

GOVERNMENT OF THE REPUBLIC OF ARMENIA

DECISION

No 30-N of 15 January 2015

**ON APPROVING THE LIST OF BORDERLINE COMMUNITIES
HAVING UNUSED LANDS AS A RESULT OF MILITARY ACTIONS,
THE ACTIVITY CARRIED OUT WHEREIN SHALL BE EXEMPT FROM TAXES**

(title amended by No 6-N of 14 January 2016)

Based on Article 1 of the Law of the Republic of Armenia "On exempting the activities carried out in borderline communities from taxes" and part 5 of Article 410 of the Tax Code of the Republic of Armenia, the Government of the Republic of Armenia **decides:**

(Preamble amended by No 6-N of 14 January 2016, supplemented by No 258-N of 16 March 2017)

1. To approve the list of borderline communities having unused lands as a result of military actions, the activity wherein shall be exempt from taxes, according to the Annex.

(Point 1 amended by No 6-N of 14 January 2016)

2. This Decision shall enter into force on the day following the date of its official promulgation and shall extend to relations arising after 1 January 2015.

**Prime Minister
of the Republic of Armenia**

H. Abrahamyan

27 January 2015, Yerevan

Annex
to the Decision of the Government
of the Republic of Armenia
No 30-N of 15 January 2015

LIST
OF BORDERLINE COMMUNITIES HAVING UNUSED LANDS
AS A RESULT OF MILITARY ACTIONS, THE ACTIVITY CARRIED OUT
WHEREIN SHALL BE EXEMPT FROM TAXES
(title amended by No 6-N of 14 January 2016)

Ararat Marz of the Republic of Armenia

1. Yeraskh
- 1.1. Paruyr Sevak

Vayots Dzor Marz of the Republic of Armenia

2. Khachik
3. Khndzorut
4. Sers
5. Nor Aznaberd
6. Bardzruni

Gegharkunik Marz of the Republic of Armenia

7. Vahan

7.1. Chambarak

Tavush Marz of the Republic of Armenia

8. Nerkin Karmir Aghbyur

9. Voskevan

10. Choratan

11. Koghb

12. Vazashen

13. Berkaber

14. Chinari

15. Artsvaberd

16. Tsaghkavan (Ijevan Region)

17. Mosesgegh

18. Dovegh

19. Paravakar

20. Berdavan

21. Barekamavan

22. Koti

23. Baghanis

24. Sarigyugh

25. Aygedzor
26. Kirants
27. Aygepar
28. Sevkar
29. Aygehovit
30. Voskepar
31. Verin Karmir Aghbyur
32. Berd
33. Azatamut

(Annex supplemented by No 956-N of 18 August 2015, amended, supplemented by No 6-N of 14 January 2016, supplemented by No 39-N of 26 January 2017)

**Minister-Chief of Staff
of the Government
of the Republic of Armenia**

D. Harutyunyan