



PROJECT: BALKAN CONSUMER BRIDGE

THE FIRST PRICES MONITORING

REPORT for September 2013.

Project “Balkan Consumer Bridge”

The project is co-funded by EU through the Bulgaria– Serbia IPA Cross-border Programme



Bulgaria – Serbia
IPA Cross-border Programme

SUBJECT AND GOAL OF RESEARCH

The report refers to research the benefits of purchasing the same or comparable products and services in the areas bordering Serbia and Bulgaria. The aim of the research is to inform consumers of these countries on prices, travel costs, tariffs, conditions of transfer of goods and VAT refund from the neighboring country. Consumers from one country using this information make decisions about buying goods and services in another country. Determining the cost-effectiveness of purchasing increases the mobility and flow of people and goods, contributing to exacerbate the economic and cultural cooperation between border regions of Serbia and Bulgaria.

The research objects are the same or similar products available to consumers in the following retail stores: 1) METRO in Sofia and Niš, 2) PICCADILLY in Sofia and Maxi in Serbia i 3) LIDL in Sofia and DIS u Niš. When we talk about service, the researching covered price of comparable services that are obtained in similar service in Nis and Sofia.

Scanning price has been done on September 23. and 24, 2013 both in Sofia and Niš using catalogs and other data sources from the internet and direct by signing the above prices in retail facilities.

The survey is based on the presumption that the main motives for purchasing goods and services in another country more favorable prices and lower the overall consumer expenditure.

Because of comparability, Prices in the Serbian dinars (RSD) and Bulgarian lev (BGN) have been calculated in euros (EUR), according to the official exchange rates on the day **23.9. 2013:**

- **exchange rate of the dinar: 1 euro = 114,33 RSD**
- **exchange rate of the lev: 1 euro = 1,9583 BGN**

The research is based on the assumption that the main motives for the purchase of goods and services in another country are lower prices and lower overall costs consumers.

1. PRICES OF PRODUCTS AND SURVICES

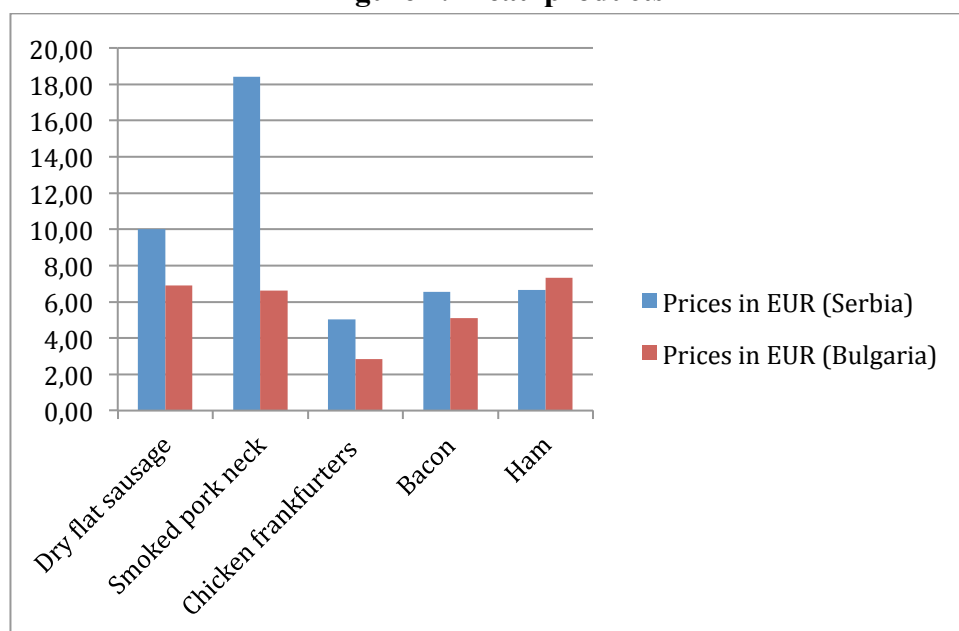
A) FOOD PRODUCTS - Food and drinks

The survey found that the cost for the purchase of meat products in Sofia are lower by an average of 17.91 euros (or 2047.65 RSD).

Table 1. Prices of Meat products in Serbia and Bulgaria

Meat products	Prices in EUR (Serbia)	Prices in EUR (Bulgaria)
Dry flat sausage	10.02	6.89
Smoked pork neck	18.41	6.62
Chicken frankfurters	5.04	2.83
Bacon	6.55	5.10
Ham	6.66	7.33
Total:	46.68	28.77

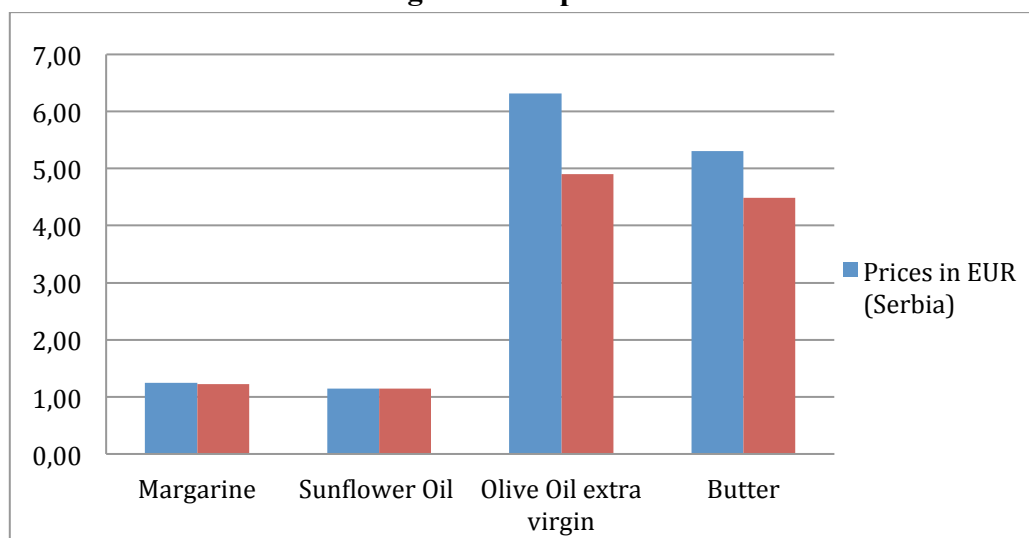
Figure 1. Meat products



Each product in the category of meat products and oil and grease is cheaper in Sofia than in Niš. Purchase of certain products covered by the category of oils will be favorable in Sofia for 2.27 euros (or about 260 RSD).

Table 2. Prices of Oil products in Serbia and Bulgaria

Product	Quantity	Prices in EUR (Serbia)	Prices in EUR (Bulgaria)
Sunflower Oil	1 l	1.15	1.15
Olive Oil extra virgin	1 l	6,32	4,90
Margarine	0,5 kg	1.25	1.22
Butter	0,5 kg	5.31	4.49
Total:		14.03	11.76

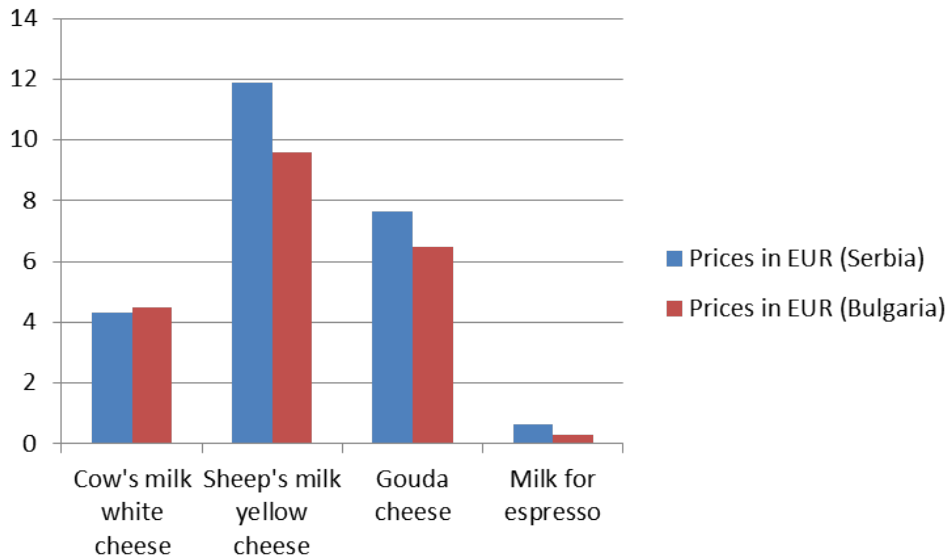
Figure 2. Oil products

Also, milk products are cheaper in Sofia and the difference in the average prices is 3.6 euros (412 EUR).

Table 3. Prices of Milk products in Serbia and Bulgaria

Milk products	Prices in EUR (Serbia)	Prices in EUR (Bulgaria)
Cow's milk white cheese	4.33	4.49
Sheep's milk yellow cheese	11.90	9.60
Gouda cheese	7.63	6.50
Milk for espresso	0.65	0.32
Total:	24.51	20.91

Figure 3. Milk products

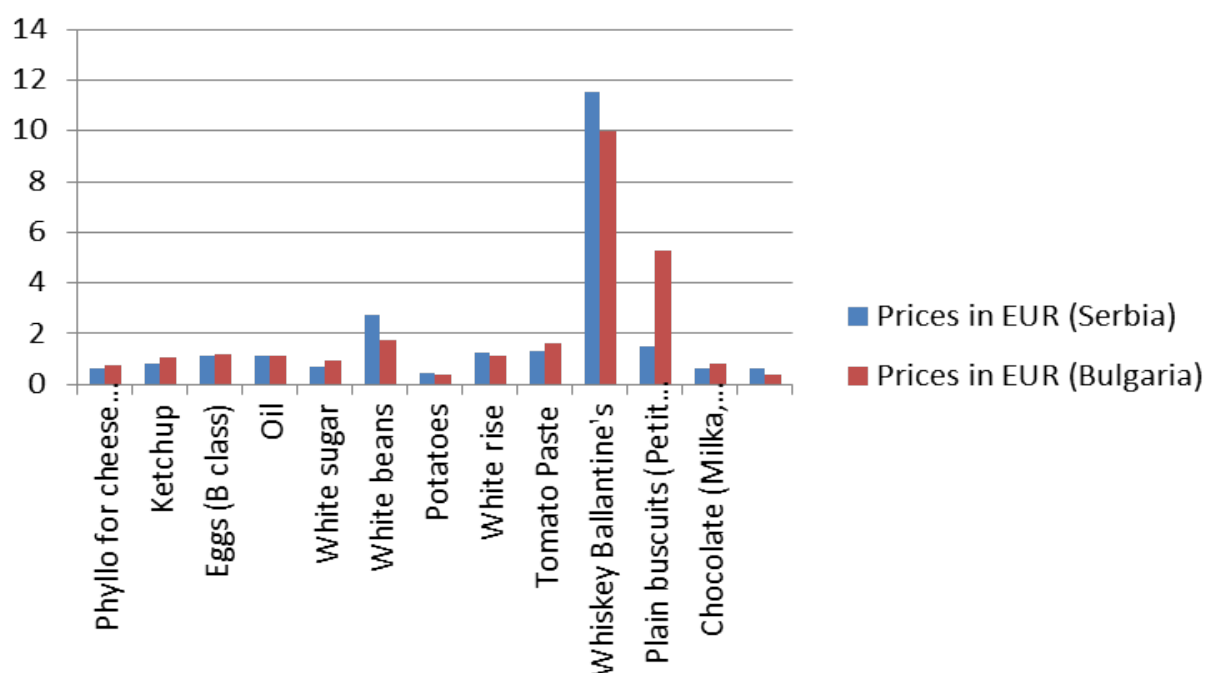


Based on the data in Table 4 we can see that the products in the category of other food products are cheaper if customer buy it in Sofia. Customers will get slight savings in the amount of 130 RSD or 1.14 euros.

Table 4. Prices of Other food products in Serbia and Bulgaria

Other food products	Prices in EUR (Serbia)	Prices in EUR (Bulgaria)
Phyllis for cheese pastry (banitsa)	0.62	0.76
Ketchup	0.79	1.05
10 Eggs (B class)	1.10	1.22
White sugar	0.71	0.95
White beans	2.74	1.75
Potatoes	0.45	0.41
White rise	1.25	1.11
Tomato Paste	1.33	1.61
Whiskey Ballantine's	11.51	9.98
Plain biscuits (Plasma)	4.62	5.25
Chocolate (Milka, classic)	0.66	0.79
Chocolate dessert (Snickers)	0.61	0.39
Total:	26.41	25.27

Figure 4. Other food products



The biggest difference in price exists for the following products: smoked pork neck, bacon and sheep's milk yellow cheese.

B) NON-FOOD PRODUCTS

The biggest difference in prices necessary to purchase goods is to buying the non-food items. For consumers is much more cost effective to buy non-food items in Sofia! (expenditure will be reduced by 118 evra or 13490 RSD or for 16.6% lower).

Table 5. Prices of Non-food products in Serbia and Bulgaria

Non-food products	Prices in EUR (Serbia)	Prices in EUR (Bulgaria)
Fabric softener (Lenor 1 l)	2.04	2.76
Washing powder (Ariel 3 kg)	5.72	8.38
Tablets for dishwasher (Calgonit, Somat)	11.84	11.86
Ironing board with wooden board and metal legs (Vileda)	33.74	25.56
Clothes drier, Metal powder coated clothesline (Vileda)	16.92	7.97
Bag for travelling (size 53x37x20cm; B41)	19.94	12.27
Men socks (100% cotton, Pompea)	2.94	1.53
100% Cotton panties (Pompea)	5.45	4.90
Sleeveless undershirt for men	5.25	4.29
Women blouse with short sleeves (cotton and	4.19	6.13

elastin)		
Inflatable pools for the garden size (Inteks 4*2)	253.56	183.45
LCD TV (Samsung 32 inch)	314,88	281.62
CD discs (Verbatim)	1.84	1.53
DVD discs (Verbatim)	2.45	2.33
Cooking pot (5l)	24.93	20.24
Teflon coated frying pan (26cm)	5.13	17.36
Total:	710,83	592.19

In the category of non-food items the biggest difference is in the price of electronic and other technical products.

C) THE COST OF TRANSPORT AND TOLL

In search of better deals are done daily migrations and transitions and tens of kilometers. All costs associated with the purchase must be included in the analysis, in order to create a clearer picture of the reasons for the inhabitants of eastern Serbia and western Bulgaria decides to purchase the neighboring country. If consumers are traveling by car, expect them to the cost of the Niš-Sofia-Niš (or Sofia-Niš-Sofia), which is 320 km in both directions. Price of a liter of fuel in Serbia in categories a) petrol 148,90 RSD b) diesel 150,90 RSD, c) LPG 83.9 RSD. In Bulgaria the price of a liter of petrol in the range 2.58 to 2.73 BGN, rising from 2.58 to 2.60 BGN and LPG 1.36 to 1.38 BGD. The citizens of Serbia in Bulgaria toll amounting to 10 BGN (€ 5). The vignette can be bought at the border. Bulgarian citizens do not pay the toll for the trip to Niš.

For the costs calculation of road transport is used passenger car that consumes 8 liters of a diesel per 100 km. Transportation costs for the citizens of Serbia amounted to 4321 RSD (37.8 euros), including 25 liters of fuel and a vignette. For consumers in Bulgaria to the cost of the route Sofia-Nis-Sofia amounted to 64.5 BGN (33 euros).

Price of bus ticket for the bus transportation Niš-Sofia amount 1,350 dinars (11.8 euros). Return, from Sofia to Niš, bus ticket costs are 24 BGN (12.3 euros).

Table 6 Fares between Niš and Sofia

	From Serbia to Bulgaria (prices in eur.)	From Bulgaria to Serbia (prices in eur.)
95 octane petrol, 1 liter	1,30	1,40
Euro diesel, 1liter	1,32	1,33
LPG, 1 liter	0,73	0,7
Toll in Bulgaria, vignettes for an one Week (minimum)	-	5
Transport by car, diesel, 320km toll (vignette) for 1 week	37,81	33,0
Bus ticket, one direction Nis-Sofia (Sofia-Nis)	11,81	12,30

D) PRICES OF SERVICES

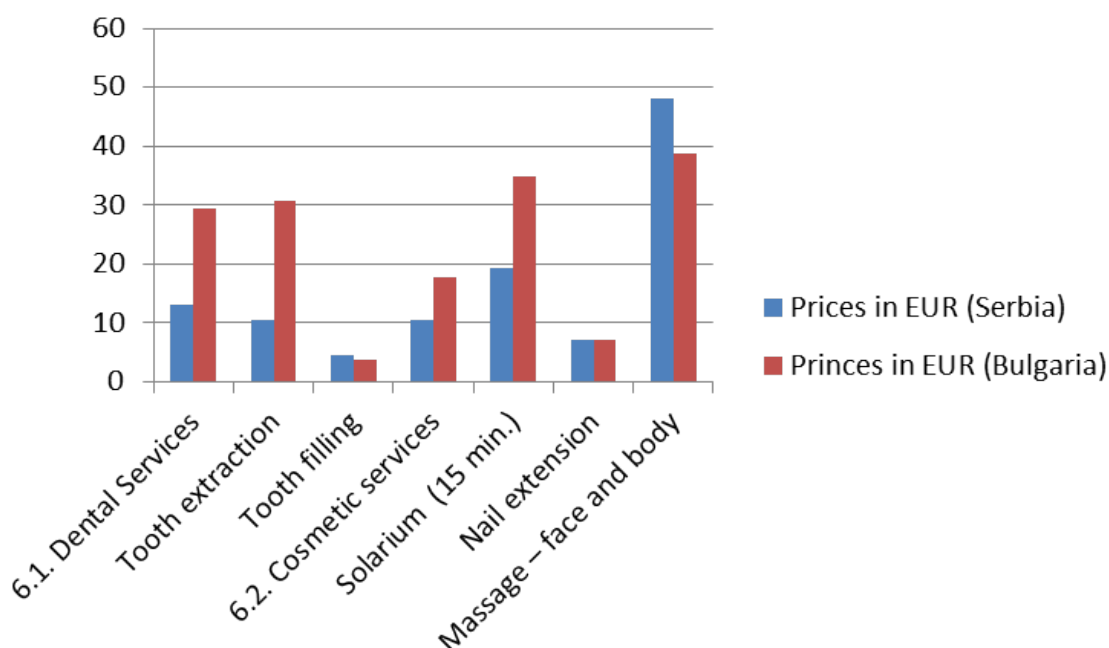
Comparative analysis of service revealed that the use of certain services cheaper in Serbia than in Bulgaria. For example, the same dental and cosmetic services are cheaper in Serbia compared to the same in Bulgaria. For tooth extraction or tooth filling in Serbia is necessary to allocate half of that money than in Bulgaria. Similarly is with cosmetic services.

Table 7. Prices of Services in Serbia and Bulgaria

Services	Prices in EUR (Serbia)	Prices in EUR (Bulgaria)
Tooth extraction	13.12	29.40
Tooth filling	10.50	30.68
Solarium (15 min.)	4.59	3.76
Nail extension	10.50	17.90
Massage – face and body	19.24	34.77
Accommodation in the 3 stars hotel (bad&breakfast)	48.11	38.86
Lunch in the restaurants	7.17	7.16
Total:	113.22	162.51

Differences in expenditure for catering services are almost non-existent. The average lunch at the users of the service will cost about 7.17 euros in Nis and Sofia. Overnight stays in hotels with 3 stars are cheaper in Sofia for less than 10 euros.

Figure 5. Services



The difference in expenditures required using the services of nearly 50 euros, or about 5635 RSD (43.5%).

E) MCDONALDS PRICE INDEX

One of the indicators of purchasing power is the price of products in restaurants McDonald's. The basic hamburger at a restaurant in Niš (same price for small fries, coca cola 0.25l, ice cream, donuts) cost 100 dinars (0.87 euros), while the same product in Sofia can be bought for 1 BGN (0.51 euros).

F) MOBILPHONE SERVICES IN ROAMING

Consumers pay for the use of Serbian mobile telephony in Bulgaria according to the following rate (for Telenor network - roaming tariffs) outgoing calls 130 dinars (1.12 euros) per minute, calls to 50 dinars (0.43 euros) per minute, SMS 30 dinars (0.26 euros).

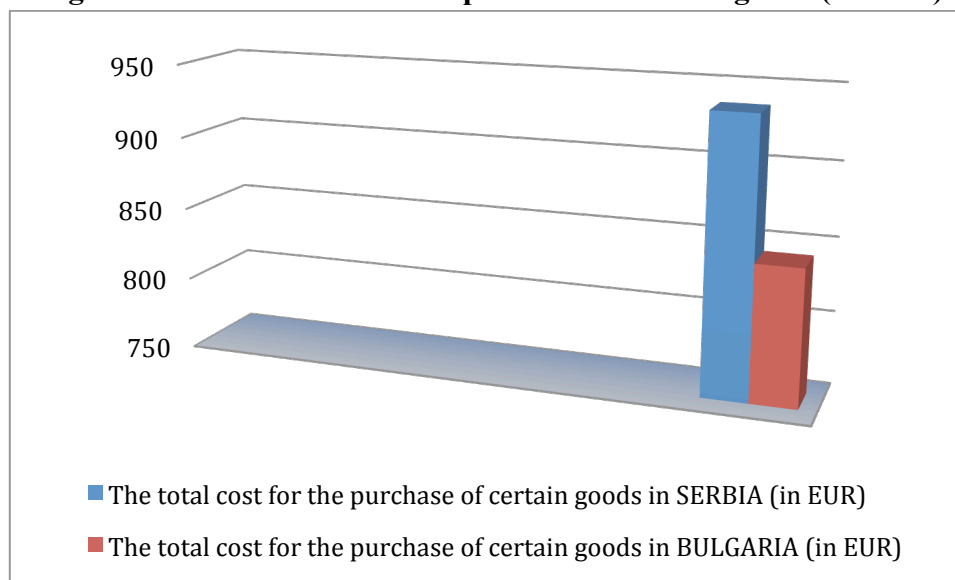
Bulgaria's consumer price for 1 minute in Vivacom network while roaming in Serbia (and other Balkan countries) for outgoing calls 2.59 BGN (1.32 euros) for incoming calls 0.99 BGN (0.5 euros) and one SMS 0,59 BGN (0,30 euros)

Due to the potentially high costs, consumers are recommended detailed information on tariffs, including the use of data from the internet while using in the roaming.

G) TOTAL BASKET OF GOODS AND SERVICES VALUE

The total value of the basket for purchase desired products and services in Serbia (excluding transport costs, tariffs, accommodation costs and VAT return-tax free) is **936.82** euros, while the observed value of the basket in Bulgaria (**842.56** evra. euros) decreased by almost 10% (94 euros).

Figure 6. The total cost for the purchase of certain goods (in EUR)



When the total value of the basket of goods for purchase eager in Niš (Serbia) and Sofia (Bulgaria) added transport costs (which in Serbia amounted to 37.8 euros and in Bulgaria 33.00 euros), customs duties and deducted the VAT refund in % of the value of certified forms, we receive to the amount of the total cost (expenditure) for the purchase of goods that the most frequent subject imports and cross-border exchange.

These amounts should be added to the cost depending on the type of transport and the amount of Tax-free.

H) AVERAGE EARNINGS RATIO AND VALUE BASKET OF PRODUCTS AND SERVICES

1. Purchasing power in Serbia

According to the data of the Statistical Office the average net salaries paid in September 2013. in the Republic of Serbia was 42866 dinars (375 euros). The average net salaries paid in September 2013. for the Southern and Eastern Serbia is 36465 dinars (319 euros). This means that it is required 2.5 average salaries at the national level, or nearly 3 average salaries in the Southern and Eastern Serbia for the purchase of the observed products and services in Serbia.

According to the latest data from the Pension and Disability Insurance Fund of Republic of Serbia average pension in Serbia in August 2013 was 24025 dinars (210 euros). For purchase

products and services from the basket of goods and services in Serbia it is needed 4.46 average pensions in Serbia.

2. Purchasing power in Bulgaria

According to the National Statistical Institute and the National Social Security Institute of Bulgaria, the average salary in Bulgaria for the period was 799 BGN (408.5 euros). This means that it takes 2 average salaries for purchases covered products and services. The average pension in Bulgaria for the analyzed period amounted to 298 BGN (152 euros), which means that the purchase of products and services in the basket required 2.8 average pensions.

2. TERMS FOR GOOD'S IMPORT

Amount of Customs taxes must be included in the analysis in the case of the goods transfer across borders. Since the goods for the personal consumption and not resale, it is possible to achieve the exemption of customs. Otherwise, if the value exceeds the allowed limit of imported products also include the costs related to customs.

Otherwise, if the value exceeds the allowed limit of imported products also include the costs related to customs charges.

a) Customs regulations in the Republic of Serbia

According to Art. 216, paragraph 1 clause 1 of the Customs Code of Serbia, domestic passengers are exempt from customs duties on items for their personal use during travel, i.e. the luggage. According to Art. 216, paragraph 1 T.2 Customs Act, domestic passengers are exempt from customs duties on items that you carry with you, and are not intended for resale and do not exceed 100 euros per passenger. Also, if the goods are brought into the country increased the amount of EUR 100 will be charged duty at the rate of 10% on the entire value of the goods.

Passengers from Serbia are exempt from customs duties on goods that are transferred across the border if the value does not exceed 100 euros per passenger and if they are not intended for resale. If the goods, which are brought into the country, worth more than 100 euros, there will be charged duty at the rate of 10% on the entire value of the goods.

b) Customs regulations in the Republic of Bulgaria

Based on applicable regulations in Bulgaria, if the imported goods have individual value more than 100 euros, it will be calculated at the rate of duty of 5%. When the total value of two or more goods in property of one person exceeds 100 euros, duty free import is allowed only for those things which the sum of the individual values do not exceed 100 euros. Tabaco products are under strictly regulation. It is not allowed import of 3 or more cigarettes package (20 cigarettes).

3. THE IMPACT OF TAXES - *RETURN VALUE ADDED TAX (TAX FREE)*

Value added tax (VAT) is paid on the entire value of the goods covered by the consumer basket, including customs fees and import duties. According to the applicable regulations in Serbia, the basic rate is 20 % and the special rate of 8%. In Bulgaria, the basic rate is 20 % and the special rate of 7%.

a) VAT refund for goods intended for export from Serbia to Bulgaria

In accordance with the Law on Value Added Tax in Serbia, the right to reimbursement of value added tax have foreign nationals who make purchases of goods worth over 150 euros (including VAT), in dinar equivalent at the middle exchange rate of the National Bank of Serbia, and if the goods transferred across borders in the period of three months from the date of purchase. VAT refund can only be applied on the REF 4 completed form, as well as on the attached original receipts for the goods purchased.

According the Information collected from customs officers at the border crossing Dimitrovgrad, Bulgaria's citizens certify the following forms of exported goods more expensive clothes, watches, jewelry, laptops, bikes. This traffic is not significant, because the the certification of tax free forms per month is from 5 to maximum 8.

b) Reimbursement of VAT on goods for export from Bulgaria to Serbia

The minimum amount to recover VAT in Bulgaria depends on the store and it ranges from 250 to 300 leva. Consumers can expect a refund in the net amount of 10 % to 20 % of the value of exported goods (including VAT) with a previous authentication of documents of the Bulgarian Customs.

A special form of month purchase of goods for export to the invoice is received at the place of purchase. This certificate is verified on the border of the Bulgarian Customs. After the entry of goods into the country, the amount specified in the application form for VAT refund (tax free) can be collected at locations indicated on the form.

CONCLUSION

Cost effectiveness of purchasing specific products and services are just one of the reasons for the improvement of cross-border cooperation between Serbia and Bulgaria. We have made available information about opportunity of buying products that are included in the certain consumer basket. Prices in tables and charts are based on the average prices of the retail stores in Nis and Sofia.

Based on average prices for each product category we can say that the residents of Serbia go to Bulgaria in order to buy meat products, milk products and technical products (such as LCD TVs). People from Bulgaria have come to Serbia to buy oil, sugar, non-food products (such as washing powder and fabric softener) and for certain types of services (such as dental and cosmetic services) or to visit hotels and restaurants.

The total value of the basket for purchase desired products and services in Serbia (excluding transport costs, tariffs, accommodation costs and VAT return-tax free) is **936.82** euros, while the observed value of the basket in Bulgaria (**842.56 evra.** euros) decreased by almost 10% (94 euros).

When the total value of the basket of goods for purchase eager in Niš (Serbia) and Sofia (Bulgaria) added transport costs (which in Serbia amounted to 37.8 euros and in Bulgaria 33.00 euros), customs duties (% up to 100 eur per person, tariff rate in Serbia is 10% and 5% in Bulgaria) and deducted the VAT refund in % of total value according procedure apr., we receive to the amount of the total cost (expenditure) for the purchase of goods that the most frequent subject imports and cross-border exchange. These amounts should be added to the cost depending on the type of transport and the amount of Tax-free.

The survey covers products and services in the regular price and not on the specific action deals. Customers and their need are in the focus of trading companies who present special offers and programs for customers. Different weekly actions, promotions and catalogs are available to consumers' offers that can inform themselves and realize number of benefits.

For useful additional information visit:

<http://www.metro.rs/public/home>,

<http://www.metro.bg/public/home>

<http://www.maxi.rs/code/navigate.php?Id=1>,

<http://www.piccadilly.bg/profile.php>

<http://www.dismarket.rs/pocetna.php?format=plus&sifoj=52000> ,

http://www.lidl.bg/cps/rde/xchg/lidl_bg

<http://www.BGraspisanie.com>

APPENDIX

The attachment contains tables with a detailed overview of prices in the selected basket of goods and services at retail markets and cities.

Table 1. Average prices of products and services in Serbia and Bulgaria (in euros)

Products/Services	unit	Prices in EUR (Serbia)	Prices in EUR (Bulgaria)
1. Meat Products		46.68	28.77
Dry flat sausage	1 kg	10.02	6.89
Smoked pork neck	1 kg	18.41	6.62
Chicken frankfurters	1 kg	5.04	2.83
Bacon	1 kg	6.55	5.10
Ham	1 kg	6.66	7.33
2. Oils		14.02	11.76
Sunflowers Oil	1 l	1.15	1.15
Olive Oil extra virgin	1 l	6.32	4.90
Margarine	0,5 kg	1.25	1.22
Butter	0,5 kg	5.31	4.49
3. Milk products		24.51	20.91
Cow's milk white cheese	1 kg	4.33	4.49
Sheep's milk yellow cheese	1 kg	11.90	9.60
Gouda cheese	1 kg	7.63	6.50
Milk for espresso	75 g	0.65	0.32
4. Other food products		27.56	26.42
Phyllo for cheese pastry (banitsa)	1 ps.	0.62	0.76
Ketchup	0,5 l	0.79	1.05
Eggs (B class)	10 ps.	1.10	1.22
White sugar	1 kg	0.71	0.95
White beans	1 kg	2.74	1.75
Potatoes	1 kg	0.45	0.41
White rise	1 kg	1.25	1.11
Tomato Paste	1 kg	1.33	1.61
Whiskey Ballantine's	0,7 l	11.51	9.98

Plain biscuits (Petit Beure classic)	1 kg	1.53	5.25
Chocolate (Milka, classic)	90 g	0.66	0.79
Chocolate dessert (Snickers)	1 ps.	0.61	0.39
5. Non-food products		710.83	592.19
Fabric softener (Lenor)	1 l	2.04	2.76
Washing powder (Ariel)	3 kg	5.72	8.38
Tablets for dishwasher (Calgonit, Somat)	1 kg	11.84	11.86
Ironing board with wooden board and metal legs (Vileda)	1 ps.	33.74	25.56
Clothes drier (Vileda)	1 ps.	16.92	7.97
Bag for travelling (size 53x37x20cm; B41)	1 ps.	19.94	12.27
Men socks (100% cotton, Pompea)	1 ps.	2.94	1.53
100% Cotton panties (Pompea)	1 ps.	5.45	4.90
Sleeveless undershirt for men	1 ps.	5.25	4.29
Women blouse with short sleeves (cotton and elastane)	1 ps.	4.19	6.13
Prefabricated swimming pools (Inteks 4*2)	1 ps.	253.56	183.45
LCD TV (Samsung 32 inch)	1 ps.	314,88	281.62
CD discs (Verbatim)	10 ps.	1.84	1.53
DVD discs (Verbatim)	10 ps.	2.45	2.33
Cooking pot (5l)	1 ps.	24.93	20.24
Teflon coated frying pan (26cm)	1 ps.	5.13	17.36
6. Services		113.22	162.51
6.1. Dental Services			
Tooth extraction		13.12	29.40
Tooth filling		10.50	30.68
6.2. Cosmetic services			
Solarium (15 min.)		4.59	3.76
Nail extension		10.50	17.90
Massage – face and body		19.24	34.77
6.3. Lunch in restaurant		7.17	7.16
6.4. Hotel 3 stars accommodation bad&breakfast		48.11	38.86
TOTAL VALUE OF INTENDED BASKET OF PRODUCTS AND SERVICES:		936.82	842.56
+ transport costs		37.81	33,00
+ customs taxes (% up to 100 eur per person)		10%	5%
- VAT refund (% of total value according procedure) apr.		15%	12% - 16%

Table 2. Average prices of products and services in Serbia (RSD) and Bulgaria (in BGN)

Products/Services	unit	Serbia - prices in RSD	Bulgaria – prices in BGN
1. Meat Products		AVERAGE	AVERAGE
Dry flat sausage	1 kg	1145.13	13.485
Smoked pork neck	1 kg	2104.9	12.945
Chicken frankfurters	1 kg	576.67	5.53
Bacon	1 kg	749	9.97
Ham	1 kg	761.255	14.345
2. Oils			
Sunflowers Oil	1 l	142.59	2.39
Olive Oil extra virgin	1 l	131.59	2.25
Margarine	0,5 kg	723	9.59
Butter	0,5 kg	606.725	8.78
3. Milk products			
Cow's milk white cheese	1 kg	495.12	8.775
Sheep's milk yellow cheese	1 kg	1359.97	18.78
Gouda cheese	1 kg	872.0567	12.71667
Milk for espresso	75 g	74.69	0.616667
4. Other food products			
Phyllo for cheese pastry (banitsa)	1 ps.	70.83333	1.476667
Ketchup	0,5 l	90.23333	2.053333
Eggs (B class)	10 ps.	126.09	2.38

White sugar	1 kg	81.65667	1.853333
White beans	1 kg	313.5233	3.43
Potatoes	1 kg	51.99	0.8
White rise	1 kg	142.66	2.176667
Tomato Paste	1 kg	152.59	3.156667
Whiskey Ballantine's	0,7 l	1315.795	19.52667
Plain biscuits (Petit Beure classic)	1 kg	528.3	10.26
Chocolate (Milka, classic)	90 g	75.72667	1.55
Chocolate dessert (Snickers)	1ps.	69.36	0.76
5. Non-food products			
Fabric softener (Lenor)	1 l	233.49	5.406667
Washing powder (Ariel)	3 kg	653.6567	16.39
Tablets for dishwasher (Calgonit, Somat)	1 kg	1354	23.2
Ironing board with wooden board and metal legs (Vileda)	1 ps.	3857.99	49.99
Clothes drier (Vileda)	1 ps.	1934.99	15.59
Bag for travelling (size 53x37x20cm; B41)	1 ps.	2279.99	23.99
Men socks (100% cotton, Pompea)	1 ps.	335.9	2.99
100% Cotton panties (Pompea)	1 ps.	623.55	9.59
Sleeveless undershirt for men	1 ps.	599.99	8.39
Women blouse with short sleeves (cotton and elastane)	1 ps.	478.8	11.99
Prefabricated swimming pools (Inteks 4*2)	1 ps.	28990	358.8
LCD TV (Samsung 32 inch)	1 ps.	36000	550.8
CD discs (Verbatim)	10 ps.	210	3
DVD discs (Verbatim)	10 ps.	280	4.56
Cooking pot (5l)	1 ps.	2849.99	39.59

Teflon coated frying pan (26cm)	1 ps.	586.49	33.95
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Table 3. Average prices of products and services in retail stores in Serbia and Bulgaria

Products/Services	unit	Retail stores in Serbia (prices in RSD)			Retail stores in Bulgaria (prices in BGN)		
		METRO	MAXI	DIS	METRO	PICCADILLY	LIDL
1. Meat Products							
Dry flat sausage	1 kg	1161.26		1129	15.3	14.9	12.07
Smoked pork neck	1 kg	2159.9		2049.9	11.22	12.9	12.99
Chicken frankfurters	1 kg	548.73	634.99	546.29	5.08	7.47	3.59
Bacon	1 kg			749	8.99	9.99	9.95
Ham	1 kg	771.11		751.4	6.49	15.9	12.79
2. Oils							
Sunflowers Oil	1 l	130.79	152.99	143.99	2.53	1.99	2.79
Olive Oil extra virgin	1 l				2.25		
Margarine	0,5 kg			723	9.59		
Butter	0,5 kg	575.98		637.47	6.6	11.6	5.96
3. Milk products							
Cow's milk white cheese	1 kg	534.7		455.54	9.59	11.06	6.49

Sheep's milk yellow cheese	1 kg	1359.97			16.31	20.93	16.63
Gouda cheese	1 kg	919.19	834.99	861.99	13.98	11.94	12.23
Milk for espresso	75 g	86.39	62.99		0.6	0.55	0.7
4. Other food products							
Phyllo for cheese pastry (banitsa)	1 ps.	66.52	99.99	45.99	1.45	1.59	1.39
Ketchup	0,5 l	90.72	94.99	84.99	1.43	2.14	2.59
Eggs (B class)	10 ps.	113.29	157.99	106.99	2.2	2.29	2.65
White sugar	1 kg	76.99	85.99	81.99	1.72	1.65	2.19
White beans	1 kg	237.59	449.99	252.99	1.88	4.92	3.49
Potatoes	1 kg	75.99	34.99	44.99	0.71	0.8	0.89
White rise	1 kg	145	110.99	171.99	2.08	2.4	2.05
Tomato Paste	1 kg	145.79	164.99	146.99	3.06	2.27	4.14
Whiskey Ballantine's	0,7 l	1347.6		1283.9	15.98	20.71	21.89
Plain biscuits (Petit Beure classic)	1 kg	528.3		528.3	10.35	11.27	9.16
Chocolate (Milka, classic)	90 g	73.19	84.99	69	1.29	1.67	1.69
Chocolate dessert (Snickers)	1 ps.		69.36		0.7	0.79	0.79
5. Non-food products							
Fabric softener (Lenor)	1 l	221.99		244.99	3.95	4.49	7.78
Washing powder (Ariel)	3 kg	587.99	599.99	772.99	13.43	19.35	
Tablets for dishwasher (Calgonit, Somat)	1 kg	1354			23.2		
Ironing board with wooden board and metal legs (Vileda)	1 ps.	3857.99			49.99		
Clothes drier (Vileda)	1 ps.	1934.99			15.59		
Bag for travelling (size 53x37x20cm; B41)	1 ps.	2279.99			23.99		
Men socks (100% cotton, Pompea)	1 ps.	335.9			2.99		

100% Cotton panties (Pompea)	1 ps.	623.55			9.59		
Sleeveless undershirt for men	1 ps.	599.99			8.39		
Women blouse with short sleeves (cotton and elastane)	1 ps.	478.8			11.99		
Prefabricated swimming pools (Inteks 4*2)	1 ps.	28990			358.8		
LCD TV (Samsung 32 inch)	1 ps.	36000			550.8		
CD discs (Verbatim)	10 ps.	210			3		
DVD discs (Verbatim)	10 ps.	280			4.56		
Cooking pot (5l)	1 ps.	2999.9	2699.99		39.59		
Teflon coated frying pan (26cm)	1 ps.	583.9		588.99	33.95		