
7	MARLBORO GOLD (2.0 ORIGINAL) KS SOF 20	23.49	24.84
8	MARLBORO TOUCH (CORE FWD) KS BOX 20 SLI	22.68	24.03
9	MARLBORO TOUCH (2.0) KS BOX 20 SLI	22.68	24.03
1	West Compact Bold Red/ West Bold Red	20.25	20.79
2	West Compact Bright Silver/ West Bright Silver	20.25	20.79
3	West Duo	21.60	22.14
4	West Duo White	21.60	22.14
5	West Ice	22.68	23.76
6	West Plus Red	21.33	21.87
7	West Red	22.68	23.76
8	West Silver	22.68	23.76

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	Procentní sazba		Pevná sazba	
	27%	27%	1,29 Kč/ks	1,39 Kč/ks
igaret - čisté hodnoty	12/2015	01/2016	12/2015	01/2016
BENSON & HEDGES ADDITIVE FREE	21.06	22.41	25.80	27.80
BENSON & HEDGES BLACK slide	21.33	21.87	25.80	27.80
BENSON & HEDGES DUAL	21.60	22.14	25.80	27.80
BENSON & HEDGES GOLD	25.65	27.00	25.80	27.80
BENSON & HEDGES SILVER SLIDE	21.33	21.87	25.80	27.80
BENSON & HEDGES WHITE SLIDE	21.33	22.41	25.80	27.80
CAMEL ACTIVATE	24.30	25.38	25.80	27.80
CAMEL ACTIVATE DOUBLE	24.57	25.11	25.80	27.80
CAMEL BLACK 80 mm	21.60	22.68	25.80	27.80
CAMEL BLUE	24.03	25.11	25.80	27.80
CAMEL FILTERS	24.03	25.11	25.80	27.80
CAMEL FILTERS RS	20.79	21.33	25.80	27.80
CAMEL WHITE 80 mm	21.60	22.68	25.80	27.80
L&M BLUE LABEL KS RCB 20	22.68	24.03	25.80	27.80
L&M BLUE LABEL KS SOF 20	21.33	22.68	25.80	27.80
L&M DOUBLE FORWARD PURPLE KS RCB 20	22.68	24.03	25.80	27.80
L&M FORWARD KS RCB 20	22.95	24.30	25.80	27.80
L&M LOFT (RED) KS BOX 20 SLI	21.33	22.68	25.80	27.80
L&M LOFT (SEA BLUE) KS BOX 20 SLI	21.33	22.68	25.80	27.80
L&M LOFT (TRUE BLUE) KS BOX 20 SLI	21.33	22.68	25.80	27.80
L&M LOFT 2 IN 1 KS BOX 20 SLI	21.33	22.68	25.80	27.80
L&M RED LABEL KS RCB 20	22.68	24.03	25.80	27.80
L&M SILVER LABEL KS RCB 20	23.76	24.03	25.80	27.80
MARLBORO (RED FWD) KS BOX 20	25.92	26.73	25.80	27.80
MARLBORO (RED FWD) KS SOF 20	23.49	24.84	25.80	27.80
MARLBORO (RED FWD) RS BOX 20	21.33	22.68	25.80	27.80
MARLBORO FLAVOR MIX (FWD) KS BOX 20	27.00	27.27	25.80	27.80
MARLBORO FUSE BEYOND (2.0) KS BOX 20	26.19	27.54	25.80	27.80
MARLBORO GOLD (2.0 ORIGINAL) KS BOX 20	25.92	26.73	25.80	27.80
MARLBORO GOLD (2.0 ORIGINAL) KS SOF 20	23.49	24.84	25.80	27.80
MARLBORO TOUCH (CORE FWD) KS BOX 20 SLI	22.68	24.03	25.80	27.80
MARLBORO TOUCH (2.0) KS BOX 20 SLI	22.68	24.03	25.80	27.80
West Compact Bold Red/ West Bold Red	20.25	20.79	25.80	27.80
West Compact Bright Silver/ West Bright Silver	20.25	20.79	25.80	27.80
West Duo	21.60	22.14	25.80	27.80
West Duo White	21.60	22.14	25.80	27.80
West Ice	22.68	23.76	25.80	27.80
West Plus Red	21.33	21.87	25.80	27.80
West Red	22.68	23.76	25.80	27.80
West Silver	22.68	23.76	25.80	27.80

SD z cigaret	
Součet - vzorce	
12/2015	01/2016
46.86	50.21
47.13	49.67
47.40	49.94
51.45	54.80
47.13	49.67
47.13	50.21
50.10	53.18
50.37	52.91
47.40	50.48
49.83	52.91
49.83	52.91
46.59	49.13
47.40	50.48
48.48	51.83
47.13	50.48
48.48	51.83
48.75	52.10
47.13	50.48
47.13	50.48
47.13	50.48
47.13	50.48
48.48	51.83
49.56	51.83
51.72	54.53
49.29	52.64
47.13	50.48
52.80	55.07
51.99	55.34
51.72	54.53
49.29	52.64
48.48	51.83
48.48	51.83
46.05	48.59
46.05	48.59
47.40	49.94
47.40	49.94
48.48	51.56
47.13	49.67
48.48	51.56
48.48	51.56

SD z cigaret - čisté hodnoty - konečná SD		
Procentní sazba (27% z ceny) - čisté hodnoty		12/2015
1	BENSON & HEDGES ADDITIVE FREE	47.40
2	BENSON & HEDGES BLACK slide	47.40
3	BENSON & HEDGES DUAL	47.40
4	BENSON & HEDGES GOLD	51.45
5	BENSON & HEDGES SILVER SLIDE	47.40
6	BENSON & HEDGES WHITE SLIDE	47.40
1	CAMEL ACTIVATE	50.10
2	CAMEL ACTIVATE DOUBLE	50.37
3	CAMEL BLACK 80 mm	47.40
4	CAMEL BLUE	49.83
5	CAMEL FILTERS	49.83
6	CAMEL FILTERS RS	47.40
7	CAMEL WHITE 80 mm	47.40
1	L&M BLUE LABEL KS RCB 20	48.48
2	L&M BLUE LABEL KS SOF 20	47.40
3	L&M DOUBLE FORWARD PURPLE KS RCB 20	48.48
4	L&M FORWARD KS RCB 20	48.75
5	L&M LOFT (RED) KS BOX 20 SLI	47.40
6	L&M LOFT (SEA BLUE) KS BOX 20 SLI	47.40
7	L&M LOFT (TRUE BLUE) KS BOX 20 SLI	47.40
8	L&M LOFT 2 IN 1 KS BOX 20 SLI	47.40
9	L&M RED LABEL KS RCB 20	48.48
10	L&M SILVER LABEL KS RCB 20	49.56
1	MARLBORO (RED FWD) KS BOX 20	51.72
2	MARLBORO (RED FWD) KS SOF 20	49.29
3	MARLBORO (RED FWD) RS BOX 20	47.40
4	MARLBORO FLAVOR MIX (FWD) KS BOX 20	52.80
5	MARLBORO FUSE BEYOND (2.0) KS BOX 20	51.99
6	MARLBORO GOLD (2.0 ORIGINAL) KS BOX 20	51.72
7	MARLBORO GOLD (2.0 ORIGINAL) KS SOF 20	49.29
8	MARLBORO TOUCH (CORE FWD) KS BOX 20 SLI	48.48
9	MARLBORO TOUCH (2.0) KS BOX 20 SLI	48.48
1	West Compact Bold Red/ West Bold Red	47.40
2	West Compact Bright Silver/ West Bright Silver	47.40
3	West Duo	47.40
4	West Duo White	47.40
5	West Ice	48.48
6	West Plus Red	47.40
7	West Red	48.48
8	West Silver	48.48

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	Ceny - čisté hodnoty	12/2015	01/2016	Rozdíl	
1	BENSON & HEDGES ADDITIVE FREE	78.00	83.00	5.00	81.67
2	BENSON & HEDGES BLACK slide	79.00	81.00	2.00	85.00
3	BENSON & HEDGES DUAL	80.00	82.00	2.00	3.33
4	BENSON & HEDGES GOLD	95.00	100.00	5.00	
5	BENSON & HEDGES SILVER SLIDE	79.00	81.00	2.00	
6	BENSON & HEDGES WHITE SLIDE	79.00	83.00	4.00	
1	CAMEL ACTIVATE	90.00	94.00	4.00	85.14
2	CAMEL ACTIVATE DOUBLE	91.00	93.00	2.00	88.57
3	CAMEL BLACK 80 mm	80.00	84.00	4.00	3.43
4	CAMEL BLUE	89.00	93.00	4.00	
5	CAMEL FILTERS	89.00	93.00	4.00	
6	CAMEL FILTERS RS	77.00	79.00	2.00	
7	CAMEL WHITE 80 mm	80.00	84.00	4.00	
1	L&M BLUE LABEL KS RCB 20	84.00	89.00	5.00	82.00
2	L&M BLUE LABEL KS SOF 20	79.00	84.00	5.00	86.60
3	L&M DOUBLE FORWARD PURPLE KS RCB 20	84.00	89.00	5.00	4.60
4	L&M FORWARD KS RCB 20	85.00	90.00	5.00	
5	L&M LOFT (RED) KS BOX 20 SLI	79.00	84.00	5.00	
6	L&M LOFT (SEA BLUE) KS BOX 20 SLI	79.00	84.00	5.00	
7	L&M LOFT (TRUE BLUE) KS BOX 20 SLI	79.00	84.00	5.00	
8	L&M LOFT 2 IN 1 KS BOX 20 SLI	79.00	84.00	5.00	
9	L&M RED LABEL KS RCB 20	84.00	89.00	5.00	
10	L&M SILVER LABEL KS RCB 20	88.00	89.00	1.00	
1	MARLBORO (RED FWD) KS BOX 20	96.00	99.00	3.00	90.00
2	MARLBORO (RED FWD) KS SOF 20	87.00	92.00	5.00	94.11
3	MARLBORO (RED FWD) RS BOX 20	79.00	84.00	5.00	4.11
4	MARLBORO FLAVOR MIX (FWD) KS BOX 20	100.00	101.00	1.00	
5	MARLBORO FUSE BEYOND (2.0) KS BOX 20	97.00	102.00	5.00	
6	MARLBORO GOLD (2.0 ORIGINAL) KS BOX 20	96.00	99.00	3.00	
7	MARLBORO GOLD (2.0 ORIGINAL) KS SOF 20	87.00	92.00	5.00	
8	MARLBORO TOUCH (CORE FWD) KS BOX 20 SLI	84.00	89.00	5.00	
9	MARLBORO TOUCH (2.0) KS BOX 20 SLI	84.00	89.00	5.00	
1	West Compact Bold Red/ West Bold Red	75.00	77.00	2.00	80.13
2	West Compact Bright Silver/ West Bright Silver	75.00	77.00	2.00	82.88
3	West Duo	80.00	82.00	2.00	2.75
4	West Duo White	80.00	82.00	2.00	
5	West Ice	84.00	88.00	4.00	
6	West Plus Red	79.00	81.00	2.00	
7	West Red	84.00	88.00	4.00	
8	West Silver	84.00	88.00	4.00	

ND celkem - výpočet vzorce		SD z cigaret		DF
		12/2015	01/2016	12/2015
1	BENSON & HEDGES ADDITIVE FREE	47.40	50.40	13.54
2	BENSON & HEDGES BLACK slide	47.40	50.40	13.71
3	BENSON & HEDGES DUAL	47.40	50.40	13.89
4	BENSON & HEDGES GOLD	51.45	54.80	16.49
5	BENSON & HEDGES SILVER SLIDE	47.40	50.40	13.71
6	BENSON & HEDGES WHITE SLIDE	47.40	50.40	13.71
1	CAMEL ACTIVATE	50.10	53.18	15.62
2	CAMEL ACTIVATE DOUBLE	50.37	52.91	15.80
3	CAMEL BLACK 80 mm	47.40	50.48	13.89
4	CAMEL BLUE	49.83	52.91	15.45
5	CAMEL FILTERS	49.83	52.91	15.45
6	CAMEL FILTERS RS	47.40	50.40	13.37
7	CAMEL WHITE 80 mm	47.40	50.48	13.89
1	L&M BLUE LABEL KS RCB 20	48.48	51.83	14.58
2	L&M BLUE LABEL KS SOF 20	47.40	50.48	13.71
3	L&M DOUBLE FORWARD PURPLE KS RCB 20	48.48	51.83	14.58
4	L&M FORWARD KS RCB 20	48.75	52.10	14.76
5	L&M LOFT (RED) KS BOX 20 SLI	47.40	50.48	13.71
6	L&M LOFT (SEA BLUE) KS BOX 20 SLI	47.40	50.48	13.71
7	L&M LOFT (TRUE BLUE) KS BOX 20 SLI	47.40	50.48	13.71
8	L&M LOFT 2 IN 1 KS BOX 20 SLI	47.40	50.48	13.71
9	L&M RED LABEL KS RCB 20	48.48	51.83	14.58
10	L&M SILVER LABEL KS RCB 20	49.56	51.83	15.28
1	MARLBORO (RED FWD) KS BOX 20	51.72	54.53	16.67
2	MARLBORO (RED FWD) KS SOF 20	49.29	52.64	15.10
3	MARLBORO (RED FWD) RS BOX 20	47.40	50.48	13.71
4	MARLBORO FLAVOR MIX (FWD) KS BOX 20	52.80	55.07	17.36
5	MARLBORO FUSE BEYOND (2.0) KS BOX 20	51.99	55.34	16.84
6	MARLBORO GOLD (2.0 ORIGINAL) KS BOX 20	51.72	54.53	16.67
7	MARLBORO GOLD (2.0 ORIGINAL) KS SOF 20	49.29	52.64	15.10
8	MARLBORO TOUCH (CORE FWD) KS BOX 20 SLI	48.48	51.83	14.58
9	MARLBORO TOUCH (2.0) KS BOX 20 SLI	48.48	51.83	14.58
1	West Compact Bold Red/ West Bold Red	47.40	50.40	13.02
2	West Compact Bright Silver/ West Bright Silver	47.40	50.40	13.02
3	West Duo	47.40	50.40	13.89
4	West Duo White	47.40	50.40	13.89
5	West Ice	48.48	51.56	14.58
6	West Plus Red	47.40	50.40	13.71
7	West Red	48.48	51.56	14.58
8	West Silver	48.48	51.56	14.58

PH	ND celkem	
	01/2016	12/2015
14.41	60.94	64.81
14.06	61.11	64.46
14.24	61.29	64.64
17.36	67.94	72.16
14.06	61.11	64.46
14.41	61.11	64.81
16.32	65.72	69.50
16.14	66.17	69.05
14.58	61.29	65.06
16.14	65.28	69.05
16.14	65.28	69.05
13.71	60.77	64.11
14.58	61.29	65.06
15.45	63.06	67.28
14.58	61.11	65.06
15.45	63.06	67.28
15.62	63.51	67.72
14.58	61.11	65.06
14.58	61.11	65.06
14.58	61.11	65.06
14.58	61.11	65.06
15.45	63.06	67.28
15.45	64.84	67.28
17.19	68.39	71.72
15.97	64.39	68.61
14.58	61.11	65.06
17.53	70.16	72.60
17.71	68.83	73.05
17.19	68.39	71.72
15.97	64.39	68.61
15.45	63.06	67.28
15.45	63.06	67.28
13.37	60.42	63.77
13.37	60.42	63.77
14.24	61.29	64.64
14.24	61.29	64.64
15.28	63.06	66.84
14.06	61.11	64.46
15.28	63.06	66.84
15.28	63.06	66.84

ND celkem - čisté hodnoty	
1	BENSON & HEDGES ADDITIVE FREE
2	BENSON & HEDGES BLACK slide
3	BENSON & HEDGES DUAL
4	BENSON & HEDGES GOLD
5	BENSON & HEDGES SILVER SLIDE
6	BENSON & HEDGES WHITE SLIDE
1	CAMEL ACTIVATE
2	CAMEL ACTIVATE DOUBLE
3	CAMEL BLACK 80 mm
4	CAMEL BLUE
5	CAMEL FILTERS
6	CAMEL FILTERS RS
7	CAMEL WHITE 80 mm
1	L&M BLUE LABEL KS RCB 20
2	L&M BLUE LABEL KS SOF 20
3	L&M DOUBLE FORWARD PURPLE KS RCB 20
4	L&M FORWARD KS RCB 20
5	L&M LOFT (RED) KS BOX 20 SLI
6	L&M LOFT (SEA BLUE) KS BOX 20 SLI
7	L&M LOFT (TRUE BLUE) KS BOX 20 SLI
8	L&M LOFT 2 IN 1 KS BOX 20 SLI
9	L&M RED LABEL KS RCB 20
10	L&M SILVER LABEL KS RCB 20
1	MARLBORO (RED FWD) KS BOX 20
2	MARLBORO (RED FWD) KS SOF 20
3	MARLBORO (RED FWD) RS BOX 20
4	MARLBORO FLAVOR MIX (FWD) KS BOX 20
5	MARLBORO FUSE BEYOND (2.0) KS BOX 20
6	MARLBORO GOLD (2.0 ORIGINAL) KS BOX 20
7	MARLBORO GOLD (2.0 ORIGINAL) KS SOF 20
8	MARLBORO TOUCH (CORE FWD) KS BOX 20 SLI
9	MARLBORO TOUCH (2.0) KS BOX 20 SLI
1	West Compact Bold Red/ West Bold Red
2	West Compact Bright Silver/ West Bright Silver
3	West Duo
4	West Duo White
5	West Ice
6	West Plus Red
7	West Red
8	West Silver

ND celkem	
12/2015	01/2016
60.94	64.81
61.11	64.46
61.29	64.64
67.94	72.16
61.11	64.46
61.11	64.81
65.72	69.50
66.17	69.05
61.29	65.06
65.28	69.05
65.28	69.05
60.77	64.11
61.29	65.06
63.06	67.28
61.11	65.06
63.06	67.28
63.51	67.72
61.11	65.06
61.11	65.06
61.11	65.06
61.11	65.06
63.06	67.28
64.84	67.28
68.39	71.72
64.39	68.61
61.11	65.06
70.16	72.60
68.83	73.05
68.39	71.72
64.39	68.61
63.06	67.28
63.06	67.28
60.42	63.77
60.42	63.77
61.29	64.64
61.29	64.64
63.06	66.84
61.11	64.46
63.06	66.84
63.06	66.84
63.20	66.90

62.25
65.89

63.69
67.27

62.31
66.22

65.75
69.55

61.71
65.22

63.14
66.83

Cena bez daní - výpočet vzorce	
1	BENSON & HEDGES ADDITIVE FREE
2	BENSON & HEDGES BLACK slide
3	BENSON & HEDGES DUAL
4	BENSON & HEDGES GOLD
5	BENSON & HEDGES SILVER SLIDE
6	BENSON & HEDGES WHITE SLIDE
1	CAMEL ACTIVATE
2	CAMEL ACTIVATE DOUBLE
3	CAMEL BLACK 80 mm
4	CAMEL BLUE
5	CAMEL FILTERS
6	CAMEL FILTERS RS
7	CAMEL WHITE 80 mm
1	L&M BLUE LABEL KS RCB 20
2	L&M BLUE LABEL KS SOF 20
3	L&M DOUBLE FORWARD PURPLE KS RCB 20
4	L&M FORWARD KS RCB 20
5	L&M LOFT (RED) KS BOX 20 SLI
6	L&M LOFT (SEA BLUE) KS BOX 20 SLI
7	L&M LOFT (TRUE BLUE) KS BOX 20 SLI
8	L&M LOFT 2 IN 1 KS BOX 20 SLI
9	L&M RED LABEL KS RCB 20
10	L&M SILVER LABEL KS RCB 20
1	MARLBORO (RED FWD) KS BOX 20
2	MARLBORO (RED FWD) KS SOF 20
3	MARLBORO (RED FWD) RS BOX 20
4	MARLBORO FLAVOR MIX (FWD) KS BOX 20
5	MARLBORO FUSE BEYOND (2.0) KS BOX 20
6	MARLBORO GOLD (2.0 ORIGINAL) KS BOX 20
7	MARLBORO GOLD (2.0 ORIGINAL) KS SOF 20
8	MARLBORO TOUCH (CORE FWD) KS BOX 20 SLI
9	MARLBORO TOUCH (2.0) KS BOX 20 SLI
1	West Compact Bold Red/ West Bold Red
2	West Compact Bright Silver/ West Bright Silver
3	West Duo
4	West Duo White
5	West Ice
6	West Plus Red
7	West Red
8	West Silver

Cena bez daní	
12/2015	01/2016
17.06	18.19
17.89	16.54
18.71	17.36
27.06	27.84
17.89	16.54
17.89	18.19
24.28	24.50
24.83	23.95
18.71	18.94
23.72	23.95
23.72	23.95
16.23	14.89
18.71	18.94
20.94	21.72
17.89	18.94
20.94	21.72
21.49	22.28
17.89	18.94
17.89	18.94
17.89	18.94
17.89	18.94
20.94	21.72
23.16	21.72
27.61	27.28
22.61	23.39
17.89	18.94
29.84	28.40
28.17	28.95
27.61	27.28
22.61	23.39
20.94	21.72
20.94	21.72
14.58	13.23
14.58	13.23
18.71	17.36
18.71	17.36
20.94	21.16
17.89	16.54
20.94	21.16
20.94	21.16

Cena bez daní - čisté hodnoty		Cena b
		12/2015
1	BENSON & HEDGES ADDITIVE FREE	17.06
2	BENSON & HEDGES BLACK slide	17.89
3	BENSON & HEDGES DUAL	18.71
4	BENSON & HEDGES GOLD	27.06
5	BENSON & HEDGES SILVER SLIDE	17.89
6	BENSON & HEDGES WHITE SLIDE	17.89
1	CAMEL ACTIVATE	24.28
2	CAMEL ACTIVATE DOUBLE	24.83
3	CAMEL BLACK 80 mm	18.71
4	CAMEL BLUE	23.72
5	CAMEL FILTERS	23.72
6	CAMEL FILTERS RS	16.23
7	CAMEL WHITE 80 mm	18.71
1	L&M BLUE LABEL KS RCB 20	20.94
2	L&M BLUE LABEL KS SOF 20	17.89
3	L&M DOUBLE FORWARD PURPLE KS RCB 20	20.94
4	L&M FORWARD KS RCB 20	21.49
5	L&M LOFT (RED) KS BOX 20 SLI	17.89
6	L&M LOFT (SEA BLUE) KS BOX 20 SLI	17.89
7	L&M LOFT (TRUE BLUE) KS BOX 20 SLI	17.89
8	L&M LOFT 2 IN 1 KS BOX 20 SLI	17.89
9	L&M RED LABEL KS RCB 20	20.94
10	L&M SILVER LABEL KS RCB 20	23.16
1	MARLBORO (RED FWD) KS BOX 20	27.61
2	MARLBORO (RED FWD) KS SOF 20	22.61
3	MARLBORO (RED FWD) RS BOX 20	17.89
4	MARLBORO FLAVOR MIX (FWD) KS BOX 20	29.84
5	MARLBORO FUSE BEYOND (2.0) KS BOX 20	28.17
6	MARLBORO GOLD (2.0 ORIGINAL) KS BOX 20	27.61
7	MARLBORO GOLD (2.0 ORIGINAL) KS SOF 20	22.61
8	MARLBORO TOUCH (CORE FWD) KS BOX 20 SLI	20.94
9	MARLBORO TOUCH (2.0) KS BOX 20 SLI	20.94
1	West Compact Bold Red/ West Bold Red	14.58
2	West Compact Bright Silver/ West Bright Silver	14.58
3	West Duo	18.71
4	West Duo White	18.71
5	West Ice	20.94
6	West Plus Red	17.89
7	West Red	20.94
8	West Silver	20.94

20.73

ez daní		Zatížení ND v % - výpočet vzorce	ND celk
01/2016			12/2015
18.19	19.41	1 BENSON & HEDGES ADDITIVE FREE	78.13
16.54	19.11	2 BENSON & HEDGES BLACK slide	77.36
17.36		3 BENSON & HEDGES DUAL	76.61
27.84		4 BENSON & HEDGES GOLD	71.52
16.54		5 BENSON & HEDGES SILVER SLIDE	77.36
18.19		6 BENSON & HEDGES WHITE SLIDE	77.36
24.50	21.46	1 CAMEL ACTIVATE	73.03
23.95	21.30	2 CAMEL ACTIVATE DOUBLE	72.71
18.94		3 CAMEL BLACK 80 mm	76.61
23.95		4 CAMEL BLUE	73.35
23.95		5 CAMEL FILTERS	73.35
14.89		6 CAMEL FILTERS RS	78.92
18.94		7 CAMEL WHITE 80 mm	76.61
21.72	19.69	1 L&M BLUE LABEL KS RCB 20	75.07
18.94	20.38	2 L&M BLUE LABEL KS SOF 20	77.36
21.72		3 L&M DOUBLE FORWARD PURPLE KS RCB 20	75.07
22.28		4 L&M FORWARD KS RCB 20	74.71
18.94		5 L&M LOFT (RED) KS BOX 20 SLI	77.36
18.94		6 L&M LOFT (SEA BLUE) KS BOX 20 SLI	77.36
18.94		7 L&M LOFT (TRUE BLUE) KS BOX 20 SLI	77.36
18.94		8 L&M LOFT 2 IN 1 KS BOX 20 SLI	77.36
21.72		9 L&M RED LABEL KS RCB 20	75.07
21.72		10 L&M SILVER LABEL KS RCB 20	73.68
27.28	24.25	1 MARLBORO (RED FWD) KS BOX 20	71.24
23.39	24.56	2 MARLBORO (RED FWD) KS SOF 20	74.02
18.94		3 MARLBORO (RED FWD) RS BOX 20	77.36
28.40		4 MARLBORO FLAVOR MIX (FWD) KS BOX 20	70.16
28.95		5 MARLBORO FUSE BEYOND (2.0) KS BOX 20	70.96
27.28		6 MARLBORO GOLD (2.0 ORIGINAL) KS BOX 20	71.24
23.39		7 MARLBORO GOLD (2.0 ORIGINAL) KS SOF 20	74.02
21.72		8 MARLBORO TOUCH (CORE FWD) KS BOX 20 SLI	75.07
21.72		9 MARLBORO TOUCH (2.0) KS BOX 20 SLI	75.07
13.23	18.41	1 West Compact Bold Red/ West Bold Red	80.56
13.23	17.65	2 West Compact Bright Silver/ West Bright Silver	80.56
17.36		3 West Duo	76.61
17.36		4 West Duo White	76.61
21.16		5 West Ice	75.07
16.54		6 West Plus Red	77.36
21.16		7 West Red	75.07
21.16		8 West Silver	75.07
20.75	20.64		75.48
	20.60		

tem v %		
01/2016		
78.08	76.39	
79.58	77.72	
78.82		
72.16		
79.58		
78.08		
73.93	74.94	
74.25	76.11	
77.46		
74.25		
74.25		
81.16		
77.46		
75.60	76.04	
77.46	76.49	
75.60		
75.25		
77.46		
77.46		
77.46		
77.46		
75.60		
75.60		
72.44	73.24	
74.58	74.02	
77.46		
71.88		
71.61		
72.44		
74.58		
75.60		
75.60		
82.81	77.12	
82.81	78.84	
78.82		
78.82		
75.95		
79.58		
75.95		
75.95		
76.52	75.54	
	76.64	