



THE LAW OF THE REPUBLIC OF ARMENIA

ON LAND TAX

14.02.1994

Non official translation

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Chapter 1. Object of Taxation and Payers

Article 1. Landowners, permanent and temporary users of the State-owned land are considered payers of land tax.

The tax on the lands provided for lease shall be levied on the lessor.

Article 2. The calculated net income determined by the cadastral evaluation of the land shall be the object of taxation for agricultural lands.

The value of the land according to the cadastral evaluation shall be the object of taxation of non-agricultural lands.

Chapter 2. Rates and the Procedure of Land Tax Calculation

Article 3. The amount of the land tax shall not depend on the results of the taxpayers' agricultural activity and shall be defined as an annually paid fixed payment per unit of the land lot area.

Article 4. The land tax rate for the agricultural lands (including land lots allotted for housing in settlements, and garden-plots) shall be determined in the amount of 15 percent of the calculated net income determined by their cadastral evaluation.

Article 5. For non-agricultural lands the land tax shall be determined at the following rates:

a) for the lands used for the purposes of industry (including mines and territories damaged as a result of industrial activity), transport, radio communication, television, defense, for the lands occupied by gas-mines, as well as for the lands of the water stock, the land tax shall be determined in regard to the cost of the cadastral evaluation of the given type of soil in the corresponding zones of cadastral division, at the following rates:

- inside the settlements -1 percent
- outside the settlements -0.5 percent.

b) the land tax rate for the lands of the forest stock (with the exception of the agricultural types of soil included in them) shall be determined at the rate of 1 percent of the average value of the unused lands in the corresponding zones of cadastral division, according to the cadastral evaluation;

c) the land tax for other non-agricultural lands shall be determined at the rate of 1 percent of the cost of the given type of soil according to the cadastral evaluation.

Article 6. Taxable areas shall include lands occupied by buildings and constructions, territories necessary for their maintenance, as well as sanitary, technical and other zones of the objects.

Article 7. The land tax shall be levied on the taxpayers engaged in agricultural activity (production of agricultural output). The taxpayers shall be exempt from the profit tax (income tax), with the exception of those industrial-agricultural enterprises (hot-houses and animal breeding farms, cattle-breeding farmhouses, agricultural factories, poultry-keeping factories, etc.), the list of which is approved by the Government of the Republic of Armenia by consent of the Standing Committee in RA National Assembly on Fiscal, Budgetary and Economic Issues.

The taxpayers who receive 25 percent of their proceeds (income) from a non-agricultural activity shall not be exempt from the profit (income) tax on this activity. For this purpose the payers keep separate accounts of expenses on production and turnover, as well as on the sales, for the agricultural and non-agricultural activity.

Article 8. The land tax shall be calculated beginning from the month following the acquisition of the ownership right of the permanent or temporary use of the land.

Article 9. The entity having a land tax privilege shall be exempt from the payment of the tax during a reporting year beginning from the month when the right of privilege was granted.

In case of suspension of the land tax privilege during the reporting year, the tax shall be calculated starting from the month following the suspension of the right of privilege.

Chapter 3. Land Tax Privileges

Article 10. The following shall be exempt from the land tax:

- a) budgetary institutions and organizations, as well as state reserves, national and dendrology parks, botanical gardens and lands of historical-cultural importance, with the exception of the lands provided for rental or official use;
- b) agricultural and collective farms formed during the land reform and privatization period - during two years from the month following the acquisition of the ownership right to the land;
- c) owners and permanent or temporary users of land, whom, according to the procedure established by the legislation of the Republic of Armenia, the land is allotted for a certain period of time on condition of the exemption from the income tax - in the course of this period;
- d) State-owned lands for public use in settlements (squares, streets, passages, roads, parks, public gardens, reservoirs, etc.);
- e) educational and experimental land lots allotted to professional-technical institutes and schools;
- f) newly planted and young vineyards and fruit gardens, till their complete fruitfulness (within the terms set by agricultural indications for each sort) provided their area is 0.1 ha and more;
- g) State-owned lands of forest stock, except land allocated for lease for agricultural purposes.

Article 11. The following entities shall be 50 percent exempt from the land tax:

- a) scientific organizations on agriculture and forestry, experimental, seed-growing, nursery, pedigree, sorting experimental enterprises, stations of scientific, research and educational institutions – for those lands, according to the list approved by the Government of the Republic of Armenia, that are used exclusively for scientific and educational purposes, as well as for the purposes of testing the sorts of agricultural and forest cultures;
- b) citizens exempt from the income tax, according to the procedure established by the legislation of the Republic of Armenia – for the lands belonging to them by the ownership right.

Chapter 4. Procedure and Calculation of the Land Tax

Article 12. The documents confirming the ownership right to the permanent or temporary use of land shall be the basis for land tax calculation.

Article 13. Enterprises (with the exception of agricultural farms), institutions, organizations shall calculate the land tax independently and submit the calculations for each taxable land lot to the State Tax Inspectorate agencies no later than on September 1 of each year.

The calculations on taxation of the newly allotted land lot shall be submitted within a one-month period following the acquisition of the ownership right to the use of land.

Article 14. Citizens and agricultural farms shall calculate the land tax independently, taking as a basis the payment notifications calculated by the State Tax Inspectorate of the Republic of Armenia and delivered to them by 1 September each year.

Article 15. The registration of payers and the calculation of the land tax shall be performed as of 1 July of each year.

The State Tax Inspectorate agencies shall perform the registration of payers, control over the correct calculation and payment of the tax in due time.

Article 16. The amounts of the calculated tax shall be paid by citizens and agricultural farms to the budget in equal parts no later than on 15 November of the reporting year and by 15 April of the following year; and the enterprises, institutions, organizations – quarterly till 25th day of the month following the given quarter.

Article 17. The payment of the tax to the state budget shall be carried out in accordance with the procedure established by the legislation of the Republic of Armenia.

Chapter 5. Concluding Provisions

Article 18. The taxpayers, as well as the officials of enterprises, institutions and organizations shall bear the responsibility for violation of this Law, according to the procedure established by the RA legislation.

Article 19. The Government of the Republic of Armenia, upon the consent of the RA National Assembly Standing Committee on Fiscal, Budgetary and Economic Issues, may establish other rates and limits, other procedure on calculation and payment of the land tax and privilege for certain payers or a group of payers.

Article 20. Regulations on the application of this Law shall be worked out and published by the State Tax Inspectorate of the Republic of Armenia upon consent of the Ministry of Finance, Ministry of Agriculture and Ministry of Justice of the Republic of Armenia.

President of the Republic of Armenia

Levon Ter-Petrosyan

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