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**ROA GOVERNMENT  
RESOLUTION**

09/28/00

# 594

**ON  
HUMANITARIAN ASSISTANCE AND CHARITABLE PROJECTS**

040.0594.280900

Signed by:  
The ROA President  
Robert Kocharyan

September 28, 2000

**RESOLUTION  
OF  
GOVERNMENT OF REPUBLIC OF ARMENIA**

September 28, 2000 # 594

**ON  
HUMANITARIAN ASSISTANCE AND CHARITABLE PROJECTS**

Based on Clause 20 of Article 15 and Article 39 of the ROA Law on Value Added Tax, to enhance the efficiency of humanitarian assistance and charitable projects implementation, the Government of the Republic of Armenia decides:

1. Define that in cases where the delivery of goods and services by other states, international intergovernmental (interstate) organizations, international as well as foreign NGOs and those of the Republic of Armenia (including charitable organizations), religious and similar to it non-governmental organizations as well as individual benefactors is not regulated directly by the laws of the Republic of Armenia and the international agreements of the Republic of Armenia, it may be qualified as:

a) Humanitarian assistance, if it is an activity directed immediately to individuals and aimed at meeting people's material and intangible needs, particularly, supplying food, improving their health, educational, housing or living conditions, developing working skills and capacities.

b) Charitable activity, if goods and services are being delivered to health, social, scientific, educational, pedagogical, cultural, sports, environmental organizations, and the like as well as to the Republic of Armenia and the communities of the Republic of Armenia.

The foregoing definitions apply to the cases where tax and customs preferences for a given activity are enforced in compliance with the tax and customs laws of the Republic of Armenia and cannot be interpreted as statutes regulating other relations.

The preferences provided for by the tax and customs laws of the Republic of Armenia shall be enforced after the adoption of an appropriate resolution defining humanitarian assistance or charitable projects by the Government of the Republic of Armenia or the Humanitarian Assistance Central Commission under the Government of the Republic of Armenia.

2. The objects of humanitarian assistance or charitable activities may be as follows:

property, including financial resources, securities, and property rights;  
works and services;  
outcomes of intellectual activities (intellectual property).

Humanitarian assistance or charitable activities shall be carried out as a disinterested aid - free of charge or on preferential conditions.

3. To be qualified as a humanitarian assistance or a project that immediately relates to and is essential for the implementation of a charitable project, transaction (operation) or a project should considerably facilitate this implementation, particularly, import, acquisition, maintenance, and transportation of distribution goods as well as delivery of works and services.

4. Along with qualifying the projects as humanitarian assistance, charitable projects or those immediately related to and essential for them, the particular conditions of their implementation may be defined coming with an agreement with a benefactor.

5. Define, that in cases where the projects are not qualified as humanitarian assistance, charitable projects or those immediately related to and essential for them by the laws of the Republic of Armenia, international agreements of the Republic of Armenia or the resolutions of the Government of the Republic of Armenia, they are qualified as such by the resolution of the Humanitarian Assistance Central Commission under the Government of the Republic of Armenia.

The Charter and membership of the Humanitarian Assistance Central Commission under the Government of the Republic of Armenia shall be approved by the Prime Minister of the Republic of Armenia.

6. Define, that regardless of how a project is qualified as humanitarian assistance or charitable project, in compliance with prescribed procedures, an organization carrying out the project shall submit to the Humanitarian Assistance Central Commission under the Government of the Republic of Armenia, as follows:

a) Information on goods and services delivered by an organization as well as on those delivered to this organization within a quarter shall be submitted by the 25th of the month following each quarter.

b) After the end of project a brief statement on project implementation shall be submitted within a month.

In cases where such information is not provided or a project's objectives are not achieved, the Humanitarian Assistance Central Commission under the Government of the Republic of Armenia is empowered to change or invalidate its resolution on qualifying it as a humanitarian assistance or charitable project. If a project is qualified as such by other legal act, the Commission is empowered to submit an application on change or invalidation of that qualification to the body that adopted a given legal act.

7. Order the ROA Ministry of State Revenues to come to an agreement with the ROA Ministry of Finance and Economy and approve within a month as follows:

- a) Instructions on enforcement of preferences as regards humanitarian assistance, charitable projects or those directly related to and essential for them.
  - b) Procedures provided for by the Clause 6 of this resolution.
8. Declare invalid the GOA September 7, 1999 # 562 Resolution on Additional Measures to Regulate Activities of GOA Humanitarian Assistance Central Commission.
9. This resolution comes into force from the moment it is officially made public.