

***"Registered"***

by the Ministry of Justice  
of the Republic of Armenia

*18 January 2017*

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**CHAIRPERSON OF THE STATE REVENUE COMMITTEE  
ADJUNCT TO THE GOVERNMENT  
OF THE REPUBLIC OF ARMENIA**

30 December 2016

No 298-N

**ORDER**

**ON APPROVING THE FORM OF UNIFIED CALCULATION REPORTS  
OF VALUE ADDED TAX AND EXCISE TAX AND THE PROCEDURE  
FOR COMPLETION THEREOF**

Taking as a basis part 4 of Article 52, Articles 75 and 96 of the Tax Code of the Republic of Armenia,

***I hereby order:***

1. To approve the form of the unified calculation report of value added tax and excise tax and the procedure for completion thereof, according to the Annex.
2. This Order shall enter into force on 1 January 2018. The unified calculation report of value added tax and excise tax in the form approved by Annex No 1 to this Order shall be submitted for reporting periods following 1 January 2018.

**Chairperson of the Committee**

**V. Harutyunyan**

**Annex**

**to Order of the Chairperson  
of the State Revenue Committee  
adjunct to the Government  
of the Republic of Armenia  
No 298-N of 30 December 2016**

**Form**

UNIFIED CALCULATION REPORT OF VALUE ADDED TAX AND EXCISE TAX	1. Sequential number of the document <div style="text-align: right; border-bottom: 1px solid black; width: 150px; margin: 0 auto;"></div> (to be completed by the tax authority)
2. Taxpayer identification number	3. VAT identification number
4. Taxpayer	
5. Place of location (place of residence) of the taxpayer	
6. Reporting period	Year <span style="border-bottom: 1px solid black; width: 40px; display: inline-block;"></span> Month <span style="border-bottom: 1px solid black; width: 40px; display: inline-block;"></span>

(AMD)

SECTION 1. VALUE ADDED TAX		
VAT credit	[A]. Tax base	[B]. VAT credit
7. With regard to transactions taxable at 20% rate of VAT		
8. With regard to transactions with adjusting tax invoices:	X	X
(1) deduction		
(2) increase		
9. Calculated at 16.67% rate of VAT		
10. Other tax liability with respect to VAT	X	
11. With regard to transactions with adjusting tax invoices issued on behalf of the supplier:	X	X
(1) reduction	X	

(2) increase			X	
12. With regard to transactions taxable at zero rate of VAT, including:				X
(1) Article of the Tax Code	(2) part	(3) point	X	X
				X
				X
13. With regard to transactions exempt from VAT, including:				X
(1) Article of the Tax Code	(2) part	(3) point	X	X
				X
				X
14. From patent taxable activities, including:				X
				X
				X
15. Adjustment of calculated VAT liabilities (VAT credit)			[A]. Increase	[B]. Reduction
16. <b>Total VAT credit [A]=([7.A]-[8.1A]+[8.2A]+([9.A]-[9.B])+[12.A]+[13.A]+[14.A]</b> <b>[B]=([7.B]-[8.1B]+[8.2B]+[9.B]+[10.B]-[11.1B]+[11.2B]+[15.A]-[15.B])</b>			[A]. Tax base	[B]. VAT credit
<b>VAT debit</b>			[A]. Value	[B]. VAT debit
17. With regard to goods imported into the territory of the Republic of Armenia				
18. With regard to goods and services acquired in the territory of the Republic of Armenia				
19. With regard to transactions with adjusting tax invoices, pertaining to acquisitions			X	X
(1) reduction				
(2) increase				
20. Total amount of adjustment of VAT subject to offset (reduction), including based on adjustment grounds:			[A]. Increase	[B]. Reduction
(1) Article of the Tax Code	(2) part	(3) point	X	X
21. Total VAT debit (([17.B]+[18.B]-[19.1B]+[19.2B]+[20.A]-[20.B])			[A]. positive	[B]. negative
Where the result of the action:				
- is equal to 0, in cells [A] and [B] shall be inserted "0";				
- is positive, cell [A] shall be filled in;				
- is negative, cell [B] shall be filled in				

22.	With regard to imported goods with respect to which a VAT amount is to be paid to the State Budget in accordance with Article 79 of the Tax Code	[A]. Tax base	[B]. Calculated VAT amount
23.	VAT calculated for the reporting period: - where the cell [21.A] is filled in — $([16.B] - [21.A])$ ; - where the cell [21.B] is filled in — $([16.B] + [21.B])$ .	[A]. VAT amount subject to payment to the State Budget	[B]. VAT amount subject to refund from the State Budget
Where the result of the specified action is positive, cell [A] shall be filled in, where it is negative, cell [B] shall be filled in, and where it is equal to 0, in cells [A] and [B] shall be inserted "0".			

### SECTION 2. EXCISE TAX

24. Excise tax base and calculated amount of excise tax in the reporting period							
Code according to CN FEA	Name of goods subject to taxation under excise tax	Tax base unit	Quantity (volume) of alienated goods	Degree of alcohol concentration, %	Value of one in-kind unit	Excise tax rate	Excise tax amount, AMD
[24.1]	[24.2]	[24.3]	[24.4]	[24.5]	[24.6]	[24.7]	[24.8]

**Total**

25. Excise tax base of goods subject to taxation under excise tax, as reflected in adjusting tax invoices, and the excise tax amount (deduction)							
Code according to CN FEA	Name of goods subject to taxation under excise tax	Tax base unit	Quantity (volume) of alienated goods	Degree of alcohol concentration, %	Value of one in-kind unit	Excise tax rate	Excise tax amount
[25.1]	[25.2]	[25.3]	[25.4]	[25.5]	[25.6]	[25.7]	[25.8]

**Total**

26. Excise tax base of goods subject to taxation under excise tax, as reflected in adjusting tax invoices, and the excise tax amount (increase)							
Code according to CN FEA	Name of goods subject to taxation under excise tax	Tax base unit	Quantity (volume) of alienated goods	Degree of alcohol concentration, %	Value of one in-kind unit	Excise tax rate	Excise tax amount, AMD
[26.1]	[26.2]	[26.3]	[26.4]	[26.5]	[26.6]	[26.7]	[26.8]

**Total**

**AMD**

27.	Calculated amount of excise tax (excise tax credit)	
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28.	Excise tax amount with respect to transactions with adjusting tax invoices	
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(1) deduction					
(2) increase					
29. Tax base of alienated goods exempt from excise tax					
30. Separate excise tax amount reflected in the declaration with respect to raw material imported into the territory of the Republic of Armenia					
31. Separate excise tax amount in tax invoices with respect to raw material acquired in the territory of the Republic of Armenia					
32. Total amount of adjusted excise tax subject to offset (reduction), including based on adjustment grounds				[A]. Increase	[B]. Reduction
(1) Article of the Tax Code	(2) part	(3) point	(4) sub-point	X	X
33. Total excise tax debit in the reporting period ([30] + [31] + [32.A] - [32.B]) Where the result of the action:				[A]. positive	[B]. negative
<ul style="list-style-type: none"> <li>- is equal to 0, in cells [A] and [B] shall be inserted "0";</li> <li>- is positive, cell [A] shall be filled in;</li> <li>- is negative, cell [B] shall be filled in</li> </ul>					
34. Based on the results of the reporting period:				A. Excise tax amount subject to payment to the State Budget	B. Excise tax amount subject to refund from the State Budget
<ul style="list-style-type: none"> <li>- where cell [33.A] is filled in — <math>([27] - [28.1] + [28.2] - [33.A])</math>;</li> <li>- where cell [33.B] is filled in — <math>([27] - [28.1] + [28.2] + [33.B])</math>.</li> </ul>					
Where the result of the action is positive, cell [A] shall be filled in, where it is negative, cell [B] shall be filled in, and where it is equal to 0, in cells [A] and [B] shall be inserted "0".					

Official

\_\_\_\_\_ (signature, name, surname)

**PROCEDURE FOR COMPLETION  
OF THE FORM OF UNIFIED CALCULATION REPORT  
OF VALUE ADDED TAX AND EXCISE TAX**

**I. MAIN PROVISIONS**

1. The form of unified calculation report of value added tax and excise tax (hereinafter referred to as “the unified calculation report”) shall be submitted to the tax authority of the Republic of Armenia in accordance with Articles 75 and 96 of the Tax Code of the Republic of Armenia (hereinafter referred to as “the Tax Code”).
2. Section 2 of the unified calculation report (excise tax) shall be completed only by excise taxpayers, only with respect to transactions deemed to be a taxable object prescribed by points 1 and 4 of part 1 of Article 84 of the Tax Code. In all other cases, Section 2 of the unified calculation report submitted for the reporting period shall not be completed.
3. Adjustments of the unified calculation report shall be carried out in accordance with Article 54 of the Tax Code. Moreover, in all the cases where both Section 1 (VAT) and Section 2 (excise tax) are completed in the unified calculation report submitted for the given reporting period, when adjusting the unified calculation report in the future, both Section 1 and Section 2 of the unified calculation report shall be subject to mandatory completion. In this case, when submitting a unified calculation report and completing only Section 1 or Section 2, the cost values in the part that is not completed shall be deemed to be submitted with zero indicators.
4. Cost values in the unified calculation report shall be completed in AMD, without lumas. In case of absence of the cost value in the cells of the unified calculation report, those cells of the calculation report shall be considered to be "0" (zero).

5. Point 1 of the unified calculation report shall be completed by the tax authority.
6. In point 2 of the unified calculation report, taxpayer identification number (TIN) shall be inserted.
7. In point 3 of the unified calculation report, the value added tax (hereinafter referred to as “VAT”) payer identification number shall be inserted.
8. In point 4 of the unified calculation report, the full name of the taxpayer, name, surname of the natural person considered to be a notary or an individual entrepreneur shall be inserted. In accordance with part 3 of Article 75 of the Tax Code, in case of submitting a unified calculation report in hard copies to the tax inspectorate serving Kentron Administrative District of the city of Yerevan, the full name of the non-resident organisation or the name and the surname of the non-resident natural person shall be inserted in point 4 of the unified calculation report.
9. In point 5 of the unified calculation report, the location of the organisation shall be inserted in accordance with Article 23 of the Tax Code, and in case of a natural person — the place of residence shall be inserted in accordance with Article 26 of the Tax Code.
10. In point 6 of the unified calculation report shall be mentioned the reporting period for which the unified calculation report is submitted.

## **II. PROCEDURE FOR COMPLETION OF SECTION 1 (VALUE ADDED TAX) OF THE FORM OF UNIFIED CALCULATION REPORT**

11. In cell [A] of point 7 of the unified calculation report, the tax base of transactions taxable at 20% VAT rate shall be inserted, without the VAT, and in cell [B] shall be inserted the VAT amount calculated with respect to that tax base.

12. In point 8 of the unified calculation report, the tax base and calculated VAT amount with respect to transactions with adjusting tax invoices (except for those with tax invoices issued on behalf of the supplier (part 7 of Article 56) in cases prescribed by part 2 of Article 70 of the Tax Code) shall be inserted in cases prescribed by Article 42 of the Tax Code. In point 8 of the unified calculation report:
- (1) in cell [A] of sub-point 1 — in cases prescribed by point 1 of part 4 of Article 42 of the Tax Code — the tax base of transactions with adjusting tax invoices issued (except for those with tax invoices issued on behalf of the supplier (part 7 of Article 56) in cases prescribed by part 2 of Article 70 of the Tax Code) shall be inserted, without VAT, and in cell [B] shall be inserted the VAT amount calculated with respect to that tax base;
  - (2) in cell [A] of sub-point 2 — in cases prescribed by point 2 of part 4 of Article 42 of the Tax Code — the tax base of transactions with adjusting tax invoices issued (except for tax invoices issued on behalf of the supplier (part 7 of Article 56) in cases prescribed by part 2 of Article 70 of the Tax Code) shall be inserted, without VAT, and in cell [B] shall be inserted the VAT amount calculated with respect to that tax base.
13. In cell [A] of point 9 of the unified calculation report, the total amount of refunding covering the VAT amount calculated with respect to supply of goods, performance of work or provision of a service (including the VAT amount) shall be inserted, and in cell [B] of point 9 of the unified calculation report shall be inserted the VAT amount which shall be determined by applying 16.67% calculation rate with respect to the amount of refunding covering the VAT amount.
14. In point 10 of the unified calculation report, the total amount of other tax liabilities with respect to VAT shall be inserted, including:



- (1) amounts of liabilities not related to transactions specified in points 11 and 12 of the unified calculation report (in particular, the amount of liability having arisen in cases prescribed by part 2 of Article 70 of the Tax Code);
  - (2) VAT amounts separated in the tax invoices issued in violation of the restrictions prescribed by Article 67 of the Tax Code.
15. In sub-point 1 of point 11 of the unified calculation report, the VAT amount calculated with respect to the tax base of transactions with adjusting tax invoices issued in the given reporting period on behalf of the supplier in accordance with part 2 of Article 70 of the Tax Code in the case prescribed by point 1 of part 4 of Article 42 shall be inserted (VAT reduction), and in sub-point 2 of point 11 of the unified calculation report shall be inserted the VAT amount calculated with respect to the tax base of transactions with adjusting tax invoices issued on behalf of the supplier in accordance with part 2 of Article 70 of the Tax Code in the case prescribed by point 2 of part 4 of Article 42 (VAT increase).
16. In point 12 of the unified calculation report, the tax base of transactions with zero rate of VAT prescribed by Article 65 of the Code shall be inserted. Moreover, in the columns under sub-points 1-3 of point 12 of the unified calculation report, in separate lines, the numbers of the articles of the Tax Code, their part and point, according to which those transactions are deemed to be transactions with zero rate of taxation, shall be inserted, and the tax base of those transactions shall be inserted in cell "A" of the respective line.
17. In cell "A" of point 13 of the unified calculation report, the tax base of VAT exempt transactions and operations prescribed by Article 64 of the Tax Code, as well as the tax base of the transactions and operations where the exemption from VAT with respect to transactions taxable under VAT is prescribed by international agreements and other laws, shall be inserted. In the columns under sub-points 1-3 of point 13 of the unified calculation report, in separate

lines, the numbers of the articles of the Tax Code, their part and point pursuant to which those transactions (operations) are deemed to be transactions or operations exempt from VAT, shall be inserted, and the tax base of those transactions (operations) shall be inserted in cell "A" of the respective line. For example, the data with respect to activities carried out within the framework of basic programmes of general education shall be reflected in the unified calculation report in a separate line, by inserting figure "64" in column 1 of point 13 of that line, by inserting figure "2" — in column 2, figure "4" — in column 3, and the tax base of that transaction shall be inserted in column [8.A].

18. In point 14 of the unified calculation report, the sales turnover from patent taxable activities shall be inserted.
19. In point 15 of the unified calculation report, amounts of VAT liability (VAT credit) subject to increase or reduction in the cases prescribed by the Tax Code, shall be inserted.
20. The difference of the sum total of the figures specified in cells [7.A], [8.2A], [9.A], [12.A], [13.A], [14.A] and the figures specified in cells [8.1A], [9.B] shall be inserted in cell [A] of point 16 of the unified calculation report, and the difference of the sum total of the figures specified in cells [7.B], [8.2B], [9.B], [10.B], [11.2B], [15.A] and the figures specified in cells [8.1B], [11.1B], [15.B] shall be inserted in cell [B].
21. In cell [A] of point 17 of the unified calculation report shall be inserted the sum total of customs values of goods imported into the Republic of Armenia through the customs procedure "Release for domestic consumption" and/or tax bases of goods having the status of EUEA goods, imported into the Republic of Armenia from the EUEA member states, including with respect to those imported goods for the import of which no VAT is collected by customs authorities or no VAT is calculated and paid to tax authorities,. In cell [B] of point 17 of the unified

calculation report, the sum total of the amount of VAT collected (subject to collection) by customs authorities and/or paid (subject to payment) to tax authorities for import of goods shall be inserted. Moreover, in point 17 of the unified calculation report:

- (1) customs value and VAT amount of those imported goods — except for the cases prescribed by Article 79 of the Tax Code — the date of registration of the customs declaration for import (verified customs declaration for import) of which falls within the given reporting period, shall be inserted;
  - (2) tax base and VAT amount of the goods imported into the territory of the Republic of Armenia from EUEA member states with respect to goods having the status of EUEA goods — except for the cases prescribed by Article 79 of the Tax Code — the date of import of which into the territory of the Republic of Armenia (crossing the state border of the Republic of Armenia) falls within the given reporting period, shall be inserted;
  - (3) in cases prescribed by Article 79 of the Tax Code, when postponement of the time limit for the payment of VAT amounts with respect to import of goods is applied, only cell [A] of point 17 of the unified calculation report shall be filled in (the tax amount shall not be inserted in cell [B]).
22. In cell [A] of point 18 of the unified calculation report, the total tax base of goods acquired, works accepted and services received in the territory of the Republic of Armenia in the reporting period shall be inserted, and in cell [B] shall be inserted the total VAT amount separated in tax invoices issued by suppliers, persons performing works and providing services. By this point, data reflected in those tax invoices issued by suppliers with respect to acquisitions in the given reporting period, which have been received by the person having acquired the goods, accepted the work and/or received the service, and confirmed — as prescribed by part 1 of Article 68 of the Tax Code — prior to the deadline for

the submission of the unified calculation report prescribed by part 1 of Article 75 of the Tax Code.

In cases when tax invoices with respect to the acquisitions in the given reporting period are issued by suppliers after the deadline for the submission of the unified calculation report prescribed by part 1 of Article 75 of the Tax Code, as well as when tax invoices issued by suppliers are confirmed — as prescribed by Article 68 of the Tax Code — by the person having acquired the goods, accepted the work and/or received the service, after the deadline for the submission of the unified calculation report prescribed by part 1 of Article 75 of the Tax Code, then the information on these tax invoices shall be included in point 20 of the unified calculation report for the reporting period including the day of confirmation of these tax invoices as prescribed by Article 68 of the Tax Code, as an increase of the VAT amount subject to offset.

23. In cell "A" of sub-point 1 of point 19 of the unified calculation report, in cases prescribed by point 1 of part 4 of Article 42 of the Tax Code, shall be inserted the tax base of transactions pertaining to acquisitions with issued adjusting tax invoices, without VAT, and in cell [B] shall be inserted the VAT amount calculated with respect to that tax base.. In cell "A" of sub-point 2 of point 19 of the unified calculation report, in cases prescribed by point 2 of part 4 of Article 42 of the Tax Code, shall be inserted the tax base of transactions pertaining to acquisitions with issued adjusting tax invoices, without VAT, and in cell [B] shall be inserted the VAT amount calculated with respect to that tax base.
24. In point 20 of the unified calculation report, increase or reduction of VAT amounts subject to offset (reduction) as a result of re-calculations carried out in accordance with the Tax Code shall be inserted, based on the grounds prescribed by the Tax Code, by inserting the number of the article, part and point. In particular:

- (1) goods acquired and/or imported, works accepted and/or services received are attributed to transactions not deemed to be taxable under VAT, VAT exempt or subject to taxation within the scope of special tax systems prescribed by Section 13 of the Tax Code, with respect to which, in accordance with Article 72 of the Tax Code, VAT offsets (reductions) shall not be performed;
  - (2) VAT amounts offset in the reporting period, with respect to which the right of offset has been deferred and which are subject to offset during the given reporting period in accordance with Article 71 of the Tax Code;
  - (3) VAT amounts with respect to which re-formulations shall be carried out in the cases prescribed by Article 73 of the Tax Code;
  - (4) VAT amounts which, in accordance with Article 79 of the Tax Code, shall be subject to offset by VAT payers (reduction from calculated liabilities) based on the unified calculation report submitted to the tax authority for the reporting period including the day of payment thereof.
25. In point 21 of the unified calculation report, the result of debiting shall be completed; moreover, if:
- (1)  $([17.B] + [18.B] - [19.1B] + [19.2B] + [20.A] - [20.B])$  is equal to zero, then "0" shall be inserted in cells [A] and [B] of point 21 of the report;
  - (2)  $([17.B] + [18.B] - [19.1B] + [19.2B] + [20.A] - [20.B])$  is more than zero (is positive), the absolute value of that calculation, different from 0, shall be inserted in cell [A] of point 21, and "0" shall be inserted in cell [B] of point 21;
  - (3)  $([17.B] + [18.B] - [19.1B] + [19.2B] + [20.A] - [20.B])$  is less than zero (is negative), the absolute value of that calculation, different from 0, shall be inserted in cell [B] of point 21, and "0" shall be inserted in cell [A] of point 21.

26. In point 22 of the unified calculation report, in cell [A], shall be inserted the customs value of those imported goods or the tax base and VAT amounts of goods imported from EUEA member states, which, in accordance with Article 79 of the Tax Code, should be reflected in the unified calculation report submitted to the tax authority for the reporting period when the liability was incurred, as liability against the State for the imported goods. The amounts reflected in point 22 of the unified calculation report shall not be considered in the calculation of the sum total of the VAT liability for VAT taxable transactions carried out in the territory of the Republic of Armenia in the reporting period.
27. In point 23 of the calculation report, VAT amounts subject to payment to the State Budget or refunding from the State Budget in the given reporting period shall be inserted. Moreover:
- (1) where cell [A] of point 21 of the unified calculation report is filled in, then the result of the calculation  $([16.B] - [21.A])$ , which is different from zero, shall be inserted:
    - a. in cell [A], where that result is a positive figure, and "0" shall be inserted in cell [B];
    - b. in cell [B], in the absolute value, where that result is a negative figure, and "0" shall be inserted in cell [A].
  - (2) where cell [B] of point 21 of the unified calculation report is filled in, then the result of the calculation  $([16.B] + [21.B])$  shall be completed in cell [A], and "0" shall be inserted in cell [B];
  - (3) where cell [A] of point 21 of the unified calculation report is filled in and the result of the calculation  $([16.B] - [21.A])$  is equal to zero, then "0" shall be inserted in cells [A] and [B] of point 23 of the unified calculation report.

### III. PROCEDURE FOR COMPLETION OF SECTION 2 (EXCISE TAX) OF THE FORM OF UNIFIED CALCULATION REPORT

28. In point 24 of the unified calculation report:
- (1) in columns [24.1] and [24.2], the codes and names of excisable goods, alienated in the reporting period, shall be inserted according to the CN FEA classifier. Moreover, the number of digits of the code should correspond to the number of digits of the codes specified in the table provided in part 1 of Article 88 of the Tax Code;
  - (2) in column [24.3], the in-kind measurement units for the given goods, provided for by part 1 of Article 88 of the Tax Code, shall be inserted;
  - (3) in column [24.4], the quantity (volume) of alienated goods shall be inserted;
  - (4) column [24.5] shall be filled in only for the goods classified under CN FEA codes 2207 and 2208, and in column [24.6] shall be inserted the value of the given goods – calculated for the respective in-kind measurement unit prescribed by the Tax Code, i.e. litre or kilogram – classified under CN FEA codes (without VAT and excise tax), and for tobacco products, the maximum retail price of tobacco products marked as prescribed by the Government of the Republic of Armenia, (without VAT), shall be inserted;
  - (5) in column [24.7], the excise tax rate prescribed by the Tax Code or calculated in accordance with the Tax Code shall be inserted, and in column [24.8] the excise tax amount shall be inserted;
  - (6) in column [24.8], the excise tax amount based on separate types of goods shall be inserted, and in line "Total" shall be reflected the sum of the figures inserted in column [24.8].
29. In point 25 of the unified calculation report, the results of the adjustment of the transaction as prescribed by point 1 of part 4 of Article 42 of the Tax Code shall

be inserted. With respect to excisable goods reflected in adjusting tax invoices, in columns [25.1] and [25.2] of the unified calculation report, the codes and names of goods shall be inserted according to the CN FEA classifier, in column [25.3] — the in-kind measurement units for the given goods, prescribed by part 1 of Article 88 of the Tax Code, in column [25.4] — the quantity (volume) of goods, in column [25.7] — the excise tax rates prescribed by the Tax Code or calculated in accordance with the Tax Code, and in column [25.8] — the excise tax amount. Column [25.5] of the unified calculation report shall be filled in only for goods classified under CN FEA codes 2207 and 2208, and in column [25.6] shall be inserted the value of the given goods – calculated for the respective in-kind measurement unit prescribed by the Tax Code, i.e. litre or kilogram – classified under CN FEA codes (without VAT and excise tax), and for tobacco products, the maximum retail price of tobacco products marked as prescribed by the Government of the Republic of Armenia, without VAT, shall be inserted.

30. In point 26 of the unified calculation report, the results of the adjustment of the transaction as prescribed by point 2 of part 4 of Article 42 of the Tax Code shall be inserted. With respect to excisable goods reflected in adjusting tax invoices, in columns [26.1] and [26.2] of the unified calculation report, the codes and names of goods shall be inserted according to the CN FEA classifier, in column [26.3] — the in-kind measurement units for the given goods, prescribed by part 1 of Article 88 of the Tax Code, in column [26.4] — the quantity (volume) of goods, in column [26.7] — the excise tax rates prescribed by the Tax Code or calculated in accordance with the Tax Code, and in column [26.8] — the excise tax amount. Column [26.5] of the unified calculation report shall be filled in only for goods classified under CN FEA codes 2207 and 2208, and in column [26.6] shall be inserted the value of the given goods – calculated for the respective in-kind measurement unit prescribed by the Tax Code, i.e. litre or kilogram – classified under CN FEA codes (without VAT and excise tax amounts), and for tobacco



products, the maximum retail price of tobacco products marked as prescribed by the Government of the Republic of Armenia (without VAT) shall be inserted.

31. In point 27 of the unified calculation report, the excise tax amount shall be inserted, which shall be equal to the amount inserted in line "Total" of column [24.8].
32. In point 28 of the unified calculation report:
  - (1) in sub-point 1, the reduced amount of excise tax for excisable goods, reflected in adjusting tax invoices, shall be inserted, which shall be equal to the amount completed in line "Total" of column [25.8];
  - (2) in sub-point 2, the increased amount of excise tax for excisable goods, reflected in adjusting tax invoices, shall be inserted, which shall be equal to the amount completed in line "Total" of column [26.8].
33. In point 29 of the unified calculation report, the tax base of non-excisable transactions and operations in the reporting period, as prescribed by part 2 of article 89 of the Tax Code, shall be inserted.
34. In point 30 of the unified calculation report, the excise tax amount separated in declarations with respect to import of raw material by the excise taxpayer in the reporting period, shall be inserted.
35. In point 31 of the unified calculation report, the amount of excise tax separated in tax invoices issued by suppliers with regard to goods acquired by the excise taxpayer as raw material in the territory of the Republic of Armenia in the reporting period shall be inserted.
36. In point 32 of the unified calculation report, increase or reduction of excise tax amounts subject to offset (reduction) as a result of re-calculations (re-formulations) carried out in accordance with the Tax Code, shall be inserted, based on the grounds prescribed by the Tax Code, by mentioning the numbers of the article, part and point.

37. In point 33 of the unified calculation report, the difference of the sum total of the figures inserted in points 30, 31, in cell [32.A] and cell [32.B] shall be filled in. Where the result of the action is equal to 0, then "0" shall be inserted in cells [A] and [B], where it is positive — cell [A] shall be filled in, and where it is negative — cell [B] shall be filled in.
38. In point 34 of the unified calculation report, the excise tax amount subject to payment to the State Budget or subject to refunding from the State Budget in the reporting period shall be inserted. Moreover:
- (1) where cell [A] of point 33 of the unified calculation report is completed, then the result of the calculation  $([27] - [28.1] + [28.2] - [33.A])$  shall be inserted in cell [A], where that result is a positive figure, then "0" shall be inserted in cell [B], and where the result of the calculation is a negative figure, then it shall be inserted in cell [B] in the absolute value, by inserting "0" in cell [A];
  - (2) where cell [B] of point 33 of the unified calculation report is filled in, then the result of the calculation  $([27] - [28.1] + [28.2] + [33.A])$  shall be inserted in cell [A], and "0" shall be inserted in cell [B];
  - (3) where cell [A] of point 33 of the unified calculation report is filled in and the result of the calculation  $([27] - [28.1] + [28.2] + [33.A])$  is equal to zero, then "0" shall be inserted in cells [A] and [B] of point 34 of the unified calculation report.