



## PRESS RELEASE

15 March 2018

Yerevan

### How to Succeed in Social Entrepreneurship? Training for CSOs in Kotayk Marz

On March 14, a training on Social Entrepreneurship as provided by the new Law on Non-Governmental Organisations was organised in the scope of the EU-funded "Commitment to Constructive Dialogue" project for representatives of civil society organisations in Charentsavan City.

Ms Kristina Evoyan, a participant of the training, a social worker and a civil society activist, aims to establish a non-profit organisation and engage in social entrepreneurship.

*"We have a new idea of involving elderly people in social entrepreneurship. Currently the new law allows NGOs to engage in social entrepreneurship. The information I have received here will be very useful for my future activities,"* Kristina Evoyan said.

Ms Liana Harutyunyan, a representative of the "Likiu Land" Charitable NGO, highlighted the information on taxation in case non-profit organisations are engaged in entrepreneurship: *"I received the answers to all the questions I was interested in regarding the Circulation Tax and VAT."*

Mr. Hakob Avagyan, the Executive Director of the Project Partner SME Partnership Association of Armenia and the Business and Related Sectors' Coordinator of the project, described the cases in which entrepreneurship is considered social, as well how it is organised and how the accounting shall be conducted, among other important issues.

In the case an NGO engages in social entrepreneurship, there is often a problem of distinguishing taxable or non-taxable income. According to Hakob Avagyan, if there is a grant contract with the party, the proceeds are not taxed. But that is not true. It is possible that the SRC will consider it as taxable.

And in order to avoid such problems, NGOs should apply to the Ministry of Finance, where a temporary commission is formed to examine the issue of taxable or non-taxable income.

After the training, Mr. Avagyan answered the questions. He added that CSOs are provided with free expert advice and support within the framework of the project.

If you also are a civic activist and want to receive legal support, please contact us at [info@armla.am](mailto:info@armla.am) to register for the upcoming training and receive legal advice.

The **"Commitment to Constructive Dialogue"** project is implemented with the financial support of the European Union by a Consortium of civil society organisations, which are the Armenian Lawyers' Association (lead organisation), Agora Central Europe (NGO based in the Czech Republic), the Armenian Centre for Democratic Education-CIVITAS, the International Centre for Human Development, the SME Cooperation Association and the Union of Communities of Armenia.

The project aims to enhance the influence of civil society organisations (CSOs) and CSO coalitions/networks on public policies in Armenia. This will allow organisations that are already working in sectoral coalitions to access additional resources, new groups of civil society experts to come together and encourage place their causes on the local and national policy agenda, to identify common concerns and priorities and approach government bodies with constructive and strategic policy engagement initiatives.



This Project is funded by the European Union.

Delegation of the European Union to Armenia  
Tel.: +37410 54 64 94



Armenian Lawyers' Association  
Address: 7 Nalbandyan Str., Suite 2,  
Yerevan, Armenian, 0010

Tel.: +37410 54 01 99  
Fax: +37410 58 02 99



The European Commission is the EU's executive body. The European Union is made up of 28 Member States who have decided to gradually link together their know-how, resources and destinies. Together, during a period of enlargement of 50 years, they have built a zone of stability, democracy and sustainable development whilst maintaining cultural diversity, tolerance and individual freedoms. The European Union is committed to sharing its achievements and its values with countries and peoples beyond its borders.

The project will provide sub-grants to CSOs and CSO coalitions for developing public policies and bringing significant changes in the 9 target sectors selected within the project, including those of justice, education and business.

The **Armenian Lawyers' Association** (ALA) was established in 1995 with a mission to promote to the establishment of the rule of law, democracy and formation of the civil society in Armenia, where the people are aware of their rights and where their rights are protected. Before February 2016, ALA used to be called Armenian Young Lawyers Association.

**Astghik Karapetyan**  
**PR Coordinator**

**Tel.:540199,**

**Fax: 580299,**

**E-mail:[info@armla.am](mailto:info@armla.am),**

**URL: <http://www.armla.am>, <http://ccd.armla.am>**



This Project is funded  
by the European Union.

Delegation of  
the European Union  
to Armenia  
Tel.: +37410 54 64 94



Armenian Lawyers' Association  
Address: 7 Nalbandyan Str., Suite 2,  
Yerevan, Armenian, 0010

Tel.: +37410 54 01 99  
Fax: +37410 58 02 99



The European Commission is the EU's executive body. The European Union is made up of 28 Member States who have decided to gradually link together their know-how, resources and destinies. Together, during a period of enlargement of 50 years, they have built a zone of stability, democracy and sustainable development whilst maintaining cultural diversity, tolerance and individual freedoms. The European Union is committed to sharing its achievements and its values with countries and peoples beyond its borders.