

LEGAL UPDATE

This document provides legal update with respect to the laws to be amended or adopted for the corresponding month in Armenia.



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Part I

Amendments of laws for October 2020

Name of the law to be amended or adopted

RA Tax Code

Whether this is a new law or a law to be amended

The amendments are in force.

What other laws are being amended in conjunction

No other laws are being amended in conjunction.

What the amendments regulate

Legislative changes are intended to enable commercial banks and credit organizations to forgive the credit liabilities of individuals who have died or become disabled as a result of hostilities, as well as their spouses, cohabiting child or cohabiting parents, without incurring additional tax liabilities. It will create an opportunity for commercial banks to forgive both unreliable and unreliable credit liabilities. It is envisaged to consider the forgiveness of the loan as a deductible income for individuals, so that tax agents do not have to calculate for the forgiven amount and pay income tax to the budget.

Article 108. Items that are not considered income

1. For the purpose of determining the profit tax base for profit taxpayers:

18) In accordance with the procedure jointly approved by the Authorized Body of the Government of the Central Bank of the Republic of Armenia, in respect of assets registered with banks (except individuals as sole proprietors or notarized individuals) registered in banks and credit organizations until August 31, 2018 the amount of fines (or (partially)) forgiven (including partial) forgiven (or) fines previously deducted from the gross income for tax purposes, calculated before their recognition as unreliable. For tax purposes, interest (or penalties) (or) penalties (or) penalties accrued on the off-balance sheet (off-balance sheet) assets owed to borrowers at the time of their accounting ,as well as their subsequent deduction (including partial)

Amend Article 108, Part 1, Clause 18 with the following content:

Replace the words "August 31, 2018" with the words "August 31, 2020".

Article 124

Other deductions from gross income to determine the tax base of banks, credit organizations, insurance companies and securities market professionals

Add with the following point:

3. For the purpose of determining the tax base of banks and credit organizations considered to be resident organizations, the gross income shall also be deducted from the persons registered in those banks and credit organizations (except for individuals as sole proprietors or notarized individuals) formed by the Government and

	<p>the central body of the Republic of Armenia. According to the joint procedure approved by the bank, as of August 31, 2020, penalties and (or) penalties included in the still unreliable assets recognized as outstanding (overdue) for 91 days or more are forgiven to the given individuals and to the reserve of possible losses of assets up to those contributions. in case of restoration, in case of restoration of the gross income in the amount of the amounts directed to the reserve.</p>
<p>Article 108. Items that are not considered income</p> <p>1. For the purpose of determining the profit tax base for profit taxpayers:</p>	<p>Add with the following points:</p> <p>23) in accordance with the procedure established and jointly approved by the Government and the Central Bank of the Republic of Armenia in respect of a natural person killed, disabled or missing as a result of hostilities registered in banks and credit organizations during martial law. Assets deducted from gross income deductible for tax purposes (including loan and other amounts, interest and penalties and / or penalties accrued after they are declared unreliable, if they are forgiven, notwithstanding the provisions of paragraph 18 of this section;</p> <p>24) Liabilities forgiven by banks or credit organizations (including: a sole proprietor or notary public who has died, become disabled or missing as a result of hostilities during a state of martial law, his spouse who is considered a sole proprietor or notary, his joint child or cohabiting parent (including: loan and other amounts, the amount of interest, penalties and (or) fines accrued on them).</p>
<p>Article 147. Reduced Income (Reductions)</p> <p>1. Deductible income for the purpose of determining the tax base is:</p>	<p>Add with the following point:</p> <p>40) Individuals who have died, become disabled or missing as a result of hostilities during the state of martial law, their spouses, children living together or their parents living together as a result of forgiveness of loans provided by banks or credit organizations as resident organizations, regardless of this part 19- from the provisions of point ".</p>

Name of the law to be amended or adopted

RA Law on the Legal Regime of Martial Law

Whether this is a new law or a law to be amended

The amendments are in force.

What other laws are being amended in conjunction

No other laws are being amended in conjunction.

What the amendments regulate

According to the current regulations of the RA Law on the Legal Regime of Martial Law, in case of the need to use the property of persons during martial law, there were no comprehensive regulations on the use of property, despite the fact that the martial law regime implies restrictions on property rights.

Thus, in the context of the legal regime of martial law in the country, there is a need to include the use of property and restrictions of individuals and legal entities in the event of martial law, allowing the Government to establish such an event as necessary. At the same time, a separate article details the procedure for the use of the property, fixing at the level of law guarantees of the right of ownership of persons, corresponding to the given situation.

In addition to the above, a legal basis is provided to ensure compensation for the property used in such cases.

Article 8. Measures taken in case of declaration of martial law and temporary restrictions

1. In case of declaration of martial law, the following measures and temporary restrictions may be implemented during the entire term of martial law:

Amend this point with the following content:

o) use of property of individuals and legal entities, if necessary, in accordance with the procedure defined by Article 8.1 of this Law.

<p>Previously, Article 8.1 was missing</p>	<p>Add with the following article.</p>
	<p>Article 8.1. Use of property of individuals and legal entities during the legal regime of martial law</p> <ol style="list-style-type: none"> 1. During the legal regime of martial law, the property of individuals and legal entities (except for money, securities and property rights) may also be used to solve problems conditioned by martial law, if the relevant property owned by the state is not sufficient. In addition, the inadequacy of the property is assessed also taking into account the specific situation, urgency, location of the property and other significant circumstances. 2. In case of necessity to use the property of individuals and legal entities, the heads of the state authorized bodies of the Republic of Armenia in the fields of defense, national security, police, healthcare, emergency, economy, territorial administration and infrastructure or officials authorized by them for that purpose (hereinafter referred to as competent officials).) offer the owner of the property or, in exceptional cases, when the owner of the property or its location is not known, the legal owner of the property (hereinafter the legal owner of the property) to provide the property to the relevant body for use. 3. When submitting the proposal, the rightful owner of the property is presented with the necessary property, the justification of the need to use the property (if it is not secret), the obligation of the state to return the property (if impossible), as well as a warning that in case of voluntary surrender the property can be taken. : 4. The proposal is submitted in writing, and in case of urgency it can also be submitted orally (including by means of communication). In case of a written offer, it is handed over to the rightful owner of the property, and if it is impossible, it is sent to the address of the place of registration (location), posting it in parallel on the official website of the Republic of Armenia (in a separate section), if the information to be published is confidential. The proposal (oral and written) sets a reasonable deadline for submitting a response, and the written proposal also sets the form. 5. In case of the consent of the legal owner of the property, the competent official shall draw up a protocol on the voluntary transfer of the property, which shall contain at least the following information: <ol style="list-style-type: none"> 1) the most complete description of the property (as well as its condition); 2) the manner, place and time of handing over to the relevant body; 3) data of the legal owner of the property: name, surname (name) and place of residence (location);

- 4) name, surname and position of the compiler of the protocol;
- 5) a note on the procedure defined in Parts 16 and 17 of this Article.
6. The property is photographed, which is mentioned in the protocol (photos are kept until the property is returned).
7. The protocol shall be drawn up in two copies, signed by the competent official compiling it and the legal holder who has voluntarily agreed to transfer the property, to whom one copy of the protocol shall be provided.
8. In case of voluntary refusal to transfer the property, the property may be used for compulsory purposes. Moreover, failure to submit any position within the period specified in the proposal provided for in Part 4 of this Article shall be considered a refusal to voluntarily hand over the property.
9. A protocol on the compulsory use of the property shall be drawn up, which shall contain:
 - 1) the most complete description of the property (as well as its condition);
 - 2) location of the property;
 - 3) data of the legal owner of the property;
 - 4) the details of submitting a proposal to the rightful owner of the property in the manner prescribed by this Article and refusing to voluntarily hand over the property by the latter;
 - 5) the method and time of taking the property;
 - 6) the purpose of using the property (if it is not secret);
 - 7) Name, surname, position and signature of the compiler of the protocol;
 - 8) a note on the procedure defined in Parts 16 and 17 of this Article.
10. The property is photographed, which is mentioned in the protocol (photos are kept until the property is returned).
11. The protocol is given to the rightful owner of the property by hand or sent by registered mail.
12. In exceptional cases, when the rightful owner of the property or his location is not known, but given the urgency of using that property, it is not possible to take sufficient measures to find the rightful owner or his location, the property may be taken immediately without Article 2. Compliance with the procedures set forth in paragraphs 11 The property may be seized immediately even in exceptional cases when the observance of the procedures set forth in paragraphs 2-11 of this Article and the delay in the use of the property due to it may lead to serious consequences. In the cases provided for in this part, a protocol shall be drawn up, which shall contain:
 - 1) the most complete description of the property (as well as its condition);
 - 2) location of the property;
 - 3) the purpose of using the property (if it is not secret) and the justification of urgency;
 - 4) the data of the legal owner of the property, if known, and if not, the measures taken to find out;
 - 5) the method and time of taking the property;
 - 6) Name, surname, position and signature of the compiler of the protocol;
 - 7) the time of drawing up the protocol;

8) a note on the procedure defined in Parts 16 and 17 of this Article.

13. The property is photographed, which is mentioned in the protocol (photos are kept until the property is returned).

14. The protocol (with photos) shall be immediately posted on the official website of public notices of the Republic of Armenia, and in case the legal owner or his / her place of residence becomes known, immediate measures shall be taken to provide the protocol to the latter.

15. Property taken for use in the manner prescribed by this Article shall be returned to its rightful possessor in case of need to use the property and the opportunity to return the property, but not later than on the 45th day after the cessation of martial law. In the event that the rightful owner is not known, the property is retained for two years after the cessation of martial law, during which time measures are taken to locate it. In the meantime, if the rightful owner is not found, the property becomes state property.

16. In case of impossibility to return the property, on the basis of the application of its rightful owner, adequate compensation shall be provided in accordance with the procedure, terms and amount established by the Government of the Republic of Armenia. If the property is returned damaged or there is a lost benefit as a result of the use of the property, on the basis of the application of the legal owner of the property, adequate compensation is provided in accordance with the procedure, terms and amount established by the Government of the Republic of Armenia.

17. This Article does not apply to printing devices, radio broadcasters, amplifiers, reproduction equipment, weapons, ammunition, toxic substances on the basis of Article 8, Part 1, subparagraphs "jb", "mg" and "nn" of this Law. "On cases of temporary confiscation of military and training military equipment, explosives and radioactive materials, involvement of vehicles, as well as involvement of vehicles with military duty obligations under Article 28 of the Law of the Republic of Armenia" On Defense ".

Name of the law to be amended or adopted

RA Labor Code

Whether this is a new law or a law to be amended

The amendments are in force.

What other laws are being amended in conjunction

No other laws are being amended in conjunction.

What the amendments regulate

The purpose of the proposed settlement is to solve a number of issues arising in the employment relationship due to the declaration of martial law and to further clarify the existing provisions.

The changes create determine additional guarantees for volunteers and the conscripted soldiers, in particular, that their positions are protected, and so on.

<p>Article 105</p> <p>Changing the essential working conditions.</p>	<p>Add a new article with the following content:</p>
	<p>6. During the period of martial law, the provisions of parts 1, 2 and 5 of this Article shall not apply to the management of state, territorial administration and local self-government bodies, state and community organizations and institutions, as well as to the authorized public administration body in any field conditioned by martial law. in cases of change of place of work of employees conditioned by martial law in past organizations and institutions (regardless of the form of ownership). "</p>
<p>Article 124</p> <p>Regulation of labor relations related to military service</p> <p>2. During the performance of military registration duties, registration of conscription precincts, and convening of training camps, the labor relations with the employee are regulated in the manner prescribed by law</p>	<p>Amend the title: Article 124. Regulation of labor relation related to military service and participation in military operations on a voluntary basis .</p> <p>2) Amend Part 2 as follows:</p> <p>«2. "During the performance of military registration duties, training gatherings, military exercises participation in military exercises or conscription fo military service, the labor relations with the employee ar regulated in accordance with the law."</p> <p>To add the 3rd and 4th parts with the following content:</p>

	<p>«3. During military service or as a non-military person (volunteer) on a voluntary basis, as well as participating in military defense operations on the basis of mutual military assistance agreements with the Republic of Armenia or the state authorized body in the field of defense, the employee is relieved of his / her duties. place of work (position):</p> <p>4. In the cases defined in part 3 of this Article, the employee shall be dismissed from the performance of work duties on the basis of a notification on conscription or voluntary involvement provided by the state authorized body in the field of defense of the Republic of Armenia, and an employee by the employer for the period of dismissal. Remuneration is determined by agreement of the parties or by collective agreement, unless otherwise provided by law</p>
<p>Article 138</p> <p>The structure of working hours</p> <p>2. Not included in working hours, but in the length of service are calculated:</p>	<p>To add with the following point:</p> <p>2.1) the period of participation in military operations on the basis of mutual military assistance agreements with the Republic of Armenia, as well as with the Republic of Armenia or with the state authorized body in the field of defense on a voluntary basis as a person not on military service;</p>
<p>Article 165</p> <p>Work experience required for annual leave</p>	<p>To add with the following point:</p> <p>6.1) Period of participation in training camps, military service or non-military service (volunteer) on a voluntary basis, as well as participation in the defense of other countries on the basis of mutual military assistance agreements with the Republic of Armenia or the state authorized body in the field of defense.</p>
<p>Article 166</p> <p>Withdrawal from annual leave is allowed only with the consent of the employee. The unused part of the annual leave is provided in accordance with parts 2 u 3 of Article 167 of this Code</p>	<p>Amend with the following content:</p> <p>Article 166. Withdrawal from annual leave</p> <p>1 . Withdrawal from annual leave is allowed only with the consent of the employee, except for the cases provided for in part 2 of this article.</p> <p>2. In case of declaring martial law, the employee's consent when recalling the employees of state, territorial administration and local self-government bodies, state and community organizations and institutions, as well as organizations and institutions (regardless of the form of ownership) transferred to the management of the authorized state body in any field due to martial law. not required.</p> <p>3. In the cases provided for in parts 1 and 2 of this Article, the unused part of the annual leave shall be</p>

	provided in accordance with parts 2 and 3 of Article 167 of this Code.
<p>Article 175</p> <p>Dismissal from work duties for the performance of state or public duties</p> <p>4.1) as a person not in military service (volunteer) on a voluntary basis while participating in military defense operations of the Republic of Armenia on the basis of military assistance agreements with the Republic of Armenia or with the state authorized body in the field of defense;</p>	<p>Point 4.1 is not in force</p>
<p>Article 184</p> <p>Overtime pay and night pay</p>	<p>Add with the following point:</p> <p>2. The provision enshrined in part 1 of this Article during the period of martial law shall not apply to the obligation to pay a supplement to state, territorial administration and local self-government bodies, state and community organizations and institutions, as well as to organizations governed by a state body cases of involving employees of institutions (regardless of the form of ownership) in employment conditioned by martial law.</p>
<p>Article 185</p> <p>Remuneration for work on weekends, non-working days, holidays</p>	<p>Add with the following point:</p> <p>1.1. The provision enshrined in part 1 of this article during the period of martial law does not apply to state, territorial administration and local self-government bodies, state and community organizations and institutions, as well as to organizations and institutions (regardless of the form of ownership). cases of involving employees in work conditioned by martial law.</p>
<p>Article 195</p> <p>Average salary:</p> <p>2. The amount of the average monthly salary of the employee is determined by dividing the total amount of all types of remuneration calculated for the employee by the given employer during the last twelve months preceding the month of such demand (basic salary, additional salary - supplements, bonuses, bonuses, etc.) by twelve :</p> <p>The twelve months to be counted shall not include the months during which the employee has been temporarily disabled and(or) on leave and (or) not on his or her own fault.</p>	<p>Add with the following sentence:</p> <p>(...)as well as military assistance agreements with the Republic of Armenia or the state authorized body in the field of defense on the basis of military registration duties, training camps, military exercises, participation in military exercises, conscription or non-military service (voluntary). based on months of participating in defense operations in other countries.</p> <p>This law shall apply to the relations arising from the employment contracts (individual legal acts) concluded before the entry into force of this law.</p>

Name of the law to be amended or adopted

RA Code on Administrative Offences

Whether this is a new law or a law to be amended

The amendments are already in force.

What other laws are being amended in conjunction

No other laws are being amended in conjunction.

What the amendments regulate

One of the most important guarantees for the consistent observance of the martial law is the provision of proportionate sanctions for the violation or non-observance of the measures constituting the content of the martial law, which are designed to guarantee the effective observance of the regime. The amendments stipulate administrative measures for non-observance of the restrictions provided by law, which constitute the content of the legal regime of martial law, or violation of measures. At the same time, criminal acts are envisaged for acts of greater public danger if they have resulted in the death of a person or other grave consequences.

	<p>Article 31.1. Suspension of economic activity</p> <ol style="list-style-type: none">1. Suspension of economic activity is the temporary cessation of economic activity.2. Suspension of economic activity may be imposed for a period of one to three months
	<p>Article 182.5. Violation of the rules in force during the legal regime of martial law</p> <ol style="list-style-type: none">1. Restriction of the right of free movement in the territory declared martial law or violation of the special regime of entering and leaving the territory: incurs a fine in the amount of two hundred to three hundred times the minimum wage .2. Violation of restrictions on certain types of financial and economic activities, including the provision of services, circulation of goods and financial resources: incurs a fine in the amount of five hundred to one thousand times the minimum wage.3. Violation of the established special order of sale, acquisition and circulation of food, medicine and essential goods:

incurs a fine in the amount of five hundred to one thousand times the minimum wage.

4. Violation of the ban on being on the streets and other public places without identification documents and special permits in case of curfew:

incurs a fine in the amount of one hundred to two hundred times the minimum wage.

5. Violation of the rules of publication or dissemination of information by the media operator during martial law, non-observance of the special accreditation procedure by the journalist, communication

Violation of special rules for the use of funds:

cause a fine in the amount of seven hundred to one thousand times the minimum wage.

6. Violation of the rules of publication or dissemination of information by persons not engaged in media activities during martial law or violation of the rules of restriction of freedom of expression:

incurs a fine in the amount of three hundred to seven hundred times the minimum wage.

7. Immediately after being subject to the penalties provided for in parts 5 and 6 of this Article, not to cancel the publication disseminated in violation of the rules of publication or dissemination of information established during martial law:

imposes a fine in the amount of one thousand to five hundred times the minimum wage on those who carry out media activities, and in the amount of seven hundred to one thousand times on those who do not carry out media activities.

8. Violation of the restriction or prohibition of the sale of weapons, ammunition, explosives and toxic substances, special means, violation of the special regime of circulation of drugs, psychotropic substances, strong-acting substances, ethyl alcohol, alcoholic beverages, alcohol-containing products:

cause a fine in the amount of five hundred to a thousand times the minimum wage.

9. Refusal of a able-bodied person to refuse to be involved in defense, civil protection measures, accident rehabilitation and other urgent works in the prescribed manner or refusal to provide a vehicle:

incurs a fine in the amount of three hundred to five hundred times the minimum wage.

10. Organizing, conducting and participating in strikes and rallies during martial law, violating the prohibition of other activities that suspend or suspend the activities

	<p>of organizations:</p> <p>cause a fine in the amount of four hundred to seven hundred times the minimum wage.</p> <p>11. Non-fulfillment or improper fulfillment of the tasks of the organizations (regardless of the organizational-legal form) of the production of products of special importance for the economy, defense and vitality of the Republic of Armenia (including production and import of medicines and medical products) :</p> <p>incurs a fine in the amount of five hundred to one thousand times the minimum wage.</p> <p>12. Obstructing the activities of the bodies ensuring the legal regime of martial law:</p> <p>incurs a fine in the amount of two hundred to five hundred times the minimum wage.</p> <p>13. Repeating any of the actions defined by this Article (except for the actions provided for in part 14 of this Article) after the date of imposing an administrative penalty:</p> <p>incurs a fine equal to twice the fine previously imposed for the same act.</p> <p>14. Repeating by the organization after the date of imposing an administrative penalty any of the actions envisaged by parts 2, 3, 5, 8 and 11 of this article:</p> <p>causes suspension of economic activity for a period of one to three months, but not longer than the end of the martial law.</p>
<p>Article 214 Authorized bodies (officials) to investigate cases of administrative violations</p>	<p>To Add The Central Electoral Commission of the Republic of Armenia</p> <p>Add the following Article 223.3:</p> <p>"Article 223.3. Television and Radio Commission</p> <p>1. The Television and Radio Commission shall examine the cases on administrative violations envisaged by Articles 5, 7 and 14 of Article 182.5 of this Code, if they relate to those carrying out media activities providing audiovisual media service.</p>

Name of the law to be amended or adopted

RA Criminal Code

Whether this is a new law or a law to be amended

The amendments are already in force.

What other laws are being amended in conjunction

No other laws are being amended in conjunction.

What the amendments regulate

These amendments are aimed at regulating the means of punishment envisaged in case of war crimes, clarifying them more in accordance with the legal regime of martial law declared in the Contracting Country.

<p>Article 327 Avoiding military or alternative service, training or conscription</p> <p>3. The act provided for in the first or second part of this Article, which was committed during martial law, war or in case of war:</p> <p>is punishable by imprisonment for a term of four to eight years</p>	<p>Replace the words "four to eight" with the words "six to twelve."</p>
<p>Article 327¹ Voluntary leaving the place of service by an alternative employee</p> <p>4. The actions envisaged by the first, second or third part of this article, which were committed during martial law, war:</p> <p>are punished with imprisonment for the term of 3 to 8 years.</p>	<p>Replace the words "three to eight" with the words "six to twelve."</p>
<p>Article 327².</p> <p>Avoidance of service by an alternative employee</p> <p>3. The actions envisaged in the first part of this article, which were committed during martial law, war:</p> <p>are punished with imprisonment for the term of 6 to 12 years.</p>	<p>Replace the words "six to twelve" with the words "eight to fifteen."</p>
<p>Article 327⁶. Illegal entry into a military unit or other specially guarded military area</p>	<p>Replace the words "five to eight" with the words "five to ten."</p>

<p>5. The act provided for in the first or second or third or fourth part of this Article, which was committed during martial law, war or in case of war:</p> <p>is punished with imprisonment for the term of 5 to 8 years.</p>	
<p>Article 356. Failure to carry out an order.</p> <p>3. The actions envisaged in parts 1 or 2 of this Article, committed during martial law, in war conditions or military actions, are punished with imprisonment for the term of up to 5 to 15 years.</p>	<p>Replace the words "five to fifteen" with the words "eight to fifteen."</p>
<p>Article 361. Absence without leave from the military unit or place of service</p> <p>Actions envisaged in this Article committed in conditions of martial law, in war conditions or during military actions, are punished with imprisonment for the term of three to eight years</p>	<p>Replace the words "three to eight" with the words "six to twelve"</p>
<p>Article 362. Desertion</p> <p>3. Desertion committed during martial law, during war or military actions, imprisonment for the term of six to twelve years.</p>	<p>Replace the words "six to twelve" with the words "eight to fifteen"</p>

Part II

New Laws

During the period of martial law declared in the Republic of Armenia, taxpayers import a large amount of goods to the Republic of Armenia, which are then handed over free of charge (donated) to the Ministry of Defense, the Ministry of Emergency Situations and (or) the Ministry of Health.

In addition, there are cases when goods subject to excise stamps or stamps are handed over to the Ministry of Defense, the Ministry of Emergency Situations and (or) the Ministry of Health free of charge (by donation).

The problem was that according to the current tax legislation, regardless of the fact that in the future the goods were returned to the state free of charge (donated), taxpayers owed the import of goods with VAT, and in some cases with excise tax and (or) environmental tax, which was additional was a burden for importers.

On the other hand, during the martial law, the obligation to label goods was also an additional burden for taxpayers supplying goods to the state free of charge (by donation).

The purpose of the law is to establish a tax exemption for goods imported from the EEU member states during martial law.

Article 1. Subject of regulation of the law

This law regulates the relations related to the establishment of tax privileges for importers of goods from the member states of the Eurasian Economic Union during the period of martial law, as well as the relations related to the marking of goods supplied free of charge during the martial law with excise stamps or stamps.

Article 2. Exemption of importation of goods from the member states of the Eurasian Economic Union from value added tax, excise tax and / or environmental tax by taxpayers during martial law

1. Importation of goods included in the list of goods of the Eurasian Economic Union, included in the list approved by the Government, from taxpayers who are members of the Eurasian Economic Union during martial law is exempt from value added tax, excise tax and (or) environmental tax. in case of gratuitous (donation) supply to the Ministry of Emergency Situations, the Ministry of Territorial Administration and Infrastructure, the Ministry of High-Tech Industry and (or) the Ministry of Health.

2. The fact of delivery of imported goods by organizations, individual entrepreneurs or notaries to the Ministry of Defense, the Ministry of Emergency Situations, the Ministry of Territorial Administration and Infrastructure, the Ministry of High Technology and (or) the Ministry of Health shall be confirmed by organizations, sole proprietors and notaries of Armenia. Issued in accordance with the procedure established by the Tax Code of the Republic (hereinafter referred to as the Code) and ratified by the Ministry of Defense, the Ministry of Emergency Situations, the Ministry of Territorial Administration and Infrastructure, the Ministry of High Technological Industry and (or) the Ministry of Health. The fact of delivery of imported goods by individuals who are not sole proprietors or notaries to the Ministry of Defense, the Ministry of Emergency Situations, the Ministry of Territorial Administration and Infrastructure, the Ministry of High Technology and (or) the Ministry of Health shall be confirmed by other documents drawn up by the parties.

3. Article 72 (1) (2) of the Code for goods supplied to the Ministry of Defense, the Ministry of

Emergency Situations, the Ministry of Territorial Administration and Infrastructure, the Ministry of High-Tech Industry and (or) the Ministry of Health free of charge (donated) during the martial law. The provisions of paragraph 2 and Article 73 shall not apply.

Article 3. Exemption from the obligation to stamp excise stamps or stamps on goods supplied free of charge (by donation) during martial law

1. Products subject to excise stamps or stamps to the Ministry of Defense, the Ministry of Emergency Situations, the Ministry of Territorial Administration and Infrastructure, the Ministry of High-Tech Industry and (or) the Ministry of Health shall not be subject to marking during martial law in accordance with Articles 389 and 390 of the Code. in case of gratuitous (donation) supply. In case of handing over marked goods during the martial law, a corresponding note shall be made in the documents provided for in Article 2 of this Law.

Article 4. Final part and transitional provisions

1. This Law shall enter into force on the day following its official publication and shall apply to relations arising after September 27, 2020.

2. The validity of Article 2 of this Law shall extend to the goods of the Eurasian Economic Union imported from the member states of the Eurasian Economic Union from September 27, 2020 until the relevant Government Decision provided for in Article 2, Part 1 of this Law. All goods with status, as well as gratuitously (donated) supplied to the Ministry of Defense, the Ministry of Emergency Situations, the Ministry of Territorial Administration and Infrastructure, the Ministry of High-Tech Industry and (or) the Ministry of Health for gratuitous (donation).

3. The list of goods with the status of goods of the Eurasian Economic Union defined by Article 2 of this Law shall be approved by the Government within ten days after the entry into force of this Law.

The decision of the Government of the Republic of Armenia to temporarily ban import goods of Turkish origin

This decision envisages a temporary ban on the import of goods of Turkish origin.

Products of Turkish origin, the import of which is to be banned, include in particular confectionery, medicines, pharmaceuticals, clothing, clothing accessories, machinery, equipment and mechanisms, non-precious metals, petroleum products, perfumes, detergents and other accessories.

Note: How to determine the country of origin of the product:

According to the RA Law on Customs Regulation, the country of origin of a product is the country where the goods were fully produced or last sufficiently processed.

Sufficient processing criteria are the works followed by:

1) any of the first four digits of the product code have been changed in the FEZ FoE;

2) the percentage share of the value added the materials of the country of origin used in the production of the given product is 30%, moreover, the price does not take into account indirect taxes, trade surcharges, transport, insurance, storage and other similar expenses.

Decision of the Government of the Republic of Armenia 1708-N, October 20, 2020

Based on the Treaty of the Eurasian Economic Union of May 29, 2014, taking into account the Order N 21 of the Eurasian Economic Commission of May 17, 2017, the Government of the Republic of Armenia decides:

1. Temporarily prohibit the import of goods of Turkish origin to the Republic of Armenia, according to the appendix.
2. To notify the Minister of Economy of the Republic of Armenia, the Eurasian Economic Commission, of the temporary prohibition provided for in point 1 of this decision.
3. The Chairman of the State Revenue Committee of the Republic of Armenia shall ensure control over the implementation of point 1 of this decision in the manner prescribed by the legislation of the Republic of Armenia.
4. This decision shall enter into force on December 31, 2020. It shall be valid for a period of six months.

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