

ARMENIA

NEW AUTHORITY GUIDE

THOMSON REUTERS TAX RESEARCH

MARCH 2015 CONTENT UPDATE #1

Introduction

The authority of Armenia has been added, including all rates, catch-all rules, cross-border logic and product taxability.

Zone

The authority of Armenia has been attached to a zone.

ZONE	PARENT ZONE	2-CHAR CODE	DEFAULT PRODUCT GROUP
Armenia	World	AM	Harmonized

Authority Options

NAME	CONDITION	VALUE	START DATE	END DATE
CL - Customer Location Reverse Charge	Foreign Transaction	Establishment Required	1/1/2015	N/A
CR - Registration Requirement	Both	Registration Requirement	1/1/1901	N/A
DS – Default Services Reverse Charge	Not Applicable	Not Applicable	1/1/2015	N/A
Filing Groups Customer Location	- None -	- None -	1/1/2015	N/A

NAME	CONDITION	VALUE	START DATE	END DATE
Filing Groups Goods	- None -	No	1/1/2015	N/A
Filing Groups Physical Performance	- None -	- None -	1/1/2015	N/A
Filing Groups Work on Goods	- None -	- None -	1/1/2015	N/A
GS - Goods Reverse Charge	Not Applicable	Not Applicable	1/1/2015	N/A
Intra-Company tax free sale - Customer Location	- None -	Yes	1/1/2015	N/A
Intra-Company tax free sale - Goods	- None -	Yes	1/1/2015	N/A
Intra-Company tax free sale - Physical Performance	- None -	Yes	1/1/2015	N/A
Intra-Company tax free sale - Work on Goods	- None -	Yes	1/1/2015	N/A
PP - Physical Performance	Not Applicable	Not Applicable	1/1/2015	N/A
PRL - Parent Registration Lookup	- None -	No	1/1/2015	N/A
Turn Off Authority	- None -	No	1/1/2010	N/A
UE - Used and Enjoyed	Not Applicable	- None -	1/1/2015	N/A

Rate Updates

The following rates have been added in the authority of Armenia.

RATE CODE	RATE DESCRIPTION	RATE	START DATE	BASIS
NL	Not Liable	0%	1/1/1901	Value Added Tax Act 1997

RATE CODE	RATE DESCRIPTION	RATE	START DATE	BASIS
ZR	Zero Rate	0%	1/1/2015	Value Added Tax Act 1997
SR	Standard Rate	20%	1/1/2015	Value Added Tax Act 1997

Catch-all Rules

The following catch-all rules have been added in the authority of Armenia.

RULE ORDER	RATE CODE	TAX CODE	START DATE	BASIS
5000	ZR	N/A	1/1/2015	Value Added Tax Act 1997
5001	NL	N/A	1/1/2015	Value Added Tax Act 1997
5002	ZR	N/A	1/1/2015	Value Added Tax Act 1997
5008.9999	SR	OVERRIDE_STANDARD	1/1/2015	Value Added Tax Act 1997
9980	ZR	ZERO RATED	1/1/2015	Value Added Tax Act 1997
9990	EXEMPT	N/A	1/1/2015	Value Added Tax Act 1997
10000	SR	N/A	1/1/2015	Value Added Tax Act 1997

HS2012 Product Taxability Rules

In accordance with the Armenia VAT Act, the following rules have been added on the default Harmonized Product Group with the noted effective dates.

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6595.4675	EXEMPT	2012.902221 -- For medical, surgical, dental or veterinary uses	1/1/2015
6595.4687	EXEMPT	2012.902214 -- Other, for medical, surgical or veterinary uses	1/1/2015
6595.4693	EXEMPT	2012.902213 -- Other, for dental uses	1/1/2015
6595.4699	EXEMPT	2012.902212 -- Computed tomography apparatus	1/1/2015
6596.7755	EXEMPT	2012.120991 -- Vegetable seeds	1/1/2015
6596.7773	EXEMPT	2012.120924 -- Kentucky blue grass (Poa pratensis L.) seeds	1/1/2015
6596.7779	EXEMPT	2012.120923 -- Fescue seeds	1/1/2015
6596.7785	EXEMPT	2012.120922 -- Clover (Trifolium spp.) seeds	1/1/2015
6596.7791	EXEMPT	2012.120921 -- Lucerne (alfalfa) seeds	1/1/2015
6596.7803	EXEMPT	2012.120791 -- Poppy seeds	1/1/2015
6596.7815	EXEMPT	2012.120721 -- Seed	1/1/2015
6596.7917	EXEMPT	2012.100821 -- Seed	1/1/2015
6596.7929	EXEMPT	2012.100191 -- Seed	1/1/2015
6596.7941	EXEMPT	2012.100111 -- Seed	1/1/2015
6697.2705	EXEMPT	2012.902230 -X-ray tubes	1/1/2015

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6698.3145	EXEMPT	2012.490300 Children's picture, drawing or colouring books.	1/1/2015
6698.3253	EXEMPT	2012.482020 -Exercise books	1/1/2015
6698.9679	EXEMPT	2012.190110 -Preparations for infant use, put up for retail sale	1/1/2015
6699.0297	EXEMPT	2012.120930 -Seeds of herbaceous plants cultivated principally for their flowers	1/1/2015
6699.0333	EXEMPT	2012.120770 -Melon seeds	1/1/2015
6699.0339	EXEMPT	2012.120760 -Safflower (Carthamus tinctorius) seeds	1/1/2015
6699.0345	EXEMPT	2012.120750 -Mustard seeds	1/1/2015
6699.0351	EXEMPT	2012.120740 -Sesamum seeds	1/1/2015
6699.0357	EXEMPT	2012.120730 -Castor oil seeds	1/1/2015
6699.0411	EXEMPT	2012.120230 -Seed	1/1/2015
6699.0423	EXEMPT	2012.120110 -Seed	1/1/2015
6699.0561	EXEMPT	2012.100830 -Canary seeds	1/1/2015
6699.0585	EXEMPT	2012.100710 -Seed	1/1/2015
6699.0621	EXEMPT	2012.100510 -Seed	1/1/2015
6699.0633	EXEMPT	2012.100410 -Seed	1/1/2015

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6699.0645	EXEMPT	2012.100310 -Seed	1/1/2015
6699.0657	EXEMPT	2012.100210 -Seed	1/1/2015
6699.1563	EXEMPT	Contributions to Socially Disadvantaged People	1/1/2015
6799.0939	ZR	International Air	1/1/2015
6799.1053	EXEMPT	Rental of Medical Goods	1/1/2015
6799.1077	EXEMPT	Public Service Television	1/1/2015
6799.1083	EXEMPT	Publishing for Vision Impaired	1/1/2015
6799.1299	EXEMPT	Lotteries	1/1/2015
6799.1371	SR	Dormitories	1/1/2015
6799.1893	EXEMPT	2012.9021 Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other	1/1/2015
6799.1995	EXEMPT	2012.9004 Spectacles, goggles and the like, corrective, protective or other.	1/1/2015
6799.2001	EXEMPT	2012.9003 Frames and mountings for spectacles, goggles or the like, and parts thereof.	1/1/2015
6799.5487	EXEMPT	2012.4903 Children's picture, drawing or colouring books.	1/1/2015

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6799.5493	EXEMPT	2012.4902 Newspapers, journals and periodicals, whether or not illustrated or containing advertising	1/1/2015
6799.6363	EXEMPT	2012.3808 Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-grow	1/1/2015
6799.6705	EXEMPT	2012.3105 Mineral or chemical fertilisers containing two or three of the fertilising elements nitrog	1/1/2015
6799.6711	EXEMPT	2012.3104 Mineral or chemical fertilisers, potassic.	1/1/2015
6799.6717	EXEMPT	2012.3103 Mineral or chemical fertilisers, phosphatic.	1/1/2015
6799.6723	EXEMPT	2012.3102 Mineral or chemical fertilisers, nitrogenous.	1/1/2015
6799.6777	EXEMPT	2012.2941 Antibiotics.	1/1/2015
6799.8439	EXEMPT	2012.0909 Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	1/1/2015
6799.8691	EXEMPT	Wheelchair	1/1/2015
6799.8745	EXEMPT	Typewriters with Braille characters and special el	1/1/2015

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6799.8823	EXEMPT	Medicines for Human Use and Veterinarian Use	1/1/2015
6799.8829	EXEMPT	Medicines	1/1/2015
6799.8835	EXEMPT	Medicine covered by a social security legislation	1/1/2015
6799.8841	EXEMPT	Medical Equipment for Disabled Persons	1/1/2015
6799.8847	EXEMPT	Medical Device	1/1/2015
6799.8883	EXEMPT	Glucose	1/1/2015
6799.8955	EXEMPT	Educational Material	1/1/2015
6799.8961	EXEMPT	Drip pumps for pain control	1/1/2015
6899.7455	SR	Health Club and Fitness Center	1/1/2015
6899.7521	SR	Cosmetics and Plastic Surgery Services	1/1/2015
6899.7641	ZR	Supply of Goods and Services for International Ves	1/1/2015
6899.7647	ZR	Supply of Goods and Services for International Air	1/1/2015
6899.7803	EXEMPT	Supplies for Social Security/Health Care Services	1/1/2015
6899.7815	EXEMPT	Postal Service	1/1/2015
6899.7893	SR	Supply Of Services And Goods For Members By Organi	1/1/2015

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6899.7959	SR	Rental Of Books And Magazines, Musical Scores, Lp'	1/1/2015
6899.7965	SR	Publications, newsletters	1/1/2015
6899.8001	EXEMPT	Charitable Activities	1/1/2015
6899.8085	EXEMPT	Supplies for Victims of Natural Disasters	1/1/2015
6899.8091	EXEMPT	Social Services	1/1/2015
6899.8097	EXEMPT	Shelter for Children and Youth	1/1/2015
6899.8127	EXEMPT	Residential Renting	1/1/2015
6899.8151	EXEMPT	Funerals and Burials	1/1/2015
6899.8157	EXEMPT	Day Care Services	1/1/2015
6899.8163	EXEMPT	Child Protection	1/1/2015
6899.8193	EXEMPT	Public Radio	1/1/2015
6899.8301	EXEMPT	Supplies Related To Care Of Care Of Elderly, Child	1/1/2015
6899.8307	SR	Spa Services	1/1/2015
6899.8481	SR	Sport Structure Rental	1/1/2015
6899.8505	SR	Scientific Conferences	1/1/2015
6899.8511	SR	Sale, Rental, And Leasing Of Land	1/1/2015
6899.8517	EXEMPT	Sale of Residential Property	1/1/2015

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6899.8529	SR	Rental of educational buildings and teachin	1/1/2015
6899.8535	SR	Real Estate Service	1/1/2015
6899.8541	SR	Public Notaries	1/1/2015
6899.8559	SR	Management of Residential Property	1/1/2015
6899.8565	SR	Legal Services	1/1/2015
6899.8571	SR	Leasing of State-Owned Enterprises	1/1/2015
6899.8577	SR	Leasing of Immovable Property	1/1/2015
6899.8583	EXEMPT	Lease of Residential Dwellings	1/1/2015
6899.8649	SR	Cultural Center Rentals	1/1/2015
6899.8763	EXEMPT	Religious Services	1/1/2015
6899.8889	EXEMPT	Activities Of The National Radio And Television Ne	1/1/2015
6899.9003	EXEMPT	Vocational Training and Retraining	1/1/2015
6899.9051	EXEMPT	School and University Education	1/1/2015
6899.9057	EXEMPT	Public Education	1/1/2015
6899.9069	EXEMPT	Non-Profit Education Services	1/1/2015
6899.9081	EXEMPT	Educational Services With Respect To Curricula And	1/1/2015
6899.9099	EXEMPT	Transfer Of Copyrights And The Granting Of Copyrig	1/1/2015

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6899.9675	EXEMPT	2012.30 Pharmaceutical products	1/1/2015
6959.9759	EXEMPT	NONPROFIT ORGANIZATIONAL SERVICES	1/1/2015
6959.9795	EXEMPT	HEALTH SERVICES	1/1/2015
6959.9807	EXEMPT	FINANCIAL, INSURANCE, LEGAL, REAL ESTATE	1/1/2015

Please contact Customer Support with any questions.