*Incorporation*

*As of 22 January 2024*

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|  | Annex No 1  to Order of the Chairperson of the State Revenue Committee of the Republic of Armenia No 749-N of 12 December 2018 |

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| **PROFIT TAX  CALCULATION REPORT OF THE RESIDENT PROFIT TAXPAYER AND NON-RESIDENT PROFIT TAXPAYER CARRYING OUT ACTIVITIES IN THE REPUBLIC OF ARMENIA THROUGH  A PERMANENT ESTABLISHMENT** | Document number  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  *(to be completed by the tax authority)* | | | | | | | |
| 1. Taxpayer identification number |  |  |  |  |  |  |  |  |
| 2. Taxpayer |  | | | | | | | |
| 3. Location (place of residence) of taxpayer |  | | | | | | | |
| 4. Note on the residency of the taxpayer | Resident taxpayer | | |  | Non-resident taxpayer | | |  |
| 5. Reporting period | Year | | | |  |  |  |  |

**Section 1.**

|  |
| --- |
| (AMD) |

|  |  |  |
| --- | --- | --- |
|  | **Gross income** | |
| 6. | Income from supply of goods |  |
| 7. | Income from supply of products |  |
| 8. | Income from performance of works |  |
| 9. | Income from provision of services, including: |  |
| (1) | Income derived from the freight of individual entrepreneurs |  |
| 10. | Income from transactions carried out within the scope of mediation contracts |  |
| 11. | Income from alienation of fixed assets |  |
| 12. | Income from alienation of intangible assets |  |
| 13. | Income from alienation of other assets |  |
| 14. | Income from dividends |  |
| 15. | Yield for provision of loans |  |
| 16. | Yield for provision of borrowings |  |
| 17. | Yield for financial lease |  |
| 18. | Income from operating lease, rental and/or payment of servitude |  |
| 19. | Income from royalties |  |
| 20. | Income from funds received gratuitously |  |
| 21. | Income from land parcels received gratuitously |  |
| 22. | Income from other assets received gratuitously |  |
| 23. | Income from assets recognised as ownerless based on court decisions and transferred to a profit taxpayer by the right of ownership |  |
| 24. | Income from ownerless assets in case the profit taxpayer recognises his or her rights to the ownerless assets as prescribed by the legislation (except for those based on court decisions) |  |
| 25. | Income from the surplus of the property identified during the inventory taking |  |
| 26. | Income derived from full or partial discount or release of actually arisen  (current) liabilities |  |
| 27. | Income from insurance indemnity |  |
| 28. | Income from compensation of the damage inflicted (loss suffered) |  |
| 29. | Income in the form of fines, penalties and other property sanctions |  |
| 30. | Income from reformulation of deductions made from the gross income for the purpose of determination of the tax base in the previous reporting periods with respect to transactions declared invalid |  |
| 31. | Income from accounts payable subject to writing off for the purpose of taxation |  |
| 32. | Income from repayment of bad accounts receivable previously written off |  |
| 33. | In case of repayment of accounts receivable non-written off — income from deductions made to the reserve in a prescribed manner, as well as income from adjustment of the reserve (reserve fund) for possible losses of accounts receivable |  |
| 34. | Incomes accrued as a result of recovering in the balance the  uncollectible assets and investment securities previously written off  from the balance by specialised persons of banks, credit organisations, insurance companies and the securities market |  |
| 35. | In case of assets not written off from the balance by specialised persons of banks, credit organisations, insurance companies and the securities market — income with respect to deductions from the reserves formed in the prescribed manner |  |
| 36. | Income recognised with respect to technical reserves of the insurance  companies, the re-insurer’s share in the technical reserve |  |
| 37. | Income from commissions received by the insurance companies from re-insurance contracts |  |
| 38. | Income from fees received by derivative financial instruments registered in the Unified Registry of Derivative Financial Instruments, which have been formed as a result of the offset and/or netting of liabilities |  |
| 39. | Income from amounts to be added to VAT amounts subject to offset (reduction) |  |
| 40. | Other incomes |  |
| ***41.*** | ***Gross income (sum total of the incomes indicated in points 6-40), including:*** |  |
| (1) | Income from patent taxable activities |  |
| (2) | Income from joint activities |  |
| (3) | Income to be received from realisation of products generated as a result of organising production within the scope of economic activities carried out in border settlements included in the list approved by the Government of the Republic of Armenia |  |
|  | **Deductions** | |
| 42. | Original cost of goods supplied | ( ) |
| 43. | Expenses directly related to the production of products supplied | ( ) |
| 44. | Expenses directly related to performance of works | ( ) |
| 45. | Expenses directly related to provision of services | ( ) |
| 46. | Expenses directly related to transactions carried out within the scope of mediation contracts | ( ) |
| 47. | Book value of alienated fixed assets | ( ) |
| 48. | Book value of alienated intangible assets | ( ) |
| 49. | Book value of other alienated assets | ( ) |
| 50. | Administrative expenses, including: | ( ) |
| (1) | Expenses related to secondment outside the territory of the Republic of Armenia | ( ) |
| (2) | Expenses related to secondment within the territory of the Republic of Armenia | ( ) |
| (3) | Representation expenses | ( ) |
| (4) | Expenses with respect to management services | ( ) |
| (5) | Expenses with respect to consultation services | ( ) |
| (6) | Expenses with respect to information services | ( ) |
| 51. | Realisation expenses, including: | ( ) |
| (1) | Expenses with respect to advertising | ( ) |
| (2) | Expenses with respect to marketing | ( ) |
| 52. | Expenses of non-productive nature | ( ) |
| 53. | Financial expenses, including: | ( ) |
| (1) | Interest with respect to credits, as well as loans engaged from banks and credit organisation | ( ) |
| (2) | Interest with respect to loans engaged from entities not deemed to be a bank and/or a credit organisation | ( ) |
| 54. | Expenses for assistance to, organisation of food for natural persons, organisation of social and cultural events for them, and other similar expenses | ( ) |
| 55. | Insurance and re-insurance expenses | ( ) |
| 56. | Expenses with respect to rental or servitude | ( ) |
| 57. | Expenses with respect to compensation of the damage inflicted (loss suffered) | ( ) |
| 58. | Expenses in the form of fines, penalties and other property sanctions | ( ) |
| 59. | Expenses with respect to taxes, duties and fees which are not compensated for and not offset (reduced) in the prescribed manner | ( ) |
| 60. | Expenses with respect to amounts deductible from VAT amounts subject to offset (reduction) | ( ) |
| 61. | Other expenses | ( ) |
| ***62.*** | ***Total expenses (sum total of expenses indicated in points 42-61)*** | ***( )*** |
| 63. | Natural loss | ( ) |
| 64. | Qualitative loss | ( ) |
| 65. | Accidental loss | ( ) |
| 66. | Other loss | ( ) |
| ***67.*** | ***Total losses (sum total of losses indicated in points 63-66)*** | ***( )*** |
| 68. | Deduction from reformulation of amounts included in the gross income for the purpose of determination of the tax base in the previous reporting periods with respect to transactions declared invalid | ( ) |
| 69. | Deductions made to the reserve for writing off bad accounts receivable | ( ) |
| 70. | In the case of write-off of bad accounts receivable — amounts exceeding the deductions made to the reserve established for that purpose | ( ) |
| 71. | Repayment amounts of previously written off bad accounts payable | ( ) |
| 72. | Amounts aimed at the reserves for possible losses of assets and/or investment securities of specialised persons of banks, credit organisations, insurance companies and the securities market | ( ) |
| 73. | Insurance and re-insurance indemnities made by specialised persons of banks, credit organisations, insurance companies and the securities market | ( ) |
| 74. | Expenses with regard to technical reserves of insurance companies, to the  re-insurer’s share in technical reserves | ( ) |
| 75. | Losses suffered by specialised persons of banks, credit organisations, insurance companies and the securities market due to fake banknotes and payment documents | ( ) |
| 76. | Tax damages incurred as a result of activities of the five tax years preceding the tax year | ( ) |
| 77. | The cost of assets provided to, works performed for and/or services  provided to libraries, museums, general education schools, boarding  houses, nursing homes, orphanages, medical institutions, as well as to non-profit organisations | ( ) |
| 78. | 150% of the salary and other equivalent fees calculated for each person with disabilities who is deemed to be a hired worker, as well as performing work or providing service based on a civil law contract, and of the total incomes derived from a civil law contract | ( ) |
| 79. | Expenses with respect to fees having been formed as a result of the offset and/or netting of liabilities by derivative financial instruments registered in the Unified Registry of Derivative Financial Instruments | ( ) |
| 80. | Dividends of a resident taxpayer | ( ) |
| 81. | Voluntary pension contribution made by an individual entrepreneur or a notary | ( ) |
| 82. | Other deductions | ( ) |
| **83.** | **Total other deductions *(sum total of other deductions indicated in points 68-82)*** | ( ) |
| ***84.*** | ***Total deductions ([point 62] + [point 67] + [point 83]), including:*** | ***( )*** |
| (1) | Deductions from patent taxable activities | ( ) |
| (2) | Deductions from joint activities | ( ) |
| (3) | Deductions with respect to organising production within the scope of economic activities carried out in border settlements included in the list approved by the Government of the Republic of Armenia | ( ) |
| **85.** | **Taxable profit or tax damages  (([point 41] - [point 41 sub-point 1] - [point 41 sub-point 3]) + ([point 84] - [point 84 sub-point 1] - [point 84 sub-point 3]))** |  |
| **86.** | **Privileges of deduction of taxable profit (including exemption from paying profit tax)** | **( )** |
| **87.** | **Taxable profit, taking into account the privileges of deduction of taxable profit (including exemption from paying profit tax) (([point 85] + [point 86]), if [point 85]>0 and ([point 85] + [point 86])>0, or 0)** |  |
| **88.** | **Amount of profit tax for the reporting year** |  |
| 89. | The amount of profit tax of a resident profit taxpayer implementing a business plan approved upon a decision of the Government of the Republic of Armenia, deducted due to the privilege of deduction of profit tax | ( ) |
| 90. | The amount of profit tax of a resident profit taxpayer providing services to citizens of separate groups at discounted rates or free of charge in the cases prescribed by law or, if so prescribed by law, upon the decision of the Government, deducted due to the privilege of deduction of profit tax | ( ) |
| 91. | **Total amount of profit tax deducted due to the privilege of deduction  of profit tax  ([point 89] + [point 90])** | ( ) |
| 92. | **Amount of profit tax after the deduction of privileges of deduction of profit tax (([point 88] + [point 91]), if ([point 88] + [point 91])>0, or 0)** |  |
| 93. | The part of amounts of profit levied in foreign states during the previous reporting years and subject to deduction from profit tax or other tax calculated from profit, which has not been deducted from the amount of profit tax for the previous reporting years | ( ) |
| 94. | The amount of profit tax levied in foreign states during the previous reporting year and subject to deduction from profit tax, or of other tax calculated from profit | ( ) |
| **95.** | **The amount of the profit tax levied in foreign states or other tax calculated from profit, deducted from the profit tax for the reporting year (([point 93] + [point 94]), if ([point 93]+[point 94])<[point 92], or [point 92])** | ( ) |
| 96. | The amount of the profit tax levied in foreign states or other tax calculated from profit, transferred to the following years (([point 93] + [point 94] – [point 95]), if ([point 93] + [point 94] – [point 95])<0, or 0) | ( ) |
| **97.** | **The amount of profit tax calculated and withheld by the tax agent with respect to the tax base formed from incomes paid to the permanent establishment** | ( ) |
| **98.** | **Amount of profit tax after making the deductions (([point 92] + [point 95] + [point 97]), if ([point 92] + [point 95] + [point 97])>0, or 0)** |  |
| **99.** | **The amount of profit tax with respect to incomes of a non-resident profit taxpayer carrying out activities in the Republic of Armenia through a permanent establishment, not attributed to the permanent establishment** |  |
| **100.** | **Total amount of profit tax ([point 98] + [point 99])** |  |
| 101. | Sum total of calculated advance fees of profit tax in the reporting year | ( ) |
| **102.** | **Amount of profit tax after the deduction of the sum total of calculated advance fees of profit tax (([point 100] + [point 101]), if ([point 100] + [point 101])>0, or 0)** |  |
| 103. | Minimum amount of profit tax paid in the previous years and not offset from the amount of profit tax | ( ) |
| 104. | **Amount of profit tax subject to payment** **(([point 102] + [point 103]), if ([point 102] + [point 103])>0, or 0)** |  |
| 105. | Amount of minimum non-offset profit tax transferred to following years (([point 102] + [point 103]), if ([point 102] + [point 103])>0, or 0) | ( ) |
| 106. | **Amount of profit tax subject to compensation from the budget (([point 88] + [point 91] + [point 95] + [point 97] + [point 99] + [point 101]), if ([point 88] + [point 91] + [point 95] + [point 97] + [point 99] + [point 101])<0, or 0)** | **( )** |
| 107. | **Amount of profit tax of notaries and individual entrepreneurs engaged in types of turnover taxable and/or patent taxable activities** |  |

**Section 2.**

**Amounts of income derived by persons of a non-resident profit taxpayer carrying out activities in the Republic of Armenia through a permanent establishment, not deemed to be tax agents, not attributed to the permanent establishment, and the amounts of profit tax calculated with respect thereto**

|  |  |
| --- | --- |
| **1. Income code and type** | **2. Derived incomes (taxable)** |
| 001 insurance indemnities |  |
| 002 re-insurance indemnities |  |
| 003 incomes from transportation (freight) |  |
| 004 dividends |  |
| 005 interests |  |
| 006 royalties |  |
| 007 rentals |  |
| 008 capital gain |  |
| 009 capital gain derived from alienation of securities |  |
| 010 dividends derived from the Panarmenian Bank |  |
| 099 other revenues derived from the sources of the Republic of Armenia |  |
| **3. Total** |  |
| **4. Income code and type** | **5. Amounts of calculated profit tax** |
| 001 insurance indemnities |  |
| 002 re-insurance indemnities |  |
| 003 incomes from transportation (freight) |  |
| 004 dividends |  |
| 005 interests |  |
| 006 royalties |  |
| 007 rentals |  |
| 008 capital gain |  |
| 009 capital gain derived from alienation of securities |  |
| 010 dividends derived from the Panarmenian Bank |  |
| 099 other revenues derived from the sources of the Republic of Armenia |  |
| **6. Total** |  |
| **7. Income code and type** | **8. Derived income  (taxable at a lower rate)** |
| 001 insurance indemnities |  |
| 002 re-insurance indemnities |  |
| 003 incomes from transportation (freight) |  |
| 004 dividends |  |
| 005 interests |  |
| 006 royalties |  |
| 007 rentals |  |
| 008 capital gain |  |
| 009 capital gain derived from alienation of securities |  |
| 010 dividends derived from the Panarmenian Bank |  |
| 099 other revenues derived from the sources of the Republic of Armenia |  |
| **9. Total** |  |
| **10. Income code and type** | **11. Amounts of calculated profit tax** |
| 001 insurance indemnities |  |
| 002 re-insurance indemnities |  |
| 003 incomes from transportation (freight) |  |
| 004 dividends |  |
| 005 interests |  |
| 006 royalties |  |
| 007 rentals |  |
| 008 capital gain |  |
| 009 capital gain derived from alienation of securities |  |
| 010 dividends derived from the Panarmenian Bank |  |
| 099 other revenues derived from the sources of the Republic of Armenia |  |
| **12. Total** |  |
| **13. Total amount of calculated profit tax ([point 6] + [point 12])** |  |

**Section 3.**

**Accounts receivable, accounts payable**

|  |  |  |  |
| --- | --- | --- | --- |
| No | Accounts receivable (payable) | Previous year | Reporting year |
| 1 | 2 | 3 | 4 |
| 1. | Establishment of a reserve (reserve fund) (Yes/No) |  |  |
| 2. | Size of a reserve (reserve fund) |  |  |
| 3. | Amount of written off bad accounts receivable |  |  |
| 4. | Amounts of written off bad accounts payable |  |  |

**Section 4.**

**Accounts receivable and accounts payable declared as bad by profit taxpayers during the reporting (tax) year**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| No | Amount of bad accounts receivable | Amount of bad accounts payable | Date of writing off | Date of entry into legal force of the civil judgment of the court | Data of the other person having an account receivable or an account payable | | |
| Name of the organisation or the name, surname of the natural person | TIN | Location or place of residence |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 1 |  |  |  |  |  |  |  |
| 2 |  |  |  |  |  |  |  |
| 3 |  |  |  |  |  |  |  |
| ... |  |  |  |  |  |  |  |

**Section 5.**

**Amortisation terms for fixed assets for the purpose of taxation**

|  |  |  |  |
| --- | --- | --- | --- |
| No | Name (group) of the fixed asset | Amortisation term (month) | |
| Previous year | Reporting year |
| 1 | 2 | 3 | 4 |
| 1 |  |  |  |
| 2 |  |  |  |
| 3 |  |  |  |
| ... |  |  |  |

**Section 6.**

**Amortisation terms for intangible assets for the purpose of taxation**

|  |  |  |  |
| --- | --- | --- | --- |
| No | Name (group) of the intangible asset | Amortisation term (month) | |
| Previous year | Reporting year |
| 1 | 2 | 3 | 4 |
| 1 |  |  |  |
| 2 |  |  |  |
| 3 |  |  |  |
| ... |  |  |  |

**Section 7.**

**Revelations on the accounting policy**

|  |
| --- |
|  |
|  |
|  |
|  |

**Section 8.**

**Accounting book values and tax bases (book values for the purpose of taxation) of assets and liabilities**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No | Asset/Liability | Accounting book value | | | | Tax base (book value for the purpose of taxation) | | | |
| Balance as of 1 January of the reporting year | Debit/ addition, including received gratuitously | Credit/ reduction, including realised, gratuitously alienated, written off, lost, depreciation or amortisation deductions | Balance as of 31 December of the reporting year | Balance as of 1 January of the reporting year | Debit/ addition, including received gratuitously | Credit/ reduction, including realised, gratuitously alienated, written off, lost, depreciation or amortisation deductions | Balance as of 31 December of the reporting year |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 1. | Fixed assets |  |  |  |  |  |  |  |  |
| 2. | Intangible assets |  |  |  |  |  |  |  |  |
| 3. | Investments (including loans, borrowings extended) |  |  |  |  |  |  |  |  |
| 4. | Raw materials (materials), half-finished products |  |  |  |  |  |  |  |  |
| 5. | Biological assets |  |  |  |  |  |  |  |  |
| 6. | Unfinished production |  |  |  |  |  |  |  |  |
| 7. | Finished products |  |  |  |  |  |  |  |  |
| 8. | Goods |  |  |  |  |  |  |  |  |
| 9. | Advance fees made |  |  |  |  |  |  |  |  |
| 10. | Accounts receivable to budgets |  |  |  |  |  |  |  |  |
| 11. | Accounts receivable with respect to social contributions |  |  |  |  |  |  |  |  |
| 12. | Accounts receivable with respect to salary |  |  |  |  |  |  |  |  |
| 13. | Accounts receivable with respect to dividends |  |  |  |  |  |  |  |  |
| 14. | Other accounts receivable |  |  |  |  |  |  |  |  |
| 15. | Imprest accounts subject to receipt from persons |  |  |  |  |  |  |  |  |
| 16. | Monetary funds |  |  |  |  |  |  |  |  |
| 17. | Securities |  |  |  |  |  |  |  |  |
| 18. | Other assets |  |  |  |  |  |  |  |  |
| **19.** | ***Total assets  (sum total of points 1-18)*** |  |  |  |  |  |  |  |  |
| 20. | Loans and borrowings received |  |  |  |  |  |  |  |  |
| 21. | Advance fees received |  |  |  |  |  |  |  |  |
| 22. | Accounts payable to budgets |  |  |  |  |  |  |  |  |
| 23. | Accounts payable with respect to social contributions |  |  |  |  |  |  |  |  |
| 24. | Accounts payable with respect to salary |  |  |  |  |  |  |  |  |
| 25. | Accounts payable with respect to dividends |  |  |  |  |  |  |  |  |
| 26. | Accounts payable with respect to procurement |  |  |  |  |  |  |  |  |
| 27. | Other accounts payable |  |  |  |  |  |  |  |  |
| 28. | Imprest accounts subject to provision to persons |  |  |  |  |  |  |  |  |
| 29. | Other liabilities |  |  |  |  |  |  |  |  |
| 30. | ***Total liabilities (sum total of points 20-29)*** |  |  |  |  |  |  |  |  |
| 31. | Statutory capital |  |  |  |  |  |  |  |  |
| 32. | Non-distributed profit |  |  |  |  |  |  |  |  |
| 33. | Other elements of own capital |  |  |  |  |  |  |  |  |
| 34. | ***Total own capital (sum total of points 31-33)*** |  |  |  |  |  |  |  |  |

**Section 9.**

**Incomes as per types of activities**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Type of activity (code) | | | | | | Proportion, (%) |
| section | segment | | group | class | sub-class |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

**Section 10.**

**Information on the resident taxpayer or taxpayers included in the group of resident taxpayers of the Republic of Armenia carrying out a programme approved by the Government of the Republic of Armenia and included in that programme**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Names of the taxpayer or taxpayers included in the group of taxpayers | TIN of the taxpayer or taxpayers included in the group of taxpayers | Customs value of goods (AMD) | Value of services provided to non-resident organisations outside the territory of the Republic of Armenia and/or works (except for construction or construction and mounting works) performed for them (AMD) | Amount of foreign currency credited to bank accounts in resident banks of the Republic of Armenia from activities regarding the export programme | Type of foreign currency credited to bank accounts in resident banks of the Republic of Armenia from activities regarding the export programme (US dollar, Euro, Russian ruble, etc.) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1. |  |  |  |  |  |  |
| 2. |  |  |  |  |  |  |
| … |  |  |  |  |  |  |

**Section 11.**

**Information on the resident taxpayer or taxpayers included in the group of resident taxpayers of the Republic of Armenia carrying out a programme approved by the Government of the Republic of Armenia and included in that programme, carrying out activities exclusively in the field of construction or construction and mounting outside the territory of the Republic of Armenia**

|  |  |  |  |
| --- | --- | --- | --- |
| No | Names of the taxpayer or taxpayers included in the group of taxpayers | TIN of the taxpayer or taxpayers included in the group of taxpayers | Value of construction or construction and mounting works: (AMD) |
| 1 | 2 | 3 | 4 |
| 1. |  |  |  |
| 2. |  |  |  |
| … |  |  |  |

|  |  |
| --- | --- |
| Official | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  signature, name, surname |

**PROCEDURE**

**FOR THE COMPLETION OF THE FORM OF PROFIT TAX CALCULATION REPORT OF THE RESIDENT PROFIT TAXPAYER AND NON-RESIDENT PROFIT TAXPAYER CARRYING OUT ACTIVITIES IN THE REPUBLIC OF ARMENIA THROUGH A PERMANENT ESTABLISHMENT**

**1.** The form of the profit tax calculation report of the resident taxpayer and non-resident profit taxpayer carrying out activities and/or deriving incomes in the Republic of Armenia through a permanent establishment through a permanent establishment from sources of the Republic of Armenia (hereinafter referred to as "of the profit taxpayer carrying out activities in the Republic of Armenia through a permanent establishment") (hereinafter referred to as "the Calculation Report") shall be completed and submitted to the tax authority in accordance with part 1 of Article 134 of the Tax Code of the Republic of Armenia (hereinafter referred to as "the Code"). In the Calculation Report, figure data shall be inserted in drams (without lumas), whereas calculated subtracted amounts (negative values) shall be shown in brackets. Section 1 of the Calculation Report shall be completed by resident organisations (except for contractual investment funds and a securitisation fund established on the basis of the Law of the Republic of Armenia "On asset securitisation and asset backed securities", whereby the form of profit tax calculation report of a contractual investment fund and a securitisation fund, approved by Annex 2, shall be completed), individual entrepreneurs, notaries ad non-resident profit taxpayers carrying out activities in the Republic of Armenia through a permanent establishment. Non-resident profit taxpayers carrying out activities in the Republic of Armenia through a permanent establishment shall insert in Section 1 of the Calculation Report only revenues and deductions attributed to the permanent establishment. With respect to revenues not attributed to the permanent establishment, Section 2 of the Calculation Report shall be completed. In Section 1 of the Calculation Report, elements not deemed to be income pursuant to Article 108 of the Code and elements not deemed to be expenses pursuant to Article 112 of the Code shall not be inserted. In the Calculation Report submitted by individual entrepreneurs and notaries, personal incomes pursuant to Article 4 of the Code shall not be inserted. The Calculation Report with respect to transactions carried out within the scope of joint activities shall be submitted by the reporting participant of the joint activities, wherein indicators (results) regarding both joint activities and directly the reporting participant of the joint activities shall be reflected. Resident organisations carrying out activities in the turnover tax system during the whole reporting year shall not submit a Calculation Report to the tax authority. Individual entrepreneurs and notaries carrying out activities in the turnover tax system during the whole reporting year shall submit to the tax authority the Calculation Report wherein they shall complete only point 106 of Section 1 of the Calculation Report and shall not complete Sections 2-8 of the Calculation Report.

**2.** In point 1 of the Calculation Report, the taxpayer identification number (TIN) of the resident profit taxpayer and the non-resident profit taxpayer carrying out activities in the Republic of Armenia through a permanent establishment shall be inserted.

**3.** In point 2 of the Calculation Report, the full name of the resident organisation and the non-resident organisation carrying out activities in the Republic of Armenia through a permanent establishment shall be inserted, whereas in case of an individual entrepreneur, notary and a non-resident natural person carrying out activities in the Republic of Armenia through a permanent establishment, the name, surname shall be inserted.

**4.** In point 3 of the Calculation Report, the location and place of residence of the resident profit taxpayer and the non-resident profit taxpayer carrying out activities in the Republic of Armenia through a permanent establishment shall be inserted.

**5.** In point 4 of the Calculation Report, information on the residency of the taxpayer shall be inserted, by making a note in the relevant box.

**6.**  In point 5 of the Calculation Report the reporting period for which the Calculation Report is submitted shall be inserted.

**7.** In points 6-40 of Section 1 of the Calculation Report, incomes pursuant to Articles 4, 104, 107 and 109 shall be inserted. Moreover, residents having transitioned from the turnover tax system to the general taxation system during the reporting year shall insert incomes derived after the moment of ceasing to be deemed to be a turnover taxpayer (from the moment of transitioning from the turnover tax system to the general taxation system). In particular, in Section 1 of the Calculation Report:

(1) in point 6, income from supply of goods that are objects of commercial (purchase and sale) activities shall be inserted;

(2) in point 13, income from alienation of other assets not deemed to be goods, products, fixed asset or intangible asset shall be inserted;

(3) in points 20-22, incomes from assets received gratuitously, as well as incomes from assets received from the participant of joint activities shall be inserted, where they have been received before the submission — by the reporting participant — of the statement prescribed by Article 32 of the Code. Moreover, in point 22, income from other assets not deemed to be a fund or land parcel shall be inserted;

(4) in point 26, income derived from full or partial discount or release of actually arisen (current) liabilities between the parties, except for amounts of tax benefits and of benefits with respect to fees, shall be inserted;

(5) in point 38, income from fees received by derivative financial instruments registered in the Unified Registry of Derivative Financial Instruments in the manner and within the time limits prescribed by the Law of the Republic of Armenia “On securities market”, which have been formed as a result of the offset and/or netting of liabilities, shall be inserted;

(6) in point 39, income from amounts to be added to VAT amounts subject to offset (reduction), pursuant to part 4 of Article 73 of the Code, where those amounts were recognised as deductions from the gross income for the purpose of profit taxation, shall be inserted.

**8.** In point 41 of Section 1 of the Calculation Report, the gross income of the reporting year shall be inserted as the sum total of incomes indicated in points 6-40 of Section 1 of the Calculation Report. In particular, in point 41 of Section 1 of the Calculation Report:

(1) in sub-point 2, income from joint activities after the submission to the tax authority of the statement on being a reporting participant of joint activities, pursuant to part 7 of Article 32 of the Code, shall be inserted;

(2) in sub-point 3, income to be received from realisation of products generated as a result of organising production within the scope of economic activities carried out in border settlements included in the list approved by the Government of the Republic of Armenia, in accordance with the Law of the Republic of Armenia “On tax exemption for activities carried out in border settlements”, shall be inserted.

**9.** In points 42-61 of Section 1 of the Calculation Report, expenses in accordance with Articles 111, 114-121, 133 and 451, as well as those of residents having transitioned from the turnover tax system to the general taxation system in accordance with Article 264 of the Code shall be inserted. In particular, in Section 1 of the Calculation Report:

(1) in point 42, the original cost of supplied goods that are objects of commercial (purchase and sale) activities shall be inserted;

(2) in point 60, expenses with respect to amounts subject to offset (reduction) from VAT amounts pursuant to part 2 of Article 73 of the Code shall be inserted, where the expenses with respect to the assets indicated in the same part are subject to deduction from the gross revenue;

(3) in point 61, other expenses made by the resident profit taxpayer and non-resident profit taxpayer carrying out activities in the Republic of Armenia through a permanent establishment, including expenses made for the goals of the permanent establishment, in compliance with the international treaties ratified by the Republic of Armenia, shall be inserted.

**10.** In point 62 of Section 1 of the Calculation Report, the sum total of expenses indicated in points 42-61, subject to deduction from the gross income of the reporting year, shall be inserted.

**11.** In points 63-66 of Section 1 of the Calculation Report, losses pursuant to Article 122 of the Code shall be inserted.

**12.** In point 67 of Section 1 of the Calculation Report, the sum total of losses indicated in points 63-66, subject to deduction from the gross income of the reporting year, shall be inserted.

**13.** In points 68-82 of Section 1 of the Calculation Report, other deductions in accordance with Articles 123 and 124 of the Code shall be inserted. In particular, in Section 1 of the Calculation Report:

(1) in point 76, tax damages arisen by the results of activities carried out within the scope of special taxation systems shall not be inserted. Whereas, before commencing activities within the framework of special taxation systems, in terms of deducting from the gross income — in the case of future transition from a special taxation system back to the common taxation system — tax damages incurred as a result of activities carried out within the framework of the common taxation system, the years of carrying out activities within the framework of special taxation systems shall also be included in the calculation for the next five years following the reporting year when those damages were incurred. In case of reduction (addition) of tax damages recorded upon inspection of accuracy of mutual relations with the budget with respect to profit tax, conducted by tax authorities during the previous year, the tax damage adjusted upon the inspection (the final adjusted result) shall be inserted in point 76 of Section 1 of the Calculation Report;

(2) in point 77, 150 percent of the sum total of the salary and other equivalent fees, as well as of incomes derived from a civil law contract, calculated for each person with disabilities who is deemed a hired worker employed by the profit taxpayer (including those employed on a concurrent basis), or who performs works based on a civil law contract or provides services to the profit taxpayer based on a civil law contract shall be inserted;

(3) in point 78, payments made by derivative financial instruments registered in the Unified Registry of Derivative Financial Instruments in the manner and within the time limits prescribed by the Law of the Republic of Armenia “On securities market”, which have been formed as a result of the offset and/or netting of liabilities, shall be inserted;

(4) in point 81, the part of the pension contributions made for himself or herself as an individual entrepreneur or a notary, within the framework of the voluntary pension component as prescribed by the legislation of the Republic of Armenia, which does not exceed 5 percent of the tax base, shall be inserted.

**14.** In point 83 of Section 1 of the Calculation Report, the sum total of expenses indicated in points 68-82, subject to deduction from the gross income of the reporting year, shall be inserted.

**15.** In point 84 of Section 1 of the Calculation Report, the sum total of deductions indicated in points 62, 67 and 83, subject to deduction from the gross income of the reporting year, shall be inserted. In particular, in point 84 of Section 1 of the Calculation Report:

(1) in sub-point 2, deductions from joint activities after the submission to the tax authority of the statement on being a reporting participant of joint activities, pursuant to part 7 of Article 32 of the Code, shall be inserted;

(2) in sub-point 3, deductions with respect to organising production within the scope of economic activities carried out in border settlements included in the list approved by the Government of the Republic of Armenia, in accordance with the Law of the Republic of Armenia “On tax exemption for activities carried out in border settlements”, shall be inserted.

**16.** In point 85 of Section 1 of the Calculation Report, the taxable profit (the positive difference between the gross income and deductions) or the tax damage (the negative difference between the gross income and deductions), in accordance with Article 105 of the Code, shall be inserted. Moreover, the tax damage shall be shown in brackets.

**17.** In point 86 of Section 1 of the Calculation Report, the privileges of deduction of taxable profit, including exemption of incomes from payment of profit tax, in accordance with Article 126 of the Code, as well as privileges prescribed by the international treaties ratified by the Republic of Armenia and/or other laws thereof, shall be inserted.

**18.** In point 87 of Section 1 of the Calculation Report, taxable profit, taking into account the privileges of deduction of taxable profit (including exemption of incomes from payment of profit tax), shall be inserted as the sum total of the amounts indicated in points 85 and 86, if the amount indicated in point 85 is greater than 0 and, concurrently, the sum total of the amounts indicated in points 85 and 86 is greater than 0.

**19.** In point 88 of Section 1 of the Calculation Report, the amount of profit tax calculated at the rate prescribed by part 1 of Article 125 or part 2 of Article 128 of the Code shall be inserted.

**20.** In point 89 of Section 1 of the Calculation Report, in accordance with part 1 of Article 127 of the Code, 100% of the additional salary calculated during the reporting year for new jobs created within the framework of the business plan approved upon the decision of the Government of the Republic of Armenia, and equivalent fees, but not more than 30% of the actual amount of profit tax calculated for the reporting year, shall be inserted.

**21.** In point 90 of Section 1 of the Calculation Report, in accordance with part 3 of Article 127 of the Code, incomes not received (received less) due to providing citizens of separate groups with services at discounted rates or free of charge in the cases prescribed by law or, if so prescribed by law, by the decision of the Government of the Republic of Armenia, shall be inserted.

**22.** In point 91 of Section 1 of the Calculation Report, the amount of profit tax deducted due to the privilege of deduction of profit tax, shall be inserted as the sum total of the amounts indicated in points 89 and 90.

**23.** In point 92 of Section 1 of the Calculation Report, the amount of profit tax after the deduction of the privileges, shall be inserted as the sum total of the amounts indicated in points 88 and 91, if the sum total of the amounts indicated in points 88 and 91 is greater than 0.

**24.** In point 93 of Section 1 of the Calculation Report, in accordance with Article 20 of the Code or Article 52 of the Law of the Republic of Armenia "On profit tax" in force until 1 January 2018, the part of amounts of profit levied in foreign states during the previous reporting years and subject to deduction from profit tax or other tax calculated from profit, which has not been deducted from the amount of profit tax for the previous reporting years, shall be inserted. This point shall be completed only by resident profit taxpayers.

**25.** Points 94-96 of Section 1 of the Calculation Report shall be completed in accordance with Article 20 of the Code. These points shall be completed only by resident profit taxpayers.

**26.** In point 97 of Section 1 of the Calculation Report, in accordance with Article 130 of the Code, the amount of profit tax calculated and withheld by the tax agent with respect to the tax base from the incomes attributed to the permanent establishment shall be inserted. Moreover, in this point, the amounts of profit tax calculated and withheld by the tax agent, the incomes pertaining thereto, attributed to the permanent establishment, which have been included in points 6-40 of Section 1 of this Calculation Report, shall be inserted. This point shall be completed only by non-resident profit taxpayers carrying out activities in the Republic of Armenia through a permanent establishment.

**27.** In point 98 of Section 1 of the Calculation Report, the amount of profit tax after making the deduction shall be inserted as the sum total of the amounts indicated in points 92, 95 and 97, if the sum total of the amounts indicated in points 92, 95 and 97 is greater than 0.

**28.** In point 99 of Section 1 of the Calculation Report, the amount of profit tax indicated in point 13 of Section 2 of this Calculation Report with respect to incomes of the non-resident profit taxpayer carrying out activities in the Republic of Armenia through a permanent establishment, not attributed to the permanent establishment, shall be inserted.

**29.** In point 100 of Section 1 of the Calculation Report, the total amount of profit tax shall be inserted as the sum total of the amounts indicated in points 98 and 99.

**30.** In point 101 of Section 1 of the Calculation Report, the sum total of the advance fees of profit tax calculated in the reporting year in accordance with Article 135 of the Code shall be automatically inserted.

**31.** In point 102 of Section 1 of the Calculation Report, the amount of profit tax after the deduction of the advance fees of profit tax calculated in the reporting year shall be inserted as the sum total of the amounts indicated in points 100 and 101, if the sum total of the amounts indicated in points 100 and 101 is greater than 0.

**32.** In point 103 of Section 1 of the Calculation Report, the minimum profit tax amounts paid and not offset from the amount of actual profit tax pertaining to the reporting periods before 1 January 2014, in accordance with the Law of the Republic of Armenia "On profit tax" in force until 1 January 2018, which are subject to offset from the amounts of actual profit tax exceeding the amounts of advance fees of profit tax of the resident profit taxpayer for the given reporting period, pertaining to the reporting period after 1 January 2018, in accordance with part 7 of Article 451 of the Code, shall be inserted. This point shall be completed only by resident organisations.

**33.** In point 104 of Section 1 of the Calculation Report, the amount of profit tax subject to payment shall be inserted as the sum total of the amounts indicated in points 102 and 103, if the sum total of the amounts indicated in points 102 and 103 is greater than 0.

**34.** In point 105 of Section 1 of the Calculation Report, the not offset minimum profit tax amount not transferred to following years shall be inserted as the sum total of the amounts indicated in points 102 and 103, if the sum total of the amounts indicated in points 102 and 103 is less than 0. This point shall be completed only by resident organisations.

**35.** In point 106 of Section 1 of the Calculation Report, the amount of profit tax subject to compensation from the State Budget shall be inserted as the sum total of the amounts indicated in points 88, 91, 95, 97, 99 and 101, if the sum total of the amounts indicated in points 88, 91, 95, 97, 99 and 101 is less than 0.

**36.** In point 107 of Section 1 of the Calculation Report, the amount of profit tax of individual entrepreneurs carrying out types of turnover taxable and/or patent taxable activities and notaries in the amount of five thousand drams a month for those types of activities, pursuant to part 3 of Article 125 of the Code, shall be inserted.

**37.** In Section 2 of the Calculation Report, amounts of income derived by persons of a non-resident profit taxpayer carrying out activities in the Republic of Armenia through a permanent establishment, not deemed to be tax agents, not attributed to the permanent establishment, and the amounts of profit tax calculated with respect thereto shall be inserted. In particular, the table of Section 2 of the Calculation Report:

(1) in points 1, 4, 7 and 10, the income code and type shall be inserted:

(a) 001 — insurance indemnities;

(b) 002 — re-insurance payments;

(c) 003 — incomes from transportation (freight);

(d) 004 — dividends;

(e) 005 — interest;

(f) 006 — royalties;

(g) 007 — rentals;

(h) 008 — capital gain;

(i) 009 — capital gain derived from alienation of securities;

(j) 010 — dividends derived from the Panarmenian Bank;

(k) 099 — other revenues derived from the sources of the Republic of Armenia;

(2) in point 2, the amounts of the incomes actually derived by the non-resident profit taxpayer in the reporting period, which have been derived from persons not being a tax agent, shall be inserted according to the types of income. Moreover, incomes classified under point 8 of this Procedure shall not be inserted in the indicated point;

(3) in point 3, the sum total of point 2 shall be inserted;

(4) in point 5, the amounts of profit tax calculated at the relevant rate prescribed by part 4 of Article 125 of the Code, calculated for the reporting period from the amounts indicated in point 2, shall be inserted according to the types of income;

(5) in point 6, the sum total of point 5 shall be inserted;

(6) in point 8, the incomes actually derived by the non-resident profit taxpayer in the reporting period, classified among the sources of the Republic of Armenia, which have been derived from persons not being tax agents, according to the types of income, and which are subject to taxation — under the international treaties ratified by the Republic of Armenia — at a rate other (lower) than the rate prescribed by the Code, shall be inserted;

(7) in point 9, the sum total of point 8 shall be inserted;

(8) in point 11, the amounts of profit tax calculated for the reporting period from the amounts indicated in point 8, shall be inserted according to the types of income;

(9) in point 12, the sum total of point 11 shall be inserted;

(10) in point 13, the calculated profit tax amount shall be inserted as the sum total of points 6 and 12.

**38.** In the table of Section 3 of the Calculation Report ("Accounts receivable, accounts payable"), additional information conditioned by the specifics of calculation of profit tax of Articles 106, 109 and 123 of the Code and Decision of the Government of the Republic of Armenia No 1373-N of 5 October 2017 "On approving the procedure for establishment of a reserve (reserve fund) for possible losses of accounts receivable of profit taxpayers (except for banks, credit organisations, insurance companies and specialised entities of securities market), recognising accounts receivable and accounts payable as bad and writing them off, and repealing Decision of the Government of the Republic of Armenia No 2052-N of 19 December 2002", on the establishment of a reserve (reserve fund) for possible losses of accounts receivable (line 1, columns 3 and 4) in the previous and reporting years, the size of the reserve (reserve fund) for possible losses of accounts receivable at the end of 31 December of the previous and reporting years (line 2, columns 3 and 4), on the written off bad accounts receivable which have not been repaid at the end of the previous and reporting years or have terminated upon another ground before the completion of 3 years following the day of becoming overdue (line 3, columns 3 and 4), on the amounts of written off bad accounts payable which have not been repaid at the end of the previous and reporting years or have terminated upon another ground before the completion of 3 years following the day of becoming overdue (line 4, columns 3 and 4), shall be inserted.

**39.** In section 4 of the Calculation Report, the amounts of accounts receivable and accounts payable recognised as bad by profit taxpayers (except for banks, credit organisations, insurance companies and specialised entities of securities market, water using taxpayers, taxpayers providing drinking water supply and sanitation services, licensed taxpayers distributing electric energy, carrying out purchase and sale of electric energy, licensed taxpayers distributing natural gas, carrying out purchase and sale of natural gas, taxpayers providing technical service of in-house gas consumption systems to the population) during the (reporting) year conditioned by the specifics of calculation of profit tax of Articles 106, 109 and 123 of the Code and Decision of the Government of the Republic of Armenia No 1373-N of 5 October 2017 "On approving the procedure for establishment of a reserve (reserve fund) for possible losses of accounts receivable of profit taxpayers (except for banks, credit organisations, insurance companies and specialised entities of securities market), recognising accounts receivable and accounts payable as bad and writing them off, and repealing Decision of the Government of the Republic of Armenia No 2052-N of 19 December 2002" shall be inserted. In particular, the table of Section 4 of the Calculation Report:

(1) in column 1, the reference number shall be inserted;

(2) in column 2, the amount of the bad account receivable written off by the taxpayer, except for the amount of debt not exceeding AMD 100 thousand with respect to each debitor shall be inserted;

(3) in column 3, the amount of the bad account payable written off by the taxpayer shall be inserted;

(4) in column 4, the date of writing off the account receivable or the account payable recognised as bad by the taxpayer shall be inserted;

(5) in column 5, the date of entry into legal force of the judicial act (civil judgment, decision or order, except for the civil judgment, decision or order rendered on releasing the amount of debt or not demanding it upon any ground) on granting or rejecting the claim by the taxpayer for confiscation of the amount of the account receivable shall be inserted;

(6) in column 6, the name of the other person or the name, surname of the natural person having an account receivable or an account payable shall be inserted;

(7) in column 7, the TIN issued by tax authorities of the other person having an account receivable or an account payable shall be inserted where available;

(8) in column 8, the location of the other person having an account receivable or an account payable or, in case of a natural person, the place of residence shall be inserted.

**40.** In the table of Section 5 of the Calculation Report ("Amortisation terms for fixed assets for the purpose of taxation"), the amortisation terms chosen by the profit taxpayer for the fixed assets in the previous and reporting years, expressed in months, in accordance with part 1 of Article 121, points 2 of parts 4 and 5 of Article 451 of the Code, shall be inserted.

**41.** In the table of Section 6 of the Calculation Report ("Amortisation terms for intangible assets for the purpose of taxation"), the amortisation terms chosen by the profit taxpayer for the intangible assets in the previous and reporting years, expressed in months, in accordance with part 1 of Article 121, points 2 of parts 4 and 5 of Article 451 of the Code, shall be inserted.

**42.** In the table of Section 7 of the Calculation Report ("Disclosure of the accounting policies"), disclosures of the accounting policies, in accordance with the Law of the Republic of Armenia "On accounting", shall be inserted.

**43.** In the table of Section 8 of the Calculation Report ("Accounting book values and tax bases (book values with the purpose of taxation) of assets and liabilities"), accounting book values and tax bases (book values for the purpose of taxation) of assets and liabilities shall be inserted.

**44.** In the table of Section 9 of the Calculation Report ("Incomes as per types of activities"), the proportions of incomes derived by the profit taxpayer in the reporting year as per types of activities (in per cent) in the gross income shall be inserted (in decreasing order of proportions). Moreover, in the column "Type of activity (code)", types of activities (codes) shall be indicated in compliance with the Classifier of Types of Economic Activity approved by Annex to Order of the Minister of Economy of the Republic of Armenia No 874-N of 19 September 2013 "On approving 'Classifier of Types of Economic Activity' of technical and economic and social information of the Republic of Armenia and repealing Order of the Minister of Economy of the Republic of Armenia No 372-N of 3 June 2009" (for example, the code C25910 (section C, segment 25, group 25.9, class 25.91, sub-class 25.91.0) complies with the type of activity "Production of metal barrels and other similar containers"), whereas in the column "Proportion (%)", the proportions shall be indicated in per cent against the gross income. Information indicated in this table shall be used for the purpose of statistics and may not serve as a basis for calculation (re-calculation) of profit tax. The table shall be subject to mandatory completion, where any of points 6-10 of Section 1 of the Calculation Report is completed.

**45.** The table in Section 10 of the Calculation Report ("Information on the resident taxpayer or taxpayers included in the group of resident taxpayers of the Republic of Armenia carrying out a programme approved by the Government of the Republic of Armenia and included in that programme") shall be completed by resident organisations.

**46.** The table in Section 11 of the Calculation Report ("Information on the resident taxpayer or taxpayers included in the group of resident taxpayers of the Republic of Armenia carrying out a programme approved by the Government of the Republic of Armenia and included in that programme, carrying out activities exclusively in the field of construction or construction and mounting outside the territory of the Republic of Armenia") shall be completed by resident organisations.

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|  | Annex No 4  to Order of the Chairperson of the State Revenue Committee of the Republic of Armenia No 749-N of 12 December 2018 |

***4***

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| **PROFIT TAX CALCULATION REPORT OF THE NON-RESIDENT PROFIT TAXPAYER CARRYING OUT ACTIVITIES AND/OR DERIVING INCOMES IN THE REPUBLIC OF ARMENIA WITHOUT A PERMANENT ESTABLISHMENT** | Document number  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  *(to be completed by the tax authority)* | | | | | | | |
| 1. Taxpayer identification number |  |  |  |  |  |  |  |  |
| 2. Taxpayer |  | | | | | | | |
| 3. Location of taxpayer |  | | | | | | | |
| 4. Reporting period | Year | | | |  |  |  |  |

|  |
| --- |
| (AMD) |

|  |  |
| --- | --- |
| **5. Income code and type** | **6. Derived incomes (taxable)** |
| 001 insurance indemnities |  |
| 002 re-insurance indemnities |  |
| 003 incomes from transportation (freight) |  |
| 004 dividends |  |
| 005 interests |  |
| 006 royalties |  |
| 007 rentals |  |
| 008 capital gain |  |
| 009 capital gain derived from alienation of securities |  |
| 010 dividends derived from the Panarmenian Bank |  |
| 099 other revenues derived from the sources of the Republic of Armenia |  |
| **7. Total** |  |
| **8. Income code and type** | **9. Amounts of calculated profit tax** |
| 001 insurance indemnities |  |
| 002 re-insurance indemnities |  |
| 003 incomes from transportation (freight) |  |
| 004 dividends |  |
| 005 interests |  |
| 006 royalties |  |
| 007 rentals |  |
| 008 capital gain |  |
| 009 capital gain derived from alienation of securities |  |
| 010 dividends derived from the Panarmenian Bank |  |
| 099 other revenues derived from the sources of the Republic of Armenia |  |
| **10. Total** |  |
| **11. Income code and type** | **12. Derived income  (taxable at a lower rate)** |
| 001 insurance indemnities |  |
| 002 re-insurance indemnities |  |
| 003 incomes from transportation (freight) |  |
| 004 dividends |  |
| 005 interests |  |
| 006 royalties |  |
| 007 rentals |  |
| 008 capital gain |  |
| 009 capital gain derived from alienation of securities |  |
| 010 dividends derived from the Panarmenian Bank |  |
| 099 other revenues derived from the sources of the Republic of Armenia |  |
| **13. Total** |  |
| **14. Income code and type** | **15. Amounts of calculated profit tax** |
| 001 insurance indemnities |  |
| 002 re-insurance indemnities |  |
| 003 incomes from transportation (freight) |  |
| 004 dividends |  |
| 005 interests |  |
| 006 royalties |  |
| 007 rentals |  |
| 008 capital gain |  |
| 009 capital gain derived from alienation of securities |  |
| 010 dividends derived from the Panarmenian Bank |  |
| 099 other revenues derived from the sources of the Republic of Armenia |  |
| **16. Total** |  |
| **17. Total amount of calculated profit tax (point 10 + point 16)** |  |

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| --- | --- |
| Official | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  signature, name, surname |

**PROCEDURE**

**FOR THE COMPLETION OF THE FORM OF PROFIT TAX CALCULATION REPORT OF THE NON-RESIDENT PROFIT TAXPAYER CARRYING OUT ACTIVITIES AND/OR DERIVING INCOMES IN THE REPUBLIC OF ARMENIA WITHOUT A PERMANENT ESTABLISHMENT**

**1.** The form of profit tax calculation report of the non-resident profit taxpayer carrying out activities and/or deriving incomes in the Republic of Armenia without a permanent establishment (hereinafter referred to as "the Calculation Report") shall be completed and submitted to the tax authority in accordance with part 3 of Article 134 of the Tax Code of the Republic of Armenia (hereinafter referred to as "the Code"). In the Calculation Report, figure data shall be inserted in AMD (without lumas). Elements not deemed to be income pursuant to Article 108 of the Code, as well as the incomes which are not subject to taxation in the Republic of Armenia under the international treaties ratified by the Republic of Armenia shall not be inserted in the Calculation Report.

**2.** In point 1 of the Calculation Report, the taxpayer identification number (TIN) shall be inserted, where available.

**3.** In point 2 of the Calculation Report, the full name of the non-resident profit taxpayer carrying out activities and/or deriving incomes in the Republic of Armenia without a permanent establishment shall be inserted.

**4.** In point 3 of the Calculation Report, the location of the non-resident profit taxpayer carrying out activities and/or deriving incomes in the Republic of Armenia without a permanent establishment shall be inserted.

**5.** In point 4 of the Calculation Report, the reporting period for which the Calculation Report is submitted shall be inserted.

**6.** In points 5, 8, 11 and 14 of the Calculation Report, the income code and type shall be inserted:

(1) 001 — insurance indemnities;

(2) 002 — re-insurance payments;

(3) 003 — incomes from transportation (freight);

(4) 004 — dividends;

(5) 005 — dividends;

(6) 006 — royalties;

(7) 007 — rentals;

(8) 008 — capital gain;

(9) 009 — capital gain derived from alienation of securities;

(10) 010 — dividends derived from the Panarmenian Bank;

(11) 099 — other revenues derived from the sources of the Republic of Armenia;

**7.** In point 6 of the Calculation Report, the amounts of the incomes actually derived by the non-resident profit taxpayer carrying out activities and/or deriving income in the Republic of Armenia without a permanent establishment in the reporting period, which have been derived from persons not being a tax agent, shall be inserted according to the types of income. Moreover, incomes classified under point 12 of this Procedure shall not be inserted in the indicated point.

**8.** In point 7 of the Calculation Report, the sum total of point 6 shall be inserted.

**9.** In point 9 of the Calculation Report, the amounts of profit tax calculated at the relevant rate prescribed by part 4 of Article 125 of the Code, calculated for the reporting period from the amounts indicated in point 6, shall be inserted according to the types of income.

**10.** In point 10 of the Calculation Report, the sum total of point 9 shall be inserted.

**11.** In point 12 of the Calculation Report, the incomes actually derived by the non-resident profit taxpayer carrying out activities and/or deriving income in the Republic of Armenia without a permanent establishment in the reporting period, classified among the sources of the Republic of Armenia, which have been derived from persons not being tax agents, according to the types of income, and which are subject to taxation — under the international treaties ratified by the Republic of Armenia — at a rate other (lower) than the rate prescribed by the Code, shall be inserted.

**12.** In point 13 of the Calculation Report, the sum total of point 12 shall be inserted.

**13.** In point 15 of the Calculation Report, the amounts of profit tax calculated for the reporting period from the amounts indicated in point 12, shall be inserted according to the types of income.

**14.** In point 16 of the Calculation Report, the sum total of point 15 shall be inserted.

**15.** In point 17 of the Calculation Report, the sum total of the calculated profit tax shall be inserted as the sum total of points 10 and 16.