eOiakTcgi, wOTebxg 7 eg wkEq, akmg\k sbAKgi 3415 IMPHAL, SUNDAY, NOVEMBER 26, 2017 obT\lE mkEwkB HUEIYEN LANPAO 3
ꯒꯨꯠꯁ ꯑꯦꯟ ꯁꯥꯔꯕꯤꯁꯦꯁ ꯇꯦꯛꯁ
ꯄꯨꯛꯅꯤꯡ ꯆꯪꯕ ꯀꯟꯖꯨꯃꯔꯁꯤꯡ꯫

ꯑꯥꯏꯇꯦꯝ ꯆꯥꯗ 95 ꯍꯦꯟꯅ ꯖꯤ ꯑꯦꯁ ꯇꯤ ꯁ꯭ꯂꯦꯕꯀꯤ ꯆꯥꯗ 18 ꯗ / ꯃꯈꯥꯗ ꯂꯩ꯫

ꯀꯨꯝꯖꯥ 2017 ꯀꯤ ꯅꯕꯦꯝꯕꯔ 10 ꯗ ꯐꯝꯈꯤꯕ ꯖꯤ ꯑꯦꯁ ꯇꯤ ꯀꯥꯎꯟꯁꯤꯜꯒꯤ ꯃꯤꯐꯝꯅ ꯁꯦꯛꯇꯔ ꯀꯌꯥ ꯑꯃꯁꯨꯡ ꯀꯃꯣꯗꯤꯇꯤ ꯀꯌꯥꯃꯨꯛꯇ ꯖꯤ ꯑꯦꯁ ꯇꯤ ꯔꯦꯠ ꯀꯛꯊꯅꯕ ꯔꯤꯀꯃꯦꯟ ꯇꯧꯈꯤ꯫ ꯍꯥꯏꯂꯥꯏꯠꯁꯤꯡꯗꯨꯗꯤ:-

• ꯆꯥꯗ 28 ꯆꯥꯡ ꯑꯣꯏꯕ ꯄꯣꯠ-ꯆꯩꯁꯤꯡꯒꯤ ꯂꯤꯁꯠ ꯁꯤꯡꯊꯥꯅꯤꯡꯉꯥꯏ ꯑꯣꯏꯅ ꯍꯦꯗꯤꯡ 224 ꯗꯒꯤ ꯁꯨꯞꯅꯒꯤ ꯍꯦꯗꯤꯡ 50 ꯗ ꯍꯟꯊꯍꯜꯂꯦ꯫

• ꯀ꯭ꯂꯥꯁꯤꯐꯤꯀꯦꯁꯟ ꯗꯤꯁꯄꯨꯠꯁꯤꯡ ꯔꯦꯁꯅꯦꯂꯥꯏꯖ ꯇꯧꯅꯕ ꯑꯃꯁꯨꯡ ꯃꯁꯤꯡ ꯍꯟꯊꯍꯟꯅꯕ ꯄꯣꯠ ꯆꯩ ꯀꯌꯥꯃꯔꯨꯝꯒꯤ ꯖꯤ ꯑꯦꯁ ꯇꯤ
ꯔꯦꯠ ꯍꯟꯊꯍꯟꯈꯤ꯫

• ꯇꯥꯡꯗꯥꯡꯕ ꯄꯣꯠ-ꯆꯩꯁꯤꯡ ꯑꯃꯁꯨꯡ ꯁꯥꯔꯕꯤꯁꯁꯤꯡꯒꯤ ꯔꯦꯠ ꯑꯃꯁꯨꯡ ꯇꯦꯛꯁꯦꯕꯤꯂꯤꯇꯤꯒ ꯃꯔꯤ ꯂꯩꯅꯕ ꯏꯁꯨꯁꯤꯡꯗ ꯄꯦꯟꯗꯕ
ꯂꯩꯕꯁꯤꯡ ꯀꯣꯛꯍꯟꯅꯕ ꯁꯦꯡꯗꯣꯛ ꯋꯥꯔꯣꯜꯁꯤꯡ ꯏꯁꯨ ꯇꯧꯈꯤ꯫

• ꯑꯀꯛꯅꯕ ꯄꯣꯠ-ꯆꯩꯁꯤꯡ ꯑꯃꯁꯨꯡ ꯁꯥꯔꯕꯤꯁꯤꯡꯗ ꯔꯦꯠ ꯀꯛꯊꯕꯅ ꯍꯦꯟꯗꯤꯀ꯭ꯔꯥꯐ, ꯔꯦꯁꯇꯨꯔꯦꯟꯠꯁꯤꯡ ꯑꯃꯁꯨꯡ ꯑꯦꯚꯤꯑꯦꯁꯟ
ꯁꯦꯛꯇꯔꯁꯤꯡꯗ ꯃꯇꯦꯡ ꯄꯥꯡꯂꯒꯅꯤ꯫

• ꯑꯍꯣꯡꯕꯁꯤꯡ ꯑꯁꯤ 2017 ꯀꯤ ꯅꯕꯦꯝꯕꯔ 15 ꯗꯒꯤ ꯆꯠꯅꯒꯗꯕꯅꯤ꯫

ꯆꯥꯗ 28 ꯗꯒꯤ ꯆꯥꯗ 18
ꯆꯥꯗ 18 ꯗꯒꯤ ꯆꯥꯗ 5

• ꯆꯥꯎꯊꯣꯛꯍꯟꯕ ꯆꯦꯡꯒꯤ ꯆꯤꯀꯤ, ꯄꯤꯅꯠ ꯆꯤꯀꯤ, ꯊꯣꯏꯗꯤꯡꯒꯤ ꯆꯤꯀꯤ,
ꯗꯦꯚꯗꯤ, ꯇꯤꯜꯔꯦꯞꯗꯤ, ꯈꯖꯥ, ꯀꯖꯨꯋꯥꯂꯤ, ꯒ꯭ꯔꯥꯎꯅꯠ ꯁ꯭ꯋꯤꯠꯁ ꯘꯇꯥ, ꯀꯨꯂꯤꯌꯥ

• ꯕ꯭ꯔꯥꯟ ꯃꯃꯤꯡ ꯑꯃ ꯌꯥꯎꯕ ꯌꯨꯅꯤꯠ ꯀꯟꯇꯦꯅꯔꯗ ꯍꯥꯞꯄ ꯑꯂꯨꯒꯤ ꯌꯥꯝ

• ꯆꯠꯅꯤ ꯄꯥꯎꯗꯔ

• ꯌꯨꯕꯤ ꯑꯀꯪꯕ

• ꯂꯁꯤꯡꯒꯤ ꯅꯦꯋꯔ ꯌꯥꯎꯅ ꯅꯦꯔꯣ ꯋꯨꯕꯟ ꯐꯦꯕ꯭ꯔꯤꯛ (ꯁꯤꯖꯤꯟꯅꯗꯕ ꯏꯟꯄꯨꯠ
ꯇꯦꯛꯁ ꯀ꯭ꯔꯦꯗꯤꯠ ꯔꯤꯐꯟ ꯇꯧꯗꯕ)

• ꯏꯗꯂꯤ, ꯗꯣꯁꯥ ꯕꯇꯔ

• ꯐꯤꯅꯤꯁ ꯂꯦꯗꯔ, ꯆꯥꯃꯣꯏꯁ ꯑꯃꯁꯨꯡ ꯀꯝꯄꯣꯖꯤꯁꯟ ꯂꯦꯗꯔ

• ꯀꯣꯌꯔ ꯀꯣꯗꯦꯖ ꯑꯃꯁꯨꯡ ꯔꯣꯞꯁꯤꯡ, ꯖꯨꯠ ꯇ꯭ꯋꯥꯏꯟ, ꯀꯣꯌꯔ
ꯄ꯭ꯔꯗꯛꯁꯤꯡ

• ꯐꯤꯁꯤꯡ ꯅꯦꯠ ꯑꯃꯁꯨꯡ ꯐꯤꯁꯤꯡ ꯍꯨꯛꯁꯤꯡ

• ꯐ꯭ꯂꯥꯏꯑꯦꯁ ꯕ꯭ꯔꯤꯛꯁꯤꯡ• ꯒꯨꯑꯣꯔ ꯃꯤꯜ

• ꯍꯣꯞ ꯀꯣꯟ (ꯇꯛꯈꯥꯏꯕ, ꯄꯥꯎꯗꯔ ꯅꯠꯇꯕ ꯅꯠꯇ꯭ꯔꯒ ꯄꯦꯂꯦꯠꯀꯤ ꯃꯑꯣꯡꯗ)

• ꯁ꯭ꯋꯨꯏꯠ ꯄꯣꯇꯦꯇꯣꯁ, ꯃꯦꯅꯤꯑꯣꯛ ꯀꯨꯝꯕ ꯑꯀꯪꯕ ꯚꯦꯖꯤꯇꯦꯕꯜꯁꯤꯡ

• ꯑꯟꯋꯥꯛ ꯀꯣꯀꯣꯅꯠ ꯁꯦꯜ

• ꯏꯪꯍꯜꯂꯕ ꯅꯠꯇ꯭ꯔꯒ ꯀꯪꯍꯜꯂꯕ ꯉꯥ (ꯕ꯭ꯔꯥꯟ ꯅꯦꯝ ꯌꯥꯎꯕ ꯌꯨꯅꯤꯠ ꯀꯟꯇꯦꯟꯅꯔꯗ
ꯍꯥꯞꯇꯕ)
• ꯈꯟꯁꯥꯔꯤ ꯁꯨꯒꯔ

• ꯀꯟꯗꯦꯟꯁ ꯃꯤꯜꯛ

• ꯔꯤꯐꯥꯏꯟ ꯁꯨꯒꯔ ꯑꯃꯁꯨꯡ ꯁꯤꯒꯔ ꯀ꯭ꯌꯨꯞꯁꯤꯡ

• ꯄꯥꯁꯇꯥ

• ꯀꯔꯤ ꯄꯦꯁꯠ, ꯃꯥꯌꯣꯅꯥꯏꯖ ꯑꯃꯁꯨꯡ ꯁꯂꯥꯠ ꯗ꯭ꯔꯦꯁꯤꯡ,
ꯃꯤꯛꯁ ꯀꯣꯟꯗꯤꯃꯦꯟꯠꯁ ꯑꯃꯁꯨꯡ ꯃꯤꯛꯁ ꯁꯤꯖꯅꯤꯡ

• ꯗꯥꯏꯕꯦꯇꯤꯛꯀꯤ ꯆꯤꯟꯖꯥꯛ

• ꯃꯦꯗꯤꯁꯅꯦꯜ ꯒ꯭ꯔꯦꯠꯀꯤ ꯑꯣꯛꯁꯤꯖꯦꯟ

• ꯄ꯭ꯔꯤꯟꯇꯤꯡꯒꯤ ꯃꯨꯛ

• ꯖꯨꯠ ꯑꯃꯁꯨꯡ ꯀꯇꯟꯒꯤ ꯍꯦꯟ ꯕꯦꯛꯁꯁꯤꯡ ꯑꯃꯁꯨꯡ ꯁꯣꯄꯤꯡ ꯕꯦꯛꯁꯤꯡ

• ꯇꯨꯄꯤꯁꯤꯡ (ꯑꯔꯣꯟꯕ ꯅꯠꯇ꯭ꯔꯒ ꯀ꯭ꯔꯣꯁꯆꯦꯇꯦꯠ)

• ꯑꯅꯣꯛꯀꯤ ꯐ꯭ꯔꯦꯝꯁꯤꯡ

• ꯋꯥ ꯅꯠꯇ꯭ꯔꯒ ꯂꯤꯅ ꯃꯄꯨꯡ ꯑꯣꯏꯅ ꯁꯦꯝ ꯁꯥꯕ ꯐꯔꯅꯤꯆꯔ
ꯇꯥꯡꯗꯥꯡꯕ ꯁꯥꯔꯕꯤꯁ ꯈꯔꯗ ꯖꯤ ꯑꯦꯁ ꯇꯤ ꯔꯦꯠꯁꯤꯡꯒ ꯃꯔꯤ ꯂꯩꯅꯕ ꯑꯍꯣꯡꯕꯁꯤꯡ

• ꯑꯦꯌꯔ ꯀꯟꯗꯤꯁꯟ ꯇꯧꯕ ꯅꯠꯇ꯭ꯔꯒ ꯇꯧꯗ꯭ꯔꯕꯁꯨ ꯁ꯭ꯇꯦꯟ ꯑꯦꯂꯣꯟ ꯔꯦꯁꯇꯨꯔꯦꯟꯠ ꯈꯨꯗꯤꯡꯃꯛ ꯑꯥꯏ ꯇꯤ ꯁꯤ ꯌꯥꯎꯗꯅ ꯆꯥꯗ 5 ꯄꯤꯒꯅꯤ꯫ ꯐꯨꯠ ꯄꯥꯔꯁꯦꯜꯁꯤꯡ (ꯅꯠꯇ꯭ꯔꯒ ꯇꯦꯛꯑꯋꯦꯁꯤꯡ) ꯁꯨ ꯑꯥꯏ
ꯇꯤ ꯁꯤ ꯌꯥꯎꯗꯅ ꯖꯤ ꯑꯦꯁ ꯇꯤ ꯆꯥꯗ 5 ꯄꯤꯒꯅꯤ꯫

• ꯍꯣꯇꯦꯜ ꯄ꯭ꯔꯦꯃꯤꯖꯤꯁꯇ ꯂꯩꯕ ꯅꯣꯡꯃꯗ ꯌꯨꯅꯤꯠ ꯑꯃꯗ ꯂꯨꯄꯥ 7500 ꯗꯒꯤ ꯍꯟꯊꯕ ꯇꯥꯔꯤꯐ ꯑꯣꯏꯕ ꯀꯥ ꯁꯤꯖꯤꯟꯅꯕ ꯔꯦꯁꯇꯨꯔꯦꯟꯠꯁꯤꯡꯁꯨ ꯑꯥꯏ ꯇꯤ ꯁꯤ ꯌꯥꯎꯗꯅ ꯖꯤ ꯑꯦꯁ ꯇꯤ ꯆꯥꯗ 5 ꯄꯤꯒꯅꯤ꯫ • ꯍꯣꯇꯦꯜ ꯄ꯭ꯔꯦꯃꯤꯖꯤꯁꯇ ꯂꯩꯕ ꯅꯣꯡꯃꯗ ꯔꯨꯝ ꯇꯔꯤꯐ ꯂꯨꯄꯥ 7500 ꯑꯃꯁꯨꯡ ꯃꯁꯤꯗꯒꯤ ꯍꯦꯟꯕ (ꯁꯤꯡꯒꯜ ꯔꯨꯝ ꯑꯃ ꯑꯣꯏꯔꯕꯁꯨ) ꯃꯁꯤꯗꯒꯤ ꯍꯦꯟꯕ ꯀꯥ ꯁꯤꯖꯤꯟꯅꯕ ꯔꯦꯁꯇꯨꯔꯦꯟꯠꯁꯤꯡ ꯃꯄꯨꯡ
ꯐꯥꯕ ꯑꯥꯏ ꯇꯤ ꯁꯤꯒ ꯂꯣꯏꯅꯅ ꯖꯤ ꯑꯦꯁ ꯇꯤ ꯆꯥꯗ 18 ꯄꯤꯒꯅꯤ꯫

• ꯑꯥꯎꯠ ꯀꯦꯇꯔꯤꯡ ꯃꯈꯥ ꯇꯥꯅ ꯑꯥꯏ ꯇꯤ ꯁꯤꯒ ꯂꯣꯏꯅꯅ ꯆꯥꯗ 18 ꯑꯣꯏꯒꯅꯤ꯫

• “ꯄ꯭ꯔꯣꯇꯦꯛꯇꯦꯗ ꯃꯣꯅꯨꯃꯦꯟꯠꯁꯤꯡ” ꯗ ꯆꯪꯕꯒꯤ ꯁꯥꯔꯕꯤꯁꯁꯤꯡꯗ ꯖꯤ ꯑꯦꯁ ꯇꯤ ꯂꯧꯔꯣꯏ꯫

ꯇꯥꯔꯤꯛ 15/11/2017 ꯗꯒꯤ ꯖꯤ ꯑꯦꯁ ꯇꯤ ꯍꯟꯊꯍꯜꯂꯕ ꯄꯣꯠꯆꯩꯁꯤꯡꯒꯤ ꯑꯃꯁꯨꯡ ꯁꯥꯔꯕꯤꯁꯁꯤꯡꯒꯤ ꯃꯄꯨꯡ ꯐꯥꯕ ꯂꯤꯁꯠ URL goo.gl/9nSzq5. ꯃꯁꯤꯒꯤ ꯃꯇꯨꯡꯏꯟꯅ ꯆꯥꯟꯅꯕ ꯃꯑꯣꯡꯗ ꯄꯣꯠꯆꯩꯁꯤꯡ ꯑꯃꯁꯨꯡ ꯁꯥꯔꯕꯤꯁꯁꯤꯡ ꯑꯁꯤꯒꯤ ꯃꯃꯜ / ꯑꯦꯝ ꯑꯥꯔ ꯄꯤ ꯍꯟꯊꯒꯅꯤ꯫ ꯀꯟꯖꯨꯃꯔꯁꯤꯡꯅ ꯂꯩꯕ ꯃꯇꯝꯗ ꯍꯟꯊꯔꯤꯕꯁꯤꯡ ꯑꯁꯤ ꯈꯪꯒꯗꯕꯅꯤ꯫ ꯄꯦꯟꯗꯕ ꯂꯩꯔꯕꯗꯤ ꯀꯟꯖꯨꯃꯔꯁꯤꯡꯗ ꯑꯦꯟꯇꯤ ꯄ꯭ꯔꯣꯐꯤꯇꯤꯌꯥꯔꯤꯡꯒꯤ ꯁ꯭ꯇꯦꯠ ꯁ꯭ꯀ꯭ꯔꯤꯅꯤꯡ ꯀꯃꯤꯇꯤꯁꯤꯡ ꯅꯠꯇ꯭ꯔꯒ ꯁꯦꯟꯇ꯭ꯔꯦꯜ ꯁ꯭ꯇꯦꯟꯗꯤꯡ ꯀꯃꯤꯇꯤꯗ ꯋꯥꯀꯠꯅꯕ ꯄꯥꯎꯇꯥꯛ ꯄꯤꯔꯤ꯫

ꯆꯥꯗ 12 ꯗꯒꯤ ꯆꯥꯗ 5
ꯆꯥꯕ ꯑꯃꯁꯨꯡ ꯌꯨꯝꯗ ꯄꯨꯔꯛꯅꯕ ꯄꯣꯠ ꯑꯣꯔꯗꯔ ꯇꯧꯕ ꯍꯦꯟꯅ ꯉꯝꯅꯔꯒꯅꯤ
ꯖꯤ ꯑꯦꯁ ꯇꯤ- ꯑꯐꯕ ꯑꯃꯁꯨꯡ ꯑꯆꯨꯝꯕ ꯇꯦꯛꯁ ꯑꯃ
ꯁꯦꯟꯇ꯭ꯔꯦꯜ ꯕꯣꯔꯠ ꯑꯣꯐ ꯑꯦꯛꯁꯥꯏꯖ ꯑꯦꯟ ꯀꯁꯇꯝꯁ ꯑꯦꯟ
ꯀꯃꯔꯁꯤꯑꯦꯜ ꯇꯦꯛꯁꯦꯁ ꯗꯤꯄꯥꯔꯠꯃꯦꯟꯠ ꯑꯣꯐ ꯁ꯭ꯇꯦꯠꯁ/ ꯌꯨꯅꯤꯌꯟ ꯇꯦꯔꯤꯇꯣꯔꯤꯁ

www.cbec.gov.in,www.cbec-gst.gov.in

ꯆꯥꯗ 18 ꯗꯒꯤ ꯆꯥꯗ 12
ꯆꯥꯗ 5 ꯗꯒꯤ ꯅꯤꯜ
ꯅꯍꯥꯛꯀꯤ ꯔꯦꯁꯇꯨꯔꯦꯟꯠ ꯕꯤꯜꯗ ꯖꯤ ꯑꯦꯁ
ꯇꯤ ꯆꯥꯗ 18 ꯗꯒꯤ 5 ꯗ ꯍꯟꯊꯔꯦ

• ꯐꯔꯅꯤꯆꯔ, ꯃꯦꯇ꯭ꯔꯦꯁ, ꯕꯦꯗꯤꯡ ꯑꯃꯁꯨꯡ ꯃꯥꯟꯅꯕ ꯐꯔꯅꯤꯁꯤꯡ

• ꯁ꯭ꯀꯤꯟ ꯋꯥꯁꯤꯡꯒꯤ ꯃꯍꯤ ꯅꯠꯇ꯭ꯔꯒ ꯀ꯭ꯔꯤꯝ

• ꯇ꯭ꯔꯪꯛ, ꯁꯨꯏꯀꯦꯁ, ꯕꯦꯅꯤꯇꯤ ꯀꯦꯁꯤꯡ, ꯕ꯭ꯔꯤꯐ ꯀꯦꯁꯁꯤꯡ, ꯇ꯭ꯔꯦꯚꯦꯂꯤꯡ ꯕꯦꯛꯁꯤꯡ ꯑꯃꯁꯨꯡ ꯑꯇꯩ ꯍꯦꯟ ꯕꯦꯛꯁꯤꯡ,
ꯀꯦꯁꯁꯤꯡ

• ꯗꯤꯇꯔꯖꯦꯟꯠꯁꯤꯡ ꯋꯥꯁꯤꯡ ꯑꯃꯁꯨꯡ ꯀ꯭ꯂꯤꯅꯤꯡ ꯄ꯭ꯔꯤꯄꯔꯦꯁꯟꯁꯤꯡ

• ꯁꯝꯄꯨꯁꯤꯡ; ꯍꯦꯌꯔ ꯀ꯭ꯔꯤꯝ, ꯍꯦꯌꯔ ꯗꯥꯏꯁꯤꯡ (ꯅꯦꯆꯔꯦꯜ), ꯍꯥꯔꯕꯦꯜ ꯅꯠꯇ꯭ꯔꯒ ꯁꯤꯟꯊꯦꯇꯤꯛ) ꯑꯃꯁꯨꯡ ꯃꯥꯟꯅꯕ ꯑꯇꯩ
ꯄꯣꯠꯆꯩꯁꯤꯡ; ꯍꯦꯅꯥ ꯄꯥꯎꯗꯔ ꯅꯠꯇ꯭ꯔꯒ ꯄꯦꯁꯠ, ꯑꯇꯩ ꯑꯇꯣꯞꯄ ꯃꯆꯜꯁꯤꯡꯒ ꯌꯥꯟꯁꯤꯟꯅꯗꯕ ꯑꯣꯏꯒꯗꯕꯅꯤ

• ꯄꯥꯔꯐ꯭ꯌꯨꯝꯁꯤꯡ ꯑꯃꯁꯨꯡ ꯇꯣꯏꯂꯦꯠꯀꯤ ꯏꯁꯤꯡꯁꯤꯡ

• ꯕ꯭ꯌꯨꯇꯤ ꯅꯠꯇ꯭ꯔꯒ ꯃꯦꯛꯑꯞ ꯀꯤ ꯄ꯭ꯔꯤꯄꯔꯦꯁꯟꯁꯤꯡ

• ꯂꯦꯝꯞꯁꯤꯡ ꯑꯃꯁꯨꯡ ꯂꯥꯏꯇꯤꯡ ꯐꯤꯇꯤꯡꯁꯤꯡ

• ꯄ꯭ꯔꯥꯏꯃꯥꯔꯤ ꯁꯦꯜꯁꯤꯡ ꯑꯃꯁꯨꯡ ꯄ꯭ꯔꯥꯃꯥꯔꯤ ꯕꯦꯇ꯭ꯔꯤꯁꯤꯡ

• ꯁꯦꯅꯤꯇꯔꯤ ꯋꯦꯌꯔ ꯑꯃꯁꯨꯡ ꯃꯈꯜ ꯈꯨꯗꯤꯡꯒꯤ ꯃꯗꯨꯒꯤ
ꯁꯔꯨꯛꯁꯤꯡ

• ꯄ꯭ꯂꯥꯁꯇꯤꯛꯀꯤ ꯄꯣꯠꯆꯩꯁꯤꯡ, ꯐ꯭ꯂꯣꯔ ꯀꯣꯚꯔꯤꯡꯁꯤꯡ, ꯕꯥꯠꯁꯤꯡ, ꯁꯣꯋꯔ, ꯁꯤꯡꯛꯁꯤꯡ,
ꯋꯥꯁ ꯚꯦꯁꯤꯟꯁꯤꯡ, ꯁꯤꯠꯁꯤꯡ, ꯄ꯭ꯔꯥꯁꯇꯤꯛꯀꯤ ꯁꯦꯅꯤꯇꯔꯤ ꯋꯦꯌꯔ

• ꯃꯈꯜ ꯈꯨꯗꯤꯡꯒꯤ ꯁꯦꯔꯥꯃꯤꯛ ꯇꯥꯏꯜꯁꯤꯡ

• ꯕꯦꯀꯝ ꯐ꯭ꯂꯥꯛꯁꯁꯤꯡ ꯑꯃꯁꯨꯡ ꯂꯥꯏꯇꯔꯁꯤꯡ ꯒꯨꯝꯕ ꯃꯈꯜ ꯃꯈꯥ ꯀꯌꯥꯒꯤ ꯄꯣꯠ-ꯆꯩꯁꯤꯡ

• ꯈꯨꯗꯥꯡ ꯘꯔꯤꯁꯤꯡ, ꯀ꯭ꯂꯣꯛꯁꯤꯡ, ꯋꯥꯠꯁ ꯃꯨꯚꯃꯦꯟꯠ, ꯋꯥꯠꯁ ꯀꯦꯁꯁꯦꯁ, ꯁ꯭ꯇ꯭ꯔꯦꯞꯁꯤꯡ, ꯄꯥꯔꯠꯁꯤꯡ

• ꯂꯦꯗꯔꯒꯤ ꯑꯦꯄꯔꯦꯜ ꯑꯃꯁꯨꯡ ꯐꯤꯔꯣꯜꯅꯆꯤꯡꯕ ꯄꯣꯠꯁꯤꯡ, ꯒꯠꯁꯤꯡ, ꯐꯔꯁ꯭ꯀꯤꯟ, ꯑꯥꯔꯇꯤꯐꯤꯁꯤꯑꯦꯜ ꯐꯔ ꯑꯃꯁꯨꯡ
ꯁꯦꯠꯂꯔꯤ ꯑꯃꯁꯨꯡ ꯁꯥ ꯈꯨꯗꯤꯡꯃꯛꯀꯤ ꯍꯥꯔꯅꯦꯁ ꯀꯨꯝꯕ ꯑꯇꯩ ꯄꯣꯠ-ꯆꯩꯁꯤꯡ

• ꯀꯠꯂꯔꯤ ꯁ꯭ꯇꯣꯞꯁꯤꯡ, ꯀꯨꯀꯔꯁꯤꯡ ꯑꯃꯁꯨꯡ ꯃꯥꯟꯅꯕ ꯅꯟ ꯏꯂꯦꯛꯇ꯭ꯔꯤꯛ ꯗꯣꯃꯦꯁꯇꯤꯛ ꯑꯦꯄ꯭ꯂꯥꯏꯟꯁꯤꯡꯒꯨꯝꯕ ꯄꯣꯠꯆꯩꯁꯤꯡ

• ꯔꯥꯖꯔ ꯑꯃꯁꯨꯡ ꯔꯥꯖꯔ ꯕ꯭ꯂꯦꯠꯁꯤꯡ

• ꯃꯜꯇꯤ ꯐꯪꯁꯅꯦꯜ ꯄ꯭ꯔꯤꯟꯇꯔꯁꯤꯡ ꯀꯥꯇ꯭ꯔꯤꯖꯁꯤꯡ

• ꯑꯦꯂꯨꯃꯤꯅꯤꯌꯝꯒꯤ ꯊꯣꯡꯅꯥꯎꯁꯤꯡ ꯑꯃꯁꯨꯡ ꯐ꯭ꯔꯦꯝꯁꯤꯡ

• ꯕꯣꯔꯠ, ꯁꯤꯠꯀꯨꯝꯕ ꯄ꯭ꯂꯥꯁꯇꯔꯒꯤ ꯄꯣꯠ-ꯆꯩꯁꯤꯡ

• ꯁꯤꯃꯦꯟꯠ ꯅꯠꯇ꯭ꯔꯒ ꯀꯟꯀ꯭ꯔꯤꯠ ꯅꯠꯇ꯭ꯔꯒ ꯁ꯭ꯇꯣꯟ ꯑꯃꯁꯨꯡ
ꯑꯥꯔꯇꯤꯐꯤꯁꯤꯑꯦꯜ ꯁ꯭ꯇꯣꯟ ꯒꯤ ꯄꯣꯠꯆꯩꯁꯤꯡ

• ꯁꯤꯔꯥꯃꯤꯛ ꯐ꯭ꯂꯣꯔꯤꯡ ꯕ꯭ꯂꯣꯛꯁꯤꯡ, ꯄꯥꯏꯞꯁꯤꯡ, ꯀꯣꯟꯗꯨꯏꯠꯁꯤꯡ, ꯄꯥꯏꯞ ꯐꯤꯇꯤꯡꯁꯤꯡ

• ꯋꯥꯜ ꯄꯦꯄꯔꯁꯤꯡ ꯑꯃꯁꯨꯡ ꯋꯥꯜ ꯀꯣꯚꯔꯤꯡꯁꯤꯡ

• ꯃꯈꯜ ꯈꯨꯗꯤꯡꯃꯛꯀꯤ ꯒ꯭ꯂꯥꯁ ꯑꯃꯁꯨꯡ ꯃꯤꯡꯁꯦꯜ, ꯁꯦꯐꯇꯤ ꯒ꯭ꯂꯥꯁ, ꯁꯤꯠꯁꯤꯡ, ꯒ꯭ꯂꯥꯁꯋꯦꯌꯔꯒꯨꯝꯕ
ꯒ꯭ꯂꯥꯁꯀꯤ ꯄꯣꯠ-ꯆꯩꯁꯤꯡ

• ꯔꯦꯗꯤꯑꯣ ꯑꯃꯁꯨꯡ ꯇꯦꯂꯤꯚꯤꯖꯟ ꯕ꯭ꯔꯣꯗꯀꯥꯁꯇꯤꯡꯒꯤ ꯏꯂꯦꯛꯇ꯭ꯔꯤꯀꯦꯜ ꯑꯦꯄꯔꯦꯇꯁ

• ꯁꯥꯎꯟ ꯔꯦꯀꯣꯔꯗꯤꯡ ꯅꯠꯇ꯭ꯔꯒ ꯔꯤ ꯄ꯭ꯔꯗ꯭ꯌꯨꯁꯤꯡ ꯑꯦꯄꯔꯦꯇꯁ

• ꯃ꯭ꯌꯨꯖꯤꯀꯦꯜ ꯏꯟꯁꯇ꯭ꯔꯨꯃꯦꯟꯠ ꯈꯨꯗꯤꯡꯃꯛ ꯑꯃꯁꯨꯡ ꯃꯈꯣꯏꯒꯤ ꯄꯥꯠꯁꯤꯡ

• ꯈꯨꯠꯁꯦꯝꯒꯤ ꯂꯩꯁꯤꯡ, ꯐꯣꯂꯤꯑꯦꯖ ꯑꯃꯁꯨꯡ ꯈꯨꯠꯁꯦꯝꯒꯤ ꯍꯩ-ꯔꯥꯁꯤꯡ

• ꯑꯦꯛꯁꯄ꯭ꯂꯣꯁꯤꯞꯁꯤꯡ, ꯑꯦꯟꯇꯤꯅꯣꯀꯤꯡ ꯄ꯭ꯔꯤꯄꯔꯦꯁꯟ, ꯐꯌꯥꯔ ꯋꯥꯔꯛꯁꯤꯡ

• ꯀꯣꯀꯨꯋꯥ ꯕꯇꯔ, ꯐꯦꯠ, ꯑꯣꯏꯜ ꯄꯥꯎꯗꯔ

• ꯀꯣꯐꯤꯒꯤ ꯀꯟꯁꯦꯟꯇ꯭ꯔꯦꯠꯁꯤꯡ, ꯏꯁꯦꯟꯁ ꯑꯃꯁꯨꯡ ꯑꯦꯛꯁꯇ꯭ꯔꯦꯛ,
ꯃꯈꯜ ꯃꯈꯥ ꯀꯌꯥꯒꯤ ꯐꯨꯠ ꯄ꯭ꯔꯤꯄꯔꯦꯁꯟꯁꯤꯡ

• ꯆꯣꯀꯂꯦꯠꯁꯤꯡ, ꯆ꯭ꯋꯤꯡꯒꯝ/ ꯕꯕꯜ ꯒꯝ

• ꯃꯣꯜꯠ ꯑꯦꯛꯁꯇ꯭ꯔꯦꯛ ꯑꯃꯁꯨꯡ ꯌꯥꯝꯒꯤ ꯐꯨꯠ ꯄ꯭ꯔꯤꯄꯔꯦꯁꯟꯁꯤꯡ, ꯒ꯭ꯔꯣꯠꯁꯤꯡ, ꯃꯤꯜ, ꯁ꯭ꯇꯥꯔꯠꯁ
ꯅꯠꯇ꯭ꯔꯒ ꯃꯣꯜꯠ ꯑꯦꯛꯁꯇ꯭ꯔꯦꯛ

• ꯆꯣꯀꯂꯦꯠ ꯇꯩꯕ ꯅꯠꯇ꯭ꯔꯒ ꯆꯣꯀꯂꯦꯠ ꯌꯥꯎꯕ ꯋꯦꯐꯜꯁꯤꯡ ꯑꯃꯁꯨꯡ ꯋꯦꯐꯔꯁꯤꯡ

• ꯋꯦꯌꯔ, ꯀꯦꯕꯜꯁꯤꯡ, ꯏꯂꯦꯛꯇ꯭ꯔꯤꯀꯦꯜ ꯄ꯭ꯂꯛꯁꯤꯡ, ꯁ꯭ꯋꯤꯁꯁꯤꯡ, ꯁꯣꯀꯦꯠꯁꯤꯡ, ꯐ꯭ꯌꯨꯖꯁꯤꯡ

• ꯄꯥꯔꯇꯤꯀꯜ/ ꯐꯥꯏꯕꯔ ꯕꯣꯔꯠꯁꯤꯡ ꯑꯃꯁꯨꯡ ꯄ꯭ꯂꯥꯏꯋꯨꯠ; ꯎꯒꯤ ꯄꯣꯠꯆꯩ, ꯎꯒꯤ ꯐ꯭ꯔꯦꯝ, ꯄꯦꯗꯤꯡ
ꯕ꯭ꯂꯣꯛꯁꯤꯡ

• ꯍꯛꯆꯥꯡ ꯁꯥꯖꯦꯜꯒꯤ ꯏꯀ꯭ꯋꯨꯏꯞꯃꯦꯟꯠ, ꯐꯦꯁꯇꯤꯕꯦꯜ ꯑꯃꯁꯨꯡ ꯀꯥꯔꯅꯤꯕꯦꯜ ꯏꯀ꯭ꯋꯨꯏꯞꯃꯦꯟꯠ

• ꯒꯣꯒꯜꯁ
ꯌꯥꯝꯂꯕ ꯄꯣꯠꯆꯩꯁꯤꯡ ꯑꯃꯁꯨꯡ ꯁꯥꯔꯕꯤꯁꯤꯡꯒꯤ
ꯖꯤ ꯑꯦꯁ ꯇꯤ ꯃꯃꯜꯁꯤꯡ ꯍꯟꯊꯕꯗꯒꯤ
ꯀꯟꯖꯨꯃꯔꯁꯤꯡꯅ ꯀꯥꯟꯅꯔꯒꯅꯤ