

## **The Ombudsman's Proposals on a Number of Tax Sphere Draft Laws**

Today Karen Andreyan, the Human Rights Defender, has presented his package of proposals on the 16th draft laws of tax sphere to all the factions and independent deputies of the National Assembly.

The Proposals package includes a number of suggestions on the draft laws reforms, in particular, to clarify in the draft law that tax authority can freeze property only by the court decree, and in cases of emergency can put arrest on it, however it is obliged to submit its decision to the court within 24 hours.

It is also very important to prolong the period of entrance to force of the draft laws, instead of January 1, 2012 establishing 30-days period after the official publication as defining new obligations for taxpayers it is necessary to envisage reasonable periods for their effective implementation.

We also find it necessary to provide in the draft law the fact that the tax authority employees for the inspection can take objects and other necessary materials only in the cases, when during the inspection there is a justified doubt that the person has done a violation and that object may be of vital importance for the implementation of the inspection.

We expect that the National Assembly factions and deputies will be consistent with the Ombudsman's proposals.

You can get acquainted with the Ombudsman's full package of proposals in the Human Rights Defender's web page: <http://pashtpan.am/library/browse/page/396>.

Staff of the Human Rights Defender  
of the Republic of Armenia