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*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 PRESUMPTIVE  
PAYMENTS ”**

Article 1. Amend article 7 of the Law on Presumptive tax payments with sub-clauses **18 and 19** with the following content:

"18. organization of bathhouses and washhouses,

19. gas filling activities of vehicles."

Article 2. Amend article 10 of the Law with new clause 9 with the following content:

“9. This article does not relate to the taxpayers specified in sub-clause 17 of article 7. Those taxpayers file reports on the base data to their regional tax inspectorates in accordance with procedures established by the MSR”.

Article 3. In article 13 of the Law

a) amend clause 2 with the following content:

“The taxpayers that carry out activities specified in sub-clause 17 of article 7 shall file monthly declarations on the base data to their regional tax inspectorates for each month till the 15<sup>th</sup> (inclusive) of the following month”.

**b) in clauses 3, 4 and 5 replace number “25” with number “15”**

c) add a new 6th clause with the following content:

**"6. The information specified in clause 2 of article 28 of the Law shall be filed by taxpayers for each month by the 15th of the following month."**

Article 4. In clause 1 of the article 19 of the Law replace number “25” with number “15”.

Article 5. In article 20 of the Law replace “, “c”, “ with “with the exception for trading activities, conducted through sales kiosks or directly from residential places which are situated outside trading places, with area not exceeding 7 sq.m. for Yerevan and 10 sq.m. for other places”.

Article 6. In the article 25 of the Law:

a) in clause 2 replace “against the revenues gained from trading activity” with “for conducting trading activity”

b) declare void clause 4

Article 7. In the article 28 of the Law:

a) in the heading add “and presenting information” after “submission”

b) amend the article with new part with the following content:

“The taxpayers file to tax authorities information specified by the Government, on parties conducting trading activities in places designed for conducting trading activities.”

Article 8. Rephrase the article 34 of the Law in the following way:

“Article 34. The rate of presumptive payments for activities in the sphere of public catering

The rate of monthly presumptive payment makes 2000 fold the product of the base data and the adjustment ratio, in drams”.

Article 9. Rephrase the clause 1 of the Article 35 of the Law as follows:

“1. The area of the space in square meters used for public catering activities is taken as base data for calculating presumptive payment rate”.

Article 10. In article 36 of the Law:

a) rephrase sub-clause “b” as follows:

**“b) for show bars and other public catering places with stage performances as well as bars operating from 12:00 a.m. to 6:00 a.m. an additional factor of 2.0 is used”.**

b) in sub-clause “d” replace number “1.2” with “1.5”.

**c) add sub-clauses "e" and "f" with the following content:**

**"e) in case if the area used for providing with public catering service does not exceed 50 sq.m., an additional 0.75 adjustment ratio is used.**

**f) for (objects) places conducting public catering service in marzes Syunik, Vayots Dzor, Shirak, Lori, Tavoush, additional 0.7 adjustment ration is used."**

Article 11. After chapter 4 of the Law add a new chapter 4<sup>1</sup> with the following content:

“Chapter 4<sup>1</sup> Presumptive payments for organization of bathhouses and washhouses

Article 36<sup>1</sup> . The concepts used for calculating presumptive payments for organization of bathhouses and washhouses

For this particular law the concept of organization of bathhouses and washhouses includes, in particular, the washhouses, solariums, saunas, bathhouses and steam baths.

Article 36<sup>2</sup>. Taxpayers for activities in the sphere of organization of bathhouses and washhouses

Taxpayers are those legal entities and individuals which conduct activities in this sphere on part of commercial services.

Article 36<sup>3</sup>. The rate of presumptive payments for activities in the sphere of organization of bathhouses and washhouses

**The presumptive payment is calculated for each month and makes 2000 - fold the product of the base data and the adjustment ratio, in drams**

Article 36<sup>4</sup> The base data for activities in the sphere of organization of bathhouses and washhouses

The area of the buildings in square meters used for activities of organization of bathhouses and washhouses is taken as base data for calculating presumptive payment rate.

**Article 36<sup>5</sup> The adjustment ratio for calculation of the rate of presumptive payments for organization of bathhouses and washhouses**

**The adjustment ratios for calculation of presumptive payments are:**

**a) for bathhouses and washhouses - 1**

**b) for baths and (or) washhouses not located in saunas and (or) steam baths - 0.5**

Article 12. From article 38 of the Law delete the wording "subject to licensing in accordance with established procedures".

Article 13. In article 39 of the Law:

a) rephrase clause 1 as follows:

"1. The rate of monthly presumptive payment makes 2000 fold the product of the base data and the adjustment ratio, in drams".

**b) replace the words "data" of clause 2 with words "one piece of data".**

Article 14. Rephrase article 40 of the Law as follows:

“Article 40. The base data for calculating presumptive payments for transportation activities

The following are considered as base data for presumptive payments for transportation activities:

transportation of passengers by cars – 1.0  
for activities carried out by trucks – the lading in terms of tons  
for activities carried out by buses – the number of seats”.

Article 15. After chapter 9 of the Law add a new chapter 9<sup>1</sup> with the following content:

“Chapter 9<sup>1</sup>. Presumptive payments for gas filling activities for vehicles

Article 59<sup>1</sup> The concept of station (point) of gas filling for vehicles

Under this Law the concept of station (point) of gas filling for vehicles covers the whole equipment used for gas filling of vehicles.

Article 59<sup>2</sup>. Presumptive taxpayers for activities in the sphere of gas filling of vehicles

The taxpayers are those who conduct gas filling activities for vehicles through gas filling stations (points).

**Article 59<sup>3</sup>. The rate of monthly presumptive payment for gas filling activity for vehicles**

**The rate of monthly presumptive payment for gas filling activity for vehicles makes 500 000 fold the product of base data and adjustment ratio, in drams.**

Article 59<sup>4</sup> The base data for calculating presumptive payment for gas filling activity for vehicles

The base data for calculating presumptive payment for gas filling activity for vehicles is the number of installed gas filling pipes at gas filling stations (points).

**Article 59<sup>5</sup> Adjustment ratios applied for calculation of presumptive payment for gas filling activities for vehicles**

**The adjustment ratios based on location of the gas filling station (point) are the following:**

**a) for stations located within the administrative border of Yerevan and outside of Yerevan at distance within 25 kilometers - 1.0**

**b) for stations located elsewhere - 0.8.”**

Article 16. In sub-clause “b” of the article 85 of the Law add the word “installed (existing)” before the word “mechanisms (automats)”.

Article 17. In sub-clause “b” of the clause 1 of article 94 of the Law after the word “restarting” add “, as well as for those organizing lottery”.

Article 18. After article 94 of the Law add a new article 94<sup>1</sup> with the following phrasing:

“Article 94<sup>1</sup> . Responsibility for not providing the information

In case of not providing or providing misleading information on the parties conducting trading activities in the trading area as required by article 28 of the Law, the taxpayer pays a penalty equal to 100000 drams” .

Article 19. In the article 98 of the Law after the word “article 7” add “ “c”, “d” ” and the words “and “16”” replace with “”16”, “18” and “19””.

Article 20. This Law comes into force starting January 1, 2002.

Within **20 days** from the moment when the law comes into force the taxpayers specified under sub-clauses 1, 3, 4, 14, 18, 19 of the article 7 of the Law are obliged to present to their regional tax authorities declarations on base data and adjustment factors.

