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GOVERNMENT OF THE REPUBLIC OF ARMENIA

DECISION

No 1118-N of 17 September 2015

**ON APPROVING THE PROCEDURE FOR APPLICATION OF A PRIVILEGE TO EXEMPT TECHNOLOGICAL EQUIPMENT, THE COMPONENTS AND ADDITIONAL PARTS, RAW MATERIAL AND/OR SUBSTANCES THEREOF BEING IMPORTED WITHIN THE SCOPE OF AN INVESTMENT PROGRAMME BEING IMPLEMENTED IN THE PRIORITY SECTOR FROM THE CUSTOMS TARIFF, PARTICULARLY THE CUSTOMS DUTY ON IMPORT AND ON RECOGNISING AN AUTHORISED BODY**  
*(title edited by No 625-N of 22 April 2021)*

Accepting as a basis point 4 of the Protocol "On Uniform Customs Tariff Regulation" of Annex 6 to the Treaty on the Eurasian Economic Union, the Government of the Republic of Armenia hereby **decides:**

1. To establish that the import of technological equipment, the components and additional parts, raw material and substances thereof envisaged for use exclusively in the territory of the Republic of Armenia within the scope of an investment programme being implemented in the priority sector shall be exempt from the customs duty calculated by customs bodies as prescribed by legislation, where such technological equipment, the components and additional parts, raw material and substances thereof are not produced in the member states of the Eurasian Economic Union or are produced in a quantity that is not sufficient for implementation of the investment programme or do not meet the technical standards required for implementation of the investment programme.

*(point 1 edited by No 625-N of 22 April 2021)*

2. *(point repealed by No 625-N of 22 April 2021)*

3. To approve the procedure for application of a privilege to exempt technological equipment, the components and additional parts, raw material and/or substances thereof being imported within the scope of an investment programme being implemented in the priority sector from the customs tariff, particularly the customs duty on import, pursuant to the Annex.

*(point 3 edited by No 625-N of 22 April 2021)*

4. Within the meaning of this Decision, to recognise the Ministry of Economy of the Republic of Armenia as an authorised body.

*(point 4 amended by No 1374-N of 26 October 2017, No 625-N of 22 April 2021)*

5. This Decision shall enter into force on the tenth day following the day of its official promulgation.

**Prime Minister  
of the Republic of Armenia**

**H. Abrahamyan**

2 October 2015  
Yerevan

## PROCEDURE

### **FOR APPLICATION OF A PRIVILEGE TO EXEMPT TECHNOLOGICAL EQUIPMENT, THE COMPONENTS AND ADDITIONAL PARTS, RAW MATERIAL AND/OR SUBSTANCES THEREOF BEING IMPORTED WITHIN THE SCOPE OF AN INVESTMENT PROGRAMME BEING IMPLEMENTED IN THE PRIORITY SECTOR FROM THE CUSTOMS TARIFF, PARTICULARLY THE CUSTOMS DUTY ON IMPORT** ***(title edited by No 625-N of 22 April 2021)***

1. This Procedure shall regulate the relations pertaining to application of the privilege to exempt technological equipment, the components and additional parts, raw material and/or substances thereof being imported by legal persons registered in the Republic of Armenia and individual entrepreneurs record-registered in the Republic of Armenia (hereinafter referred to as "the person") within the scope of an investment programme being implemented in the priority sector from the customs tariff, particularly the customs duty on import (hereinafter referred to as "the privilege to exempt from customs duty") calculated by customs bodies as prescribed by legislation.

2. The main concepts used in this Procedure shall be as follows:

- (1) investment programme — shall mean a complex of measures envisaging investments targeted at the rearmament (modernisation, reconstruction) of available facilities or the creation of new facilities of the production infrastructure, transport infrastructure and/or engineering infrastructure which are carried out in the priority sectors of activities (spheres of economy) established by this Procedure;
- (2) operating (production and other) activities — shall mean type of activity envisaged within the scope of the investment programme of a company (organisation);
- (3) targeted use — shall mean use for the purpose of implementing operating activities;
- (4) import — shall mean the import of goods into the Republic of Armenia through the customs procedure "Release for Domestic Consumption".

***(point 2 amended, supplemented by No 1182-N of 28 July 2022)***

3. Within the meaning of this Procedure, the following sectors shall be deemed to be priority sectors (Classifier of Types of Economic Activity defined by Annex to Order of the Minister of Economy of the Republic of Armenia No 874-N of 19 September 2013):

- (1) agriculture (Group 01,02,03 from Code A Section of the Classifier);
- (2) industry (Code B Section of the Classifier, Section C);
- (3) tourism (Group 55 from Code I Section and Sub-Groups 93.11, 93.21 from Section R of the Classifier);
- (4) transport, information (high and information technologies) and communication (Code H (except for taxi services and passenger transportation via minibuses) and Code J (except for Code 63.9) of the Classifier);
- (5) energy (Code D of the Classifier);
- (6) healthcare (Group 86 from Code Q Section of the Classifier).

4. The privilege to exempt from customs duty shall be applied for technological equipment, the component and additional parts, raw material and/or substances thereof being imported within the scope of an investment programme (including those acquired through leasing) being implemented in the priority sector which are not produced in the member states of the Eurasian Economic Union (or are produced in a quantity that is not sufficient for implementation of the investment programme), or similar goods produced in the member states of the Eurasian Economic Union fail to comply with the technical standards required for implementation of the investment programme.

A statement by the person shall be accepted as a basis with respect to the aforementioned.

***(paragraph repealed by No 1182-N of 28 July 2022)***

***(point 4 amended by No 1182-N of 28 July 2022)***

5. The technological equipment, the component and additional parts, raw material and/or substances thereof being imported through the privilege established under point 4 of this Procedure must be used in a targeted manner (within the scope of implementation of the investment programme) and exclusively in the territory of the Republic of Armenia.

6. The technological equipment, the components and additional parts, raw material and/or substances thereof being imported through the privilege established under point 4 of this Procedure may be exported (transferred) from the Republic of Armenia in the cases when:

- (1) the technological equipment, the components and additional parts thereof being imported are subject to repair and/or technical maintenance, replacement;
- (2) the technological equipment, the components and additional parts, raw material and/or substances thereof being imported are subject to replacement or return due to the fact that the supplier has failed to ensure the quality required within the scope of the investment programme or has violated the terms of the transaction. In this case, export or re-import of the technological equipment, the components and additional parts, raw material and/or substances thereof through application of the privilege within the scope of the investment programme shall be permitted.

(3) the investment programme has ended.

7. For the following imported through the privilege established under point 4 of this Procedure:

- (1) the person may not alienate the technological equipment, the components and additional parts thereof at least until the end of the period of implementation of the investment programme or until acquisition of status of good of the Eurasian Economic Union;
- (2) the person may not alienate the raw material and/or substances through the primary form of import until the end of the period of implementation of the investment programme or acquisition of status of good of the Eurasian Economic Union (primary form of import shall be deemed to be import of the raw material and/or substances, where it has not undergone any change through the activities envisaged by the programme);
- (3) the technological equipment, the components and additional parts thereof acquired through leasing may be alienated before the end of the investment programme, where the leasing contract has been rescinded, and

the alienation is carried out by the lessor. In this case, alienation by the lessor may be carried out upon payment of the customs duties granted through privilege.

8. The restrictions provided for by points 6 and 7 of this Procedure shall not apply to the technological equipment, the components and additional parts, raw material and/or substances thereof imported through the privilege established under point 4 of this Procedure, where all the taxes and duties prescribed by law, during the import, for the technological equipment, the components and additional parts, raw material and/or substances thereof have been paid with respect to and in the amount of the privilege granted, or, where they have already obtained the status of good of the Eurasian Economic Union.

9. Oversight over targeted use of the technological equipment, the components and additional parts, raw material and/or substances thereof being imported through the privilege established under point 4 of this Procedure and over use exclusively in the territory of the Republic of Armenia shall be carried out as prescribed by the Customs Code of the Eurasian Economic Union and by the legislation of the Republic of Armenia.

10. A person may apply for enjoying the privilege to be exempt from the customs duties calculated by customs bodies as prescribed by legislation for the import of technological equipment, the components and additional parts, raw material and/or substances thereof (including those acquired through leasing) within the scope of operating (production) activities for implementation of an investment programme in a priority sector.

The privilege to be exempt from customs duties calculated by customs bodies during the import of technological equipment, the components and additional parts thereof acquired and being imported through leasing for implementation of an investment programme shall be granted to the lessor organisation in case of existence of a leasing contract concluded with the person.

The lessor organisation having been granted the privilege shall not have the obligation for implementation of the investment programme within the scope of the regulations defined under this Procedure.

11. Within the meaning of this Procedure, implementation of an investment programme may not exceed five years.

12. Within the meaning of this Procedure, the period of import of technological equipment, the components and additional parts, raw material and/or substances thereof being imported for the purpose of implementation of an investment programme may not exceed the period of implementation of the programme, and the initial period of import may not be sooner than the day following submission of the application provided for by point 13 of this Annex to the Ministry of Economy of the Republic of Armenia. Where the application is not satisfied, the person shall pay the customs duty for the good imported within the scope of the investment programme as and in the amount prescribed by legislation.

***(point 12 supplemented by No 1182-N of 28 July 2022)***

13. To obtain the privilege to be exempt from the customs duty, the person importing goods shall submit, in writing or electronically, an application to the Ministry of Economy of the Republic of Armenia, in accordance with point 14 of this Procedure.

14. The application shall contain completeness of the following documents:

- (1) application, pursuant to Form No 1 of this Procedure;
- (2) statement, pursuant to Form No 2 of this Procedure;
- (3) investment programme, pursuant to Form No 3 of this Procedure;
- (4) a list of technological equipment, the components and additional parts and/or raw material and substances thereof being imported, pursuant to Form No 4 of this Procedure;
- (5) parts, raw material and/or substances thereof acquired through leasing, also the carbon copy of the leasing contract, with regard to compliance with the original approved by the person.

15. The person shall, as prescribed by law, bear liability for the accuracy of information submitted thereby.

16. Within five working days following the day of entry of the application into the Ministry of Economy of the Republic of Armenia, where the grounds for rejection of the application provided for by sub-points 1, 2 and 3 of point 21 of this Procedure are missing, the Ministry of Economy of the Republic of Armenia shall develop the draft of the relevant decision of the Government of the Republic of Armenia for granting the privilege of customs duty (hereinafter referred to as "the draft decision") and submit it to the Ministry of Finance of the Republic of Armenia, the Ministry of Justice of the Republic of Armenia, the State Revenue Committee of the Republic of Armenia, the authorised state body co-ordinating the sphere of economy covering the programme concerned (hereinafter referred to as "the bodies") for a position.

The application shall also be submitted to the bodies along with the draft decision.

***(point 16 amended, supplemented by No 1182-N of 28 July 2022)***

17. The bodies shall, within three working days and within the scope of their powers, study the draft decision and application submitted and present a position on the draft and application (including the programme) to the Ministry of Economy of the Republic of Armenia.

18. The Ministry of Economy of the Republic of Armenia shall, within three working days, summing up the positions of the bodies, where the ground for rejection under sub-point 4 of point 21 is missing, submit the draft decision to the Office of the Prime Minister of the Republic of Armenia. Upon receipt of the position of the bodies, where there is a ground for rejection under sub-point 4 of point 21, the Ministry of Economy of the Republic of Armenia shall, within a one-day period, inform the person about the existence of a ground for rejection and recommend to eliminate the ground for rejection within one working day.

***(point 18 supplemented by No 1182-N of 28 July 2022)***

19. In case of existence of grounds for rejection of the application, the Ministry of Economy of the Republic of Armenia shall, within three working days, inform the person about rejection of the application by presenting the ground for rejection.

20. The Office of the Prime Minister of the Republic of Armenia shall, within 14 working days following receipt of the draft decision, submit it for consideration during a session of the Government of the Republic of Armenia.

21. The application shall be rejected, where:

- (1) the application is submitted incomplete;
- (2) the information presented in the documents submitted by the person is not accurate;
- (3) the information presented does not comply with the requirements in points 3-5 of this Procedure;
- (4) at the moment of submission of the application, the person has payment liabilities for missed outstanding tax and customs fees and has failed to eliminate them within the period prescribed by point 18 of this Annex.

***(point 21 amended, edited by No 1182-N of 28 July 2022)***

22. Monitoring shall be conducted for assessment of the outcomes of implementation of investment

programmes. The monitoring shall be conducted by the Ministry of Economy of the Republic of Armenia by the end of implementation of the particular investment programme.

23. The procedure for monitoring provided for by this Procedure shall apply to the legal relations having arisen upon entry into force of this Decision.

24. The person having been granted a privilege within the scope of investment programmes for conducting monitoring (except for the lessor organisation having been granted the privilege) shall submit to the Ministry of Economy of the Republic of Armenia semester reports and annual reports (with the incremental logic) in accordance with Form No 5 of this Procedure and statement of information in accordance with Form No 6 of this Procedure, by the end of the period of the particular investment programme.

For conducting monitoring, the person implementing an investment programme shall, through the procedure referred to in this point, submit to the Ministry of Economy of the Republic of Armenia reports, a statement of information also in the case when the privilege to be exempt from the customs duties calculated by customs bodies during import of technological equipment, the components and additional parts, raw material and/or substances thereof acquired and imported through leasing for implementation of the particular investment programme, has been granted to the lessor organisation.

25. The reports and statement of information shall be submitted by the last day of the month following the end of the semester and year.

26. In case of violation of the period for submission of reports in accordance with Form No 5 of this Procedure as prescribed by point 25 of this Procedure, the Ministry of Economy of the Republic of Armenia shall warn the person in writing and request him or her to submit the reports within three working days.

27. The Ministry of Economy of the Republic of Armenia shall, within a 7-day period following receipt of the reports, sum up the indicators reflected therein and submit them to the bodies.

28. The bodies shall, within a 7-day period, submit to the Ministry of Economy of the Republic of Armenia information — at the disposal of the body concerned — about the indicators presented by the persons through the relevant report and a position on continuation or termination of granting of the privilege, and the State Revenue Committee of the Republic of Armenia shall submit also a statement of information, pursuant to Form No 6.

29. Upon receipt of the position and information of the bodies, where there are grounds for termination of the privilege provided for by point 31 of this Procedure, the Ministry of Economy of the Republic of Armenia shall, as prescribed by the legislation and within a 3-day period, submit to the Office of the Prime Minister of the Republic of Armenia the draft of the relevant decision of the Government of the Republic of Armenia on terminating the privilege and repealing the decision on the granting of privilege.

30. In case the decision is adopted by the Government of the Republic of Armenia, the Ministry of Economy of the Republic of Armenia shall inform the person within three working days.

31. The grounds for terminating the privilege shall be as follows:

(1) the technological equipment, the components and additional parts, raw material and/or substances thereof imported within the scope of an investment programme have not been used in the priority sector(s) within the meaning of this Decision;

(2) the technological equipment, the components and additional parts, raw material and/or substances thereof imported within the scope of implementation of the investment programme have not been used in a targeted manner (for the purpose of implementing the investment programme) and exclusively within the territory of the Republic of Armenia;

(3) the requirements in points 4-8 of this Procedure have not been observed;

(4) failure to submit a report and statement of information in the case provided for by point 26 of this Procedure;

(5) the application on termination submitted by the person to the Office of the Prime Minister of the Republic of Armenia.

32. Termination of the privilege shall apply with respect to the technological equipment, the components and additional parts, raw material and/or substances thereof that are imported after the termination.

33. In case of termination of the privilege, the part of the technological equipment, the components and additional parts, raw material and/or substances thereof imported for implementation of an investment programme which has not been used for implementation of the investment programme, may be alienated upon payment of the customs duties issued for them through a privilege or upon acquisition of the status of good of the Eurasian Economic Union.

34. The technological equipment, the components and additional parts, raw material and/or substances imported within the scope of an investment programme, to which the privilege for exemption from the customs duty applies, shall be deemed to be conditionally released until the end of the investment programme or, in the cases provided for by this Procedure, until termination or acquisition of the status of good of the Eurasian Economic Union.

Where in the cases provided for by this Procedure termination has taken place sooner than the period prescribed by legislation for having the status of good conditionally released, those goods shall be deemed to be conditionally released until the end of the period prescribed by legislation.

In case of using those goods through violation of the requirements of the legislation, the person shall bear the liability prescribed by legislation.

**Form No 1**

**TO MINISTER OF ECONOMY  
OF THE REPUBLIC OF ARMENIA**

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#### **APPLICATION**

Dear \_\_\_\_\_,

Pursuant to point 14 of the Procedure approved upon Decision of the Government of the Republic of Armenia No 1118-N of 17 September 2015 "On approving the procedure for application of a privilege to exempt the technological equipment, the components and additional parts, raw material and/or substances thereof imported

within the scope of an investment programme being implemented in a priority sector from the customs duty on tariff, particularly on import and on recognising an authorised body", we present to you the application of organisation " \_\_\_\_\_ " to enjoy the privilege to be exempt from the customs tariff, particularly the customs duty on import of the technological equipment, the components and additional parts, raw material and substances thereof being imported within the scope of an investment programme being implemented in the priority sector.

We are also attaching the forms required upon Decision of the Government of the Republic of Armenia No 1118-N of 17 September 2015.

Enclosure \_\_\_\_\_ pages.

Sincerely,

\_\_\_\_\_  
(name, father's name, surname)

\_\_\_\_\_  
(signature)

\_\_\_\_\_ 20\_\_\_\_

**Form No 2**

### STATEMENT

I certify that the information contained in this application is reliable and complete.

I realize that submitting any false document or information will entail liability prescribed by law.

I certify that the technological equipment, the components and additional parts and/or raw material and substances thereof imported (being imported) within the scope of the investment programme will be applied for the purpose of carrying out the activities (production, transport services, etc.) provided for by the investment programme exclusively within the territory of the Republic of Armenia.

I certify that I will not alienate the technological equipment, the components and additional parts thereof imported (being imported) within the scope of the investment programme from the moment of import at least until the end of the period of implementation of the investment programme. Before alienating the aforementioned goods by the end of the period of implementation of the investment programme, I am obliged to pay all the taxes and duties prescribed by law for those goods during import, including with respect to and in the amount of the privilege granted.

I certify that I will not alienate in the primary form of import the raw material and substances imported (being imported) within the scope of the investment programme. Before alienating the aforementioned goods in the primary form of import, I am obliged to pay all the taxes and duties prescribed by law for those goods during import, including with respect to and in the amount of the privilege obtained.

I certify that in case of obtaining the privilege, I will submit the reports as and within the time limits prescribed by the Government of the Republic of Armenia.

I inform that, pursuant to the studies of the company, the goods presented through an application are not produced within territory of member states of the Eurasian Economic Union or are produced in an amount not sufficient for the investment programme and/or do not meet the technical requirements required for implementation of the investment programme.

I agree to notify the authorised body of any change in the information provided by me above.

Signatory \_\_\_\_\_

(position)

\_\_\_\_\_  
(name, father's name, surname)

\_\_\_\_\_  
(signature)

\_\_\_\_\_ 20\_\_\_\_

**Form No 3**

### 1. Descriptive part of the programme

#### INVESTMENT PROGRAMME

1.	Name and organisational and legal form, year of establishment of the person	
	Taxpayer identification number (TIN)	
	Shareholders of the organisation	
	<i>Contact Information</i>	
	Name, father's name, surname	
	Legal Address	
	Classifier of economic activity	
	Telephone number	
	E-mail	
2.	Place/address for implementation of investment programme	
3.	Period of implementation of the investment programme (up to five years) and period of import of goods	
4.	Brief description of investment programme (objective of programme, activities to be carried out, competitive advantages, paths for and policy on export, exact description of type of activity envisaged by the programme, etc.)	
5.	Description of use — within the scope of the programme — of the imported technological equipment, the components and additional parts, raw material and substances thereof envisaged by the	

	programme; in case of goods acquired and imported through leasing, the name of the lessor organisation shall also be indicated	
6.	Description of the amount and directions of the investments envisaged (construction, main funds, circulating funds, etc.)	
7.	Investments already made for the programme at the moment of submission of the application (AMD)	
8.	Other information regarding the programme (upon discretion of the person)	

## 2. Economic activity and programme indicators

No in sequence	1.	2.		3.		4.		5.		6.		7.	
1.	Indicator	20		20		20		20		20		20	
		1st semester	annual	1st semester	annual	1st semester	annual	1st semester	annual	1st semester	annual	1st semester	annual
2.	Product (AMD mln)												
3.	Sale (AMD mln)												
4.	Export (AMD mln)												
5.	Number of jobs, including newly created jobs												
6.	Average wage (AMD thousand)												
7.	VAT												
8.	Profit tax												
9.	Income tax												
10.	Other taxes												

- the information indicated in the 2nd column shall be filled in for two years preceding submission of the application, and in the next columns — years foreseen until the end of the programme. In case of a newly established organisation — the "-" mark shall be placed in the appropriate boxes of the 2nd column.

**(Form amended by No 1182-N of 28 July 2022)**

**Form No 4**

## LIST

### OF TECHNOLOGICAL EQUIPMENT, THE COMPONENTS AND ADDITIONAL PARTS AND/OR RAW MATERIAL AND SUBSTANCES BEING IMPORTED WITHIN THE SCOPE OF AN INVESTMENT PROGRAMME IN THE PRIORITY SECTOR

No in sequence	CNFEA code on a 10-digit level***	Name	Technical description***	Unit of measurement***	Quantity***	Country of origin*	Country of export	Cost (AMD)	Other information**
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
<b>TECHNOLOGICAL EQUIPMENT, THE COMPONENTS AND ADDITIONAL PARTS THEREOF</b>									
1.									
2.									
<b>RAW MATERIAL AND SUBSTANCES THEREOF</b>									
1.									
2.									
Total									
TOTAL									

\*- If it is impossible to clarify the country of origin, it shall be indicated with a relevant note.

\*\*-"Leasing" and the number of the contract shall be indicated in front of the goods being imported through leasing.

\*\*\*- In order for customs bodies to identify goods for application of the privilege, compliance of the

information indicated in columns 2, 3, 4, 5 and 6 with the information about the imported good is mandatory, while the information regarding the imported good may diverge from the information indicated in the remaining columns.

**(Form edited by No 1182-N of 28 July 2022)**

**Form No 5**

## REPORT

\_\_\_\_\_  
(name of company)

### ON IMPLEMENTATION OF THE INVESTMENT PROGRAMME

No in sequence	Indicator	As of 30 June 20	As of 31 December 20
1.	Volume of investments made (AMD mln)		
2.	Volume of goods with privilege granted within the scope of the programme and imported in the reporting period (AMD mln)		
3.	Volume of goods used in compliance with designated purpose, out of the goods with privilege granted within the scope of the programme and imported in the reporting period (AMD mln)		
4.	Volume of goods sold as prescribed by point 8 of this Procedure, out of the goods with privilege granted within the scope of the programme and imported in the reporting period (AMD mln)		

The good structure shall also be presented along with the information indicated in lines 2-4 of the report.

Other information \_\_\_\_\_

Problems having emerged during implementation of the programme \_\_\_\_\_

Recommendations \_\_\_\_\_

Investment programme (ended on, in progress) \_\_\_\_\_.

The list of goods imported by \_\_\_\_\_ (name of company) as of the moment of submitting the report (CNFEA code, name, quantity, cost of good) shall be attached.

Signatory \_\_\_\_\_  
(position)

\_\_\_\_\_  
(name, father's name, surname)

\_\_\_\_\_  
(signature)

\_\_\_\_\_ 20 \_\_\_\_\_

**Form No 6**

## STATEMENT OF INFORMATION

\_\_\_\_\_  
(name of company)

### ON COMPANY IMPLEMENTING THE INVESTMENT PROGRAMME

No in sequence	Indicator	As of 30 June 20	As of 31 December 20
1.	Product (AMD mln)		
2.	Sale (AMD mln)		
3.	Export (AMD mln)		
4.	Countries of export		
5.	Number of jobs		
6.	Average wage (AMD thousand)		
7.	Wage fund		
8.	VAT		
9.	Profit tax		
10.	Income tax		
11.	Other taxes		

**(Annex edited by No 625-N of 22 April 2021, amended, supplemented and edited by No 1182-N of 28 July 2022)**

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