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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 SIMPLIFIED  
TAX”**

Article 1. In the clause 2 of article 2 of the Law “On Simplified tax” replace words “legal entities” with words “commercial (trade) organizations”.

Article 2. In article 4 of the Law:

a) in clause 1 replace words “legal entities” with words “commercial (trade) organizations”,

b) from clause 2 delete words “and activity in the sphere of public catering”,

c) in clause 3:

- in sub-clause “d” replace words “at the moment of submission of application” with “on January 1 of the given year”

- phrase sub-clause “f” as follows:

“f) those entities which ceased to be considered as that prior to December 31 inclusive of that year”

- add sub-clause “g” to the clause with the following content:

“g) producers of agricultural products”.

d) phrase clause 4 as follows:

**“4. Notwithstanding the period specified by the clause 2 of article 5 of this Law, the newly registered commercial organizations and individual entrepreneurs (with the exception of those specified in clause 3 of this article) are considered to be simplified taxpayers starting from the day of registration unless they have filed to the RTI a written application on passing to common taxation, registration and reporting system specified in sub clause "a" of clause 1 of article 6 of this Law, by the 1st day of the month following the quarter of getting state registration. The persons having filed the mentioned application within the specified period shall be considered as VAT payers starting from the day of getting state registration.”**

Article 3. Declare clause 3 of article 5 of the Law void.

Article 4. Declare clause 2 in article 7 of the Law void.

Article 5. In article 8 of the Law: