



## **This document has been provided by the International Center for Not-for-Profit Law (ICNL).**

ICNL is the leading source for information on the legal environment for civil society and public participation. Since 1992, ICNL has served as a resource to civil society leaders, government officials, and the donor community in over 90 countries.

Visit ICNL's **Online Library** at  
<http://www.icnl.org/knowledge/library/index.htm>  
for further resources and research from countries all over the world.

### Disclaimers

**Content.** The information provided herein is for general informational and educational purposes only. It is not intended and should not be construed to constitute legal advice. The information contained herein may not be applicable in all situations and may not, after the date of its presentation, even reflect the most current authority. Nothing contained herein should be relied or acted upon without the benefit of legal advice based upon the particular facts and circumstances presented, and nothing herein should be construed otherwise.

**Translations.** Translations by ICNL of any materials into other languages are intended solely as a convenience. Translation accuracy is not guaranteed nor implied. If any questions arise related to the accuracy of a translation, please refer to the original language official version of the document. Any discrepancies or differences created in the translation are not binding and have no legal effect for compliance or enforcement purposes.

**Warranty and Limitation of Liability.** Although ICNL uses reasonable efforts to include accurate and up-to-date information herein, ICNL makes no warranties or representations of any kind as to its accuracy, currency or completeness. You agree that access to and use of this document and the content thereof is at your own risk. ICNL disclaims all warranties of any kind, express or implied. Neither ICNL nor any party involved in creating, producing or delivering this document shall be liable for any damages whatsoever arising out of access to, use of or inability to use this document, or any errors or omissions in the content thereof.

*Adopted by the National Assembly of RA on 14 December 2001*

**LAW OF THE REPUBLIC OF ARMENIA  
ON AMENDMENTS AND SUPPLEMENTS IN THE LAW "ON TAXES"**

**Article 1.** In article 3 replace the words “physical and legal persons, enterprises without a status of a legal person” with “**physical and legal persons (including from non resident physical persons, offices of foreign legal entities, branches of foreign legal entities, representations), institutions, local municipal entities**”.

**Article 2.** In article 5 replace the words “physical and legal persons, enterprises without a status of a legal person” with “**physical and legal persons (including from non resident physical persons, offices of foreign legal entities, branches of foreign legal entities, representations), institutions, local municipal entities**”.

**Article 3.** Rewrite the second part of article 6 as follows:

“Tax agent is the legal person (including office, branch or representation of a foreign legal entity), individual entrepreneur, institution, local municipal entity making payments (disbursements or in kind supply) to taxpayers that is obliged by law to calculate, withhold, (collect) and pay to the RA and community budgets the taxes (including indirect) of the taxpayers from their incomes, while making payments (disbursements or in kind supply) to them.

**Article 4 .** Add the following paragraph into article 20:

“Taxpayers are obliged to submit reports to tax authorities on the production, physical volumes of sales as well as actual prices of goods (including average) included in the list and according to procedures defined by the RA government.

**Article 5 .** In article 22 replace the words “on other norms defined by the Government of the RA” with the following:

**“on the 25 percent extra charge of revenue,  
on documented data of goods, jobs, fixing of actual prices of services provided and control purchases directed to maintenance of the exploitation rules of cash registers of the given taxpayer.**

**The results of control purchases designed by this article are applied for the non-documented transactions”.**

**Article 6.** Add the following part to article 25

**“Tax declarations filed to tax entities for the audited period shall not be adjusted during the audit conducted by tax entities”**