

**LAW**

**OF THE REPUBLIC OF ARMENIA**

*(Law edited by HO-5-N of 26 February 2015)*

Adopted on 29 June 2001

**ON APPROVING THE LIST OF GOODS IMPORTED BY ORGANISATIONS AND  
INDIVIDUAL ENTREPRENEURS, NOT SUBJECT TO TAXATION UNDER EXCISE TAX,  
AND THE IMPORT WHEREOF IS EXEMPT FROM VAT**

*(title edited by HO-5-N of 26 February 2015)*

**ARTICLE 1. SUBJECT MATTER OF THIS LAW**

This Law shall approve the list of goods provided below—imported by organisations and individual entrepreneurs—not subject to taxation under excise tax, and the import whereof is exempt from VAT.

The import of goods indicated in this Article and classified under CN FEA codes 0602 10 100 0, 0701 10 000 0, 0713 10 100 0, 0713 33 100 0, 1001 91 100 0, 1001 91 200 0, 1003 10 000 0 shall be exempt from VAT, where the indicated goods have been imported as prescribed by the Government of the Republic of Armenia.

The provisions of this Article in relation to headings 0105, 07 14 90 900, 2710 19 210, 2710 19 980 0 and 8702 of "Code according to CN FEA" included in the list prescribed by this Article shall extend only to the goods that are described in the column "Short name of goods".

The import of goods classified under CN FEA product subgroups 84 and 85 (except for the goods classified under CN FEA codes 8418 10 200 1, 8418 10 800 1, 8418 30 200 1, 8418 40 200 1, 8422 11 000 0, 8447 90 000 1, 8450 11, 8451 21,

8452 10, 8508 11 000 0, 8508 19 000 1, 8509 4, 8516 31 000, 8516 33 000 0, 8516 40, 8516 50, 8516 60 101 0, 8516 71, 8516 72, 8519 20, 8521 90 000 1, 8528 72) by persons considered as VAT taxpayers, irrespective of the exceptions made to the list prescribed by this Article, as well as the import of goods classified under CN FEA codes 2505100000, 250900, 2517102000, 2518200000, 2529100000, 2807, 2817000000, 2836, 3901, 3902, 3903, 3904, 3905, 3906, 3921903000, 4002, 4003, 4004, 4005, 4007, 7201, 7202, 7203, 7204, 7205, 7206, 7207, 7402, 7403, 7404, 7405, 7406, 7407, 7408, 7409, 7410, 7411, 7412, 7413, 7415, 7419991000, 7501, 7502, 7503, 7504, 7505, 7506, 7507, 7508, 7603, 7604, 7605, 7801, 7802, 7804, 7901, 7902, 7903, 7904, 7905, 7907, 8001, 8002, 8003, 8101, 8103, 8104, 8105, 8106, 8107, 8108, 8109, 8110, 8111, 8112, 8113, 8704 10 shall be exempt from VAT. This paragraph shall also apply to state administration institutions irrespective of the fact that they are considered as VAT taxpayers.

Code according to CN FEA	Short name of goods
0105	Live pure-bred poultry; chickens, ducks, geese, turkeys, guinea fowls, ostriches and quails
0101 21 000 0	Live pure-bred horses
0102 21	Live pure-bred cattle
0103 10 000 0	Live pure-bred swine
0104 10 100 0	Live pure-bred sheep
0104 20 100 0	Live pure-bred goats
0106 14 10	Live pure-bred rabbits
0106 41 000	Bees
0106 90 00 90	Other insects
0601 10 900 0	Other rootstocks, tubers, tuberous roots, corms, rhizomes
0602 10 100 0	Vine cuttings
0602 20	Edibleruit trees, shrubs and bushes, whether or notgrafted
0602 90 300 0	Vegetable, wild strawberry and strawberry plants

0701 10 000 0	Seed potatoes, fresh or chilled
0713 10 100 0	Peas, for sowing
0713 33 100 0	Beans, for sowing
071490900	Jerusalem artichoke seed, fresh or chilled
1001 91 100 0	Spelt for sowing
1001 91 200 0	Bread wheat and meslin seed
1003 10 000 0	Barley seed
1005 10	Maize seed
12	Oil seeds and oleaginous fruits; miscellaneous seeds, fruit and grains,; medicinal or industrial plants; straw and fodder, excluding
1201	Soya beans, whether or not broken
1202	Ground-nuts, not roasted or otherwise cooked
1206 00	Sunflower seeds, whether or not broken
1208	Fine and wholemeal flours of oil seeds or oleaginous fruits, other than those of mustard seeds
1210	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin
1211	Plants and parts of plants (including seeds and fruits), of a kind used in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, wheter or notwhole or cut, crushed or powdered
1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels, other vegetable products (including unroasted chicory roots of the variety Cichorium intzbus sativum) used primarily for human consumption, not elsewhere specified
2305 00 000 0	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil
2307 00	Wine lees; argol
2401	Unmanufactured tobacco, tobacco refuse
26	Ores, slag and ash, excluding
2601	Iron ores and concentrates
2608 00 000 0	Zinc ores and concentrates

2611 00 000 0	Tungsten ores and concentrates
2613	Molybdenum ores and concentrates
2616	Precious metal ores and concentrates
2619 00	Slag, dross (other than granulated slag), scalings and other waste from ferrous metal production
2710 12 310 0	Aviation spirit
2710 19 210	Jet fuel
2710 19 980 0	Lubricating oil
2711 21 000 0	Natural gas in gaseous state
2716 00 000 0	Electrical energy
2837	Cyanides, cyanide oxides and complex cyanides
2902 30 000 0	Toluene, for other purposes
3002	Human blood; animal blood prepared for therapeutic, prophylactic and diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified, including those obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products
31	Fertilisers
3808 91	Insecticides
3808 92	Fungicides
3808 93	Herbicides, anti-sprouting products and plant-growth regulators
3808 94	Disinfectants
3808 99	Other antibacterial products, insecticides and rodenticides
4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip or tapes
41	Raw hides and skins (other than furskins) and leather, excluding
4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared
4105	Tanned or crust skins of sheep and lambs, without wool on, whether or not split, but not further prepared
4106	Tanned or crust hides and skins of goats or kids, without wool or hair on, other than hides and skins of headings 4108 or 4109
4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114
4112 00 000	Leather further prepared after tanning or crusting

4113	Leather
4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather
4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip or tapes, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour
4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared
4404	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, whips, umbrellas, , tool handles or the like; chipwood, and the like
4406	Railway or tramway sleepers (cross-ties) of wood
4801 00 000	Newsprint, in rolls or sheets
4901	Printed books, brochures, leaflets and similar printed materials, whether or not bound or in single sheets
4904 00 000 0	Music, printed or in manuscript, whether or not bound or illustrated
5103	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock
5104 00 000 0	Garnetted stock of wool or of fine or coarse animal hair
5108	Yarn of fine animal hair (carded or combed), unprepacked, not put up for retail sale
5110 00 000 0	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not prepacked for retail sale
5113 00 000 0	Woven fabrics of coarse animal hair or of horsehair
5203 00 000 0	Cotton fiber, carded or combed
5305 00 000 0	Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibers, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibers (including yarn waste and garnetted stock)
7010 90 100	Preserving jars (sterilizing jars) of glass
7015	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses

71	Natural or cultured pearls, precious or semiprecious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery (bijouterie); coins, excluding
7112	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal
7116	Articles of natural or cultured pearls, precious or semiprecious stones (natural, synthetic or reconstructed)
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails
7503 00	Nickel waste and scrap
7601	Unwrought aluminum
7602 00	Aluminium waste and scrap
84	Nuclear reactors, boilers, machinery and mechanical appliances, parts thereof, excluding
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers
8403	Central heating boilers, other than those of heading 8402
8404	Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units
8405	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers
8407	Spark-ignition reciprocating or rotary internal combustion piston engines
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408
8410	Hydraulic turbines, water wheels and regulators therefor
8411	Turbo-jets, turbo-propellers and other gas turbines
8412	Other engines and motors

8413	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators
8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated
8416	Furnace burners for liquid fuel, for pulverized solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances
8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric
8418	Refrigerators, freezers and other refrigerating or freezing equipment
8419	Machinery, plant or laboratory equipment, whether or not electrically heated (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units
8420	Calendering or other rolling machines, other than for metals or glass
8421	Filtering or purifying machinery and apparatus, for liquids or gases
8422	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages
8423	Weighing machinery (excluding balances of a sensitivity of 0,05 cg or better), including weight-operated counting or checking machines; weighing machine weights of all kinds
8424	Mechanical appliances (whether or not hand-operated) for dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sandblasting machines and similar jet projecting machines
8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks
8426	Ships' derricks; cranes, including cable cranes of different kinds; mobile lifting frames, straddle carriers and works trucks fitted with a crane
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment

8428	Other lifting, handling, loading or unloading machinery (for example, elevators, escalators, conveyors, teleferics)
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-plows and snow-blowers
8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430
8435	Presses, crushers and similar machinery, used in the manufacture of wine, fruit juices and similar beverages
8437	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard
8440	Book-binding machinery, including book-sewing machines
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds
8442	Machinery, apparatus and equipment (other than the machines of headings 8456 to 8465) for type-founding or type-setting, for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)
8443	Printing machinery, including inkjet printing machines; auxiliary machines and machinery other than those of heading 8471
8444 00	Machines for extruding, drawing, texturing or cutting man-made textile materials
8445	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447
8448	Auxiliary machinery for use with machines of heading 8444 to 8447 (for example, dobbies, jacquards, automatic stop motions, shuttle



	changing mechanisms); parts and accessories suitable for use solely or principally with the machines of heading 8444 to 8447 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles)
8450	Household- or laundry-type washing machines, including machines which both wash and dry
8451	Machinery (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating and impregnating textile yarns, fabrics or made-up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics
8452	Sewing machines, other than book-binding, book-sewing machines of heading 8440; furniture specially designed for sewing machines; sewing machine needles
8453	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines
8466	Parts and accessories suitable for use with the machines of headings 8456 to 8465
8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor
8468	Machinery and apparatus for soldering, brazing or welding (whether or not capable of cutting) other than those of heading 8515; gas-operated surface tempering machines and appliances
8469 00	Typewriters, including automatic typewriters, other than printers of heading 8471; word-processing appliances
8470	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers
8471	Automatic data processing machines and units thereof
8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines)

8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8469 to 8472
8475	Machines for assembling electric or electronic lamps, tubes or flashbulbs or gas discharge lamps, in glass envelopes; machines for manufacturing or hot working glass or glassware
8476	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines
8478	Machinery for preparing or making up tobacco, not elsewhere specified
8479	Machines and mechanical appliances of special purpose, not elsewhere specified
8480	Moulding boxes for metal foundry
8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats and the like, including pressure-reducing valves and thermostatically controlled valves
8482	Ball or roller bearings
8483	Transmission shafts
8532	Electrical capacitors, fixed, variable or adjustable
8533	Electrical resistors (including rheostats and potentiometers), other than heating resistors
8534 00	Printed circuits
8541	Diodes, transistors and similar semiconductor devices, photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels, light-emitting diodes, mounted piezoelectric crystals
8542	Electronic integrated circuits and micro-assemblies
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes
86	Railway or tramway locomotives, rolling-stock and parts thereof, railway or tramway track fixtures and fittings and parts thereof, mechanical (including electromechanical) traffic signalling equipment of all kinds excluding
8605 00 000	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)

8606	Railway or tramway goods vans and wagons, not self-propelled
8609 00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport
8701	Tractors, other than tractors of heading 8709
8702	Motor vehicles of the transport of 18 and more persons (including the driver)
8705	Special purpose motor vehicles, other than those designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)
8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled
88	Aircraft, spacecraft, and parts thereof
8802	Other aircraft; spacecraft
8803	Parts of goods of heading 8801 or 8802
8804 00 000 0	Parachutes and parts thereof
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked
9012	Microscopes other than optical microscopes; diffraction apparatus
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences (including scintigraphic apparatus), other electro-medical apparatus and sight-testing instruments
9020 00 000 0	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters
9021	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability
9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiation, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like

9108 -9112, 9114	Watch or clock parts and movements
9301	Military weapons, other than revolvers, pistols and the arms of heading 9307
9406 00 310 0	Greenhouses
9305	Parts and accessories of articles of headings 9301 to 9304, other than parts and accessories of articles of headings 9302 to 9304
9306	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads

*(Article 1 amended, supplemented by HO-377-N of 12 June 2002, amended, edited by HO-538-N of 31 March 2003, edited, supplemented by HO-62-N of 25 December 2003, amended, supplemented by HO-74-N of 11 May 2004, amended, edited by HO-130-N of 13 June 2006, amended by HO-301-N of 18 December 2007, edited, supplemented by HO-42-N of 29 April 2008, amended by HO-174-N of 17 September 2009, HO-205-N of 18 November 2009, supplemented by HO-150-N of 11 May 2011, amended, supplemented by HO-213-N of 23 June 2011, HO-330-N of 6 December 2011, HO-18-N of 20 March 2013, amended by HO-157-N of 20 November 2014, edited by HO-5-N of 26 February 2015, supplemented by HO-192-N of 25 October 2017, HO-94-N of 16 January 2018)*

**President**

**of the Republic of Armenia**

**R. Kocharyan**

Yerevan

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