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LAW OF THE REPUBLIC OF ARMENIA
ON
PRESUMPTIVE PAYMENTS FOR DIESEL FUEL AND PETROL
IMPORTED INTO THE REPUBLIC OF ARMENIA¹

Article 1. Presumptive Payments

This Law specifies unified presumptive payments of VAT and excise tax for **diesel fuel and petrol** imported into the Republic of Armenia, the procedure of their calculation and payment, **as well as the liability for violation of requirements of this Law.**²

Article 2. Payers of Presumptive Payments

For the purposes of this Law **legal (including representative offices and branches of foreign legal entities, registered in the Republic of Armenia according to the specified order) and physical entities** (hereinafter - payers) importing **diesel fuel and petrol** into the Republic of Armenia are payers of presumptive payments.³

Article 3. Presumptive Payment Rate⁴

1. Irrespective of results of economic activity of payers of presumptive payments and irrespective of Customs value, the presumptive payment rate per ton is determined:

- a) For diesel fuel amount in drams equal to 65 USD**
- b) For petrol amount in drams equal to 222 USD**

2. Value share of VAT in the total amount of presumptive payments is determined:

- a) For diesel fuel 68.7%**
- b) For petrol 39.2%**

Article 4. Payment of Presumptive Payments

Presumptive payments is paid in Armenian drams and/or foreign currency, in ten days from the day of importation according to the procedure established by the Government of the Republic of Armenia. Amounts paid in foreign currency shall be recalculated in Armenian drams based on the currency exchange rate set by the Central Bank of the Republic of Armenia on the day of payment.

¹ With amendment according to RA Law "On Amendments and Additions to RA Law " On Presumptive Payments for Petrol Imported into the Republic of Armenia"" in force from 01.01.2002

² With additions according to RA Law "On Amendments and Additions to RA Law " On Presumptive Payments for Petrol Imported into the Republic of Armenia"" in force from 01.01.2002

³ With amendment and addition respectively, according to RA Law "On Amendments and Additions to RA Law " On Presumptive Payments for Petrol Imported into the Republic of Armenia"" in force from 01.01.2002

⁴ Article 3 - with amendment according to RA Law "On Amendments and Additions to RA Law " On Presumptive Payments for Petrol Imported into the Republic of Armenia"" in force from 01.01.2002

Article 5. Accounting

In accordance with this Law the payers of presumptive payments:

- a) shall run a separate accounting for import of **diesel fuel and**⁵ petrol
- b) shall pay taxes, duties and other compulsory payments specified by the Law for other types of activities according to the procedure specified by the legislation of the Republic of Armenia

The amount of VAT determined from the VAT calculated in accordance with RA Law "On VAT" in terms of sales of **diesel fuel and**⁶ petrol imported into the Republic of Armenia in proportion specified in the second part of Article 3 of this Law, as well as amounts of VAT in terms of turnover costs allocated in tax accounts of suppliers according to the specified procedure shall be cleared according to the procedure specified by the legislation of the Republic of Armenia. **At the same time, a negative difference between the amount of VAT calculated according to the procedure specified in this point and the amount of VAT determined in proportion specified in part two of Article 3 of this Law and amounts of VAT in terms of turnover costs allocated in tax accounts of suppliers according to the specified procedure shall not be subject to clearance.**⁷

Article 6. Departmental Normative Acts Referring to Application of the Law⁸

Departmental-normative acts referring to application of this Law shall be adopted according to the specified procedure by the Ministry of State Revenues of the Republic of Armenia and the State Customs Committee of the Government of the Republic of Armenia in agreement with the Ministry of Economy and Finance of the Republic of Armenia.

Article 7. Control Over Collection

According to the procedure specified by legislation of the Republic of Armenia **the State Customs Committee of the Government of the Republic of Armenia shall implement**⁹ control over collection (payment) of presumptive payments specified by this Law.

Article 8. Liability for Violation of the Law

⁵ With addition according to RA Law "On Amendments and Additions to RA Law " On Presumptive Payments for Petrol Imported into the Republic of Armenia"" in force from 01.01.2002

⁶ With addition according to RA Law "On Amendments and Additions to RA Law " On Presumptive Payments for Petrol Imported into the Republic of Armenia"" in force from 01.01.2002

⁷ With addition according to RA Law "On Amendments and Additions to RA Law " On Presumptive Payments for Petrol Imported into the Republic of Armenia"" in force from 01.01.2002

⁸ Article 6 - with amendment according to RA Law "On Amendments and Additions to RA Law " On Presumptive Payments for Petrol Imported into the Republic of Armenia"" in force from 01.01.2002

⁹ With amendment according to RA Law "On Amendments and Additions to RA Law " On Presumptive Payments for Petrol Imported into the Republic of Armenia"" in force from 01.01.2002

Violation of this Law shall involve liability according to the procedure specified by the legislation of the Republic of Armenia.

Article 9. Entry of this Law into Force

This Law shall enter into force from the moment of publication.