

LAW
OF THE REPUBLIC OF ARMENIA

Adopted on 7 October 2010

**ON MAKING AMENDMENTS AND SUPPLEMENTS TO THE LAW OF THE
REPUBLIC OF ARMENIA “ON EXCISE TAX”**

Article 1. In Article 4(2) of the Law of the Republic of Armenia “On excise tax” HO-79 of 7 July 2000 (hereinafter referred to as “the Law”) the words “the quantity of goods” shall be replaced with the words “the value of goods (including customs value) or the quantity of goods”.

Article 2. In Article 5 of the Law:

(1) In the first part, the line relating to the 2208 CN FEA code in the table shall be replaced with the following:

2208	spirits drinks, except for vodka classified under the 2208 CN FEA code	factory price (without value added tax and excise tax) in case of imports – the customs value	30 percent, but not less than AMD380 per one litre 30 percent, but not less than AMD600 per one litre
	vodka classified under the 2208 CN FEA code	in case of domestic production – the factory price (without value added tax and excise tax), in case of imports –the customs value	30 percent, but not less than AMD500 per one litre

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(2) In the first part, new lines shall be added in the table, which read as follows:

2402 10 00011	Cigars containing tobacco	1 000 items	550 000
2402 90 00011	Other cigars		
2402 10 00012	Cigarillos containing tobacco	1 000 items	15 000
2402 90 00012	Other cigarillos		
2402 20 90011	Filter cigarettes containing tobacco	1 000 items	5 000
2401 20 10011	Filter cigarettes containing clove		
2402 90 00013	Other filter cigarettes		
2402 20 90012	Non-filter cigarettes containing tobacco	1 000 items	1 400
2402 20 10012	Non-filter cigarettes containing clove		
2402 90 00014	Other non-filter cigarettes		

(3) In the first part, new lines shall be added in the table, which read as follows:

271011	Petrol	1 tonne	25 000
2710	Diesel fuel	Customs value or 1 tonne	10 percent, but not less than AMD32 500 per one tonne

(4) The words “and diesel fuel and petrol to be imported” shall be deleted from the third part;

(5) Parts 3 and 4 shall be repealed;

(6) A new part 6 shall be added, which reads as follows:

“6. If the total sum of the excise tax defined per one tonne of petrol and the VAT calculated in the manner defined by the legislation is less than AMD 112 000, the excise tax shall be increased by such an amount so that the total sum of the excise tax charged per one tonne of petrol and the VAT equals to AMD 112 000.”

Article 3. The words “, and for the payers of presumptive payment – replacing the excise tax in the manner prescribed by the legislation – as an amount subject to deduction from presumptive payments,” shall be deleted from Article 7(2).

Article 4. This law shall enter into force on 1 January 2011, except for Article 2(2) and (5) and Article 3 of this Law. Article 2(2) and (5) and Article 3 of this Law shall enter into force on 1 January 2014.

PRESIDENT

OF THE REPUBLIC OF ARMENIA

S. Sargsyan

20 October 2010

Yerevan

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