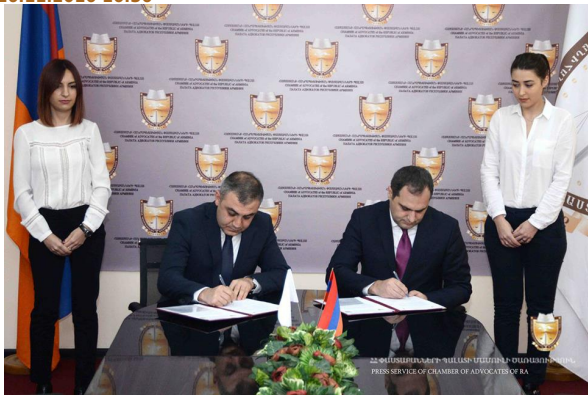


## A MEMORANDUM OF COOPERATION WITH THE STATE REVENUE COMMITTEE

16.11.2016 16:36



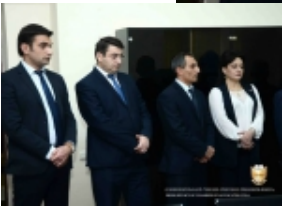
On the 16-th of November the chairman of the Chamber of Advocates of the RA and the deputy chairman of the SRC Armen Sakapetoyan signed a memorandum of cooperation between the two structures. By the memorandum it is assigned to jointly discuss the omissions that are present in the spheres of legal acts on taxes and customs, discrepancies, to develop new projects and to solve issues that arise during the realization of administrative or legal actions in tax and customs spheres.

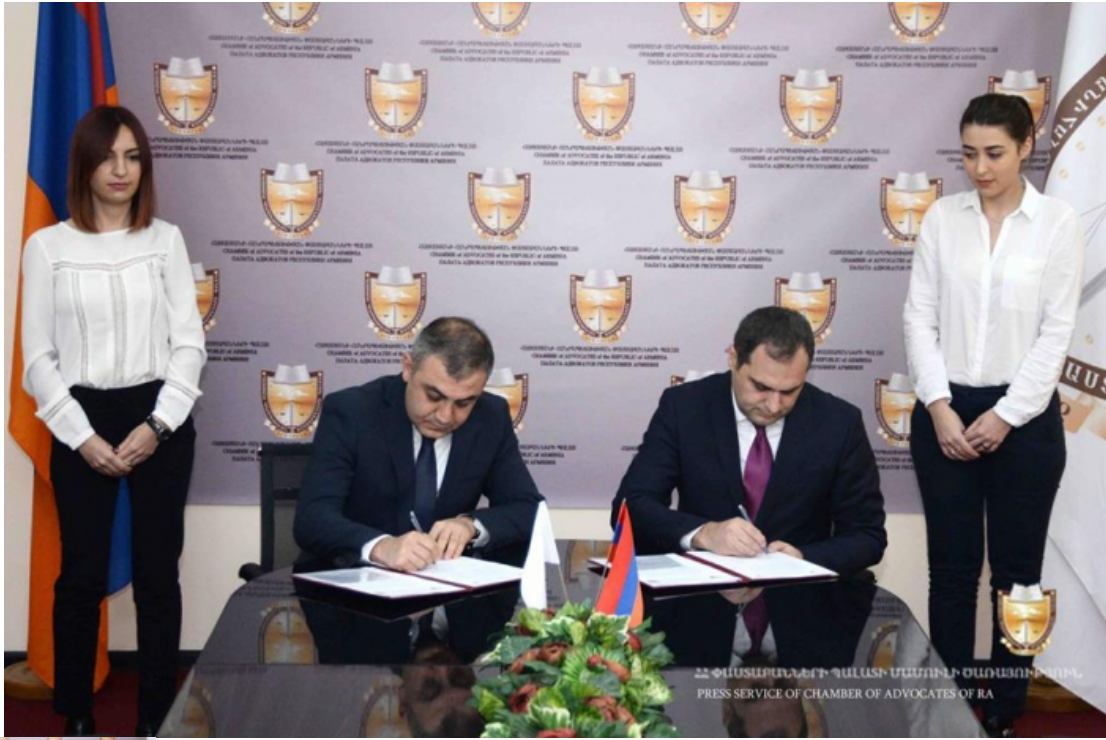
During his opening speech Ara Zohrabyan noted that before now advocates on getting in touch with SRC, did have problems.

Especially on defending the rights of their constituents the advocates sometimes came across the ill treatment of the statesmen. For example, if the advocate succeeded in recognizing the administrative procedure act invalid, he found himself in the center of attention and the tax organ tried to testify if the advocate or the law firm had paid their taxes. He told that some years ago had been registered this kind of treatment concerning to one of the legal firms, when the tax organ nominated a large sum of money to the law firm. Ara Zohrabyan emphasized that from this point of view the memorandum will in a sense try to remove such kind of situations, taking into account the decision of the management of the SRC to stand openly before the society. The chairman of the Chamber informed that according to the memorandum in case of a tax checking appointment of a private entrepreneur advocate or the law organization the committee will inform about that in a written form also the Chamber of Advocates. He emphasized the importance of the part of the rapid response measures of the memorandum, noting that a joint committee is to be formed that will try to react rapidly in cases of registering violations performed by the collaborators of the committee, "For example, in the administrative or preliminary inquiry if there is violence made by any statesman then the advocate by the means of the committee will have the opportunity to raise the issue rapidly. After being informed about the subjective interpretation or violation of the law, the committee can react very promptly, presenting the issue to the management of the structure and being after quick settlement. Of course one can ask why a memorandum should be sealed when there is a Constitution and there are laws. Yes there are rules of behavior but the person is the one implementing them with his certain level of legal literacy, his subjective interests. This is the reason that at the same time with the laws we have the judicial system,

the existence of which witnesses the probability of laws' violation. The memorandum will enable to reveal rapidly the case of the right's violation and find solutions to it. The beneficiary of this memorandum is the citizen and the paramount is the defense of his rights", - noted the Chairman of the Chamber of RA Ara Zohrabyan. "SRC, being guided by the working style approach of open intercourse with the society, initiated the sealing of a memorandum with the Chamber of Advocates of RA, in order to enhance the level of businessmen's protection",- noted the deputy chairman of the committee Armen Sakapetoyan. By the memorandum it is anticipated to create working on public beginnings, special group compound of 6 members, that can apply SRC and the Chamber of Advocates with the proposal of examining certain employee's or advocate's behavior. Armen Sakapetoyan assured that the memorandum will have a business value, positively responding on SRC-businessman subject relations improvement and the proper realization of state body actions. "As a result, a new platform of government-society relations will form, that will support the businessman in the question of getting guaranteed defense of his rights and interests".

According to the data presented by SRC the statistics states that the committee often comes in touch with the advocates' community. During 2016 to the SRC appeal committee in administrative order were presented 326 claims, and there were 1244 cases in the courts. About 90% of administrative and judicial claims were presented by advocates defending the interests of businessmen. This year on revealing matters of legal offences and realizing administrative proceedings were received 1605 cases and 32 advocates participated in the realized administrative proceedings. By the legal authority during 2016 were established on levy of obligations - 8367, seizure of property - 1665, and administrative penalty - 22 577 decisions. In the result of the noted actions the legal subdivision during 2016 concerning the advocates' inquiries presented to the committee about 400 replies.





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