

WHO SHOULD SUBMIT THE INCOME TAX RETURNS (DECLARATION) AND WHEN, AND WHEN SHOULD THE TAX BE PAID

Individuals responsible for self-administered settlement (payment) of the income tax or reporting income must electronically submit income tax returns (declaration) to the tax authority, based on which the settlement (payment) of the tax or declaration of income is handled.

SIMPLIFIED TAX RETURN

The natural person (in case of minor individuals – parent or guardian or trustee) shall submit the simplified income tax return to the tax authority if according to the provisions of treaties concluded and ratified on behalf of the Republic of Armenia, the tax agent is exempt from the obligation of settling (paying) the income tax.

Moreover, the simplified tax return is submitted only when the tax agent, who is exempt from the obligation of settling (paying) the income tax, is paying the following to the natural person:

- salary and payments equalized thereto,
- income from the works performed and services provided under civil law contracts.

In any other cases the natural person shall not submit a simplified tax return.

If the tax agent who is exempt from the obligation of settling (paying) the income tax pays any other income different from the above-mentioned types of income to the natural person, in such a case the natural person should submit annual tax return (declaration).

The natural person shall submit the simplified tax return to the tax body by inclusive of the 20th of the month following every reporting month. The income tax settled based on the tax return shall be paid to the State budget by inclusive of the 20th of the month following the reporting period.

Every reporting month is a reporting period.

The procedures of completion and submission of the Simplified tax return are provided in Chapter X of [this Guideline](#).

TAX RETURN (DECLARATION)

1. For the purpose of settlement and payment of tax RA resident or non-resident individual (in case of a minor individual – parent or guardian or trustee) shall submit an income tax return (declaration) to the tax authority, where:

- according to the provisions of the treaties concluded and ratified on behalf of the Republic of Armenia, a tax agent exempted from the obligation of settling (paying) the income tax has paid other income to the natural person, which is not included (filled in) the Simplified tax return,
- the tax agent paying income to the natural person is exempt in accordance with the law from the obligation of settling (withholding) the tax and paying it to the State budget. This relates to cases, when:
 - ▶ the income paid to the natural person is an object received in a competition as a prize,
 - ▶ the natural person is paid income from alienation of participation (share, stock, equity share) in the statutory capital – building, apartment, private house or any other structures, or other securities attesting to investment,
- the natural person has received the income from a person who is not a tax agent.

The natural person may submit the Tax return (Declaration) to the tax authority before inclusive of May 1 of the fiscal year following each reporting period. Based on the tax return, the settled income tax is paid to the State Budget before inclusive of May 1 of the fiscal year following the reporting period.

Every reporting year is a reporting period.

The procedures of completion and submission of the Simplified tax return are provided in Chapter X of [this Guideline](#).

2. For the purpose declaring the income RA resident RA citizen minor individual shall furnish a tax return (declaration) to the tax authority:

→ for 2023 reporting year, if:

- ▶ as of December 31, 2023, he/she held an office in government, municipality and (or) a public post as defined by the RA Law on Public Service,
- ▶ as of December 31, 2023, he/she was a participant (shareholder, stock holder, member) of RA resident commercial organization who has reported gross income of AMD 1.0 billion and more,
- ▶ in 2023 he/she was qualified as a beneficial owner of a legal entity under the RA Law on Money Laundering and Terrorism Financing,
- ▶ in 2023 he/she received a borrowing in amount of AMD 20,0 million or more.

→ For 2024 reporting year, if:

- ▶ he/she qualified as hired employee during 2024,
- ▶ he/she received income taxable under civil law contracts during 2024,
- ▶ As of December 31, 2024, he/she held an office in government, municipality and (or) a public post as defined by the RA Law on Public Service,
- ▶ as of December 31, 2024, he/she was a participant (shareholder, stockholder, member) of RA resident commercial organization who has reported gross income of AMD 1.0 billion and more,
- ▶ in 2024 he/she was qualified as a beneficial owner of a legal entity under the RA Law on Money Laundering and Terrorism Financing,
- ▶ in 2024 he/she received a borrowing in amount of AMD 20,0 million or more,
- ▶ he/she was a declarant in 2023.

→ For 2025 reporting year and following years – all RA citizens who are RA residents.

NOTE: the provision on getting credit in amount of AMD 20,0 million or more relates exclusively to borrowings and does not relate to the credits provided by banks (credit organizations).

Borrowing contract is concluded in written form. Under borrowing contract one party (borrower) shall hand over to the other party (creditor) to own money or other property which typical determination, and the borrower undertakes to return same amount of money (borrowing sum), or equal quantities of the same type and quality of goods as received from the creditor.

The natural person shall file the Tax return (Declaration) before inclusive of May 1 of the fiscal year following every reporting period.

Every reporting year is a reporting period.