

Incorporated version

As of 17 March 2023

GOVERNMENT OF THE REPUBLIC OF ARMENIA

DECISION

No 184-N of 17 February 2022

ON APPROVING THE PROCEDURE FOR RECORD-REGISTRATION,
WITH THE TAX AUTHORITY, OF A NON-RESIDENT ORGANISATION IN CASE OF
PROVIDING ELECTRONIC SERVICE TO A NATURAL PERSON NOT CONSIDERED
TO BE AN INDIVIDUAL ENTREPRENEUR OR A NOTARY OF THE
REPUBLIC OF ARMENIA BY A NON-RESIDENT ORGANISATION HAVING NO
PERMANENT ESTABLISHMENT IN THE REPUBLIC OF ARMENIA, OR A
NON-RESIDENT ORGANISATION OR AN INDIVIDUAL ENTREPRENEUR OF
ANOTHER EAEU MEMBER STATE HAVING NO PERMANENT ESTABLISHMENT IN
THE REPUBLIC OF ARMENIA, OPERATING THE ELECTRONIC TRADING
PLATFORM, IN CASE OF SUPPLYING GOODS TO A NATURAL PERSON NOT
CONSIDERED TO BE AN INDIVIDUAL ENTREPRENEUR OR A NOTARY WITHIN
THE SCOPE OF ELECTRONIC TRADING

(title supplemented by No 338-N of 16 March 2023)

Based on parts 9.1 and 9.2 of Article 288 of the Tax Code of the Republic of Armenia,
the Government of the Republic of Armenia hereby *decides*:

(Preamble amended by No 338-N of 16 March 2023)

1. To define the procedure for record-registration, with the tax authority, of a non-resident organisation in case of providing electronic service to a natural person not considered to be an individual entrepreneur or a notary of the Republic of Armenia by a non-resident organisation having no permanent establishment in the Republic of Armenia, or a non-resident organisation or an individual entrepreneur of another EAEU member state having no permanent establishment in the Republic of Armenia, operating the electronic trading platform, in case of supplying goods to a natural person not considered to be an individual entrepreneur or a notary within the scope of electronic trading, pursuant to the Annex.

(point 1 supplemented by No 338-N of 16 March 2023)

2. This Decision shall enter into force on the day following its official promulgation.

Annex
to Decision of the Government
of the Republic of Armenia
No-184-N
of 17 February 2022

PROCEDURE

FOR RECORD-REGISTRATION, WITH THE TAX AUTHORITY, OF A NON-RESIDENT ORGANISATION IN CASE OF PROVIDING ELECTRONIC SERVICE TO A NATURAL PERSON NOT CONSIDERED TO BE AN INDIVIDUAL ENTREPRENEUR OR A NOTARY OF THE REPUBLIC OF ARMENIA BY A NON-RESIDENT ORGANISATION HAVING NO PERMANENT ESTABLISHMENT IN THE REPUBLIC OF ARMENIA, OR A NON-RESIDENT ORGANISATION OR AN INDIVIDUAL ENTREPRENEUR OF ANOTHER EAEU MEMBER STATE HAVING NO PERMANENT ESTABLISHMENT IN THE REPUBLIC OF ARMENIA, OPERATING THE ELECTRONIC TRADING PLATFORM, IN CASE OF SUPPLYING GOODS TO A NATURAL PERSON NOT CONSIDERED TO BE AN INDIVIDUAL ENTREPRENEUR OR A NOTARY WITHIN THE SCOPE OF ELECTRONIC TRADING

(title supplemented by No 338-N of 16 March 2023)

1. This Procedure shall regulate the relations pertaining to record-registration, with the tax authority, of a non-resident organisation in case of providing electronic service to a natural person not considered to be an individual entrepreneur or a notary of the Republic of Armenia (hereinafter referred to as “natural person”) by a non-resident organisation having no permanent establishment in the Republic of Armenia (hereinafter referred to as “non-resident organisation”) in compliance with part 9.1 of Article 288 of the Tax Code of the Republic of Armenia, as well as an EAEU non-

resident organisation (individual entrepreneur) in case of supplying goods to a natural person not considered to be an individual entrepreneur or a notary within the scope of electronic trading by a non-resident organisation or an individual entrepreneur of another EAEU member state having no permanent establishment in the Republic of Armenia (hereinafter referred to as “EAEU non-resident organisation (individual entrepreneur)”), operating the electronic trading platform, in compliance with part 9.2 of Article 288 of the Tax Code of the Republic of Armenia.

(point 1 edited by No 338-N of 16 March 2023)

2. A non-resident organisation, in case of providing electronic service to a natural person, or an EAEU non-resident organisation (individual entrepreneur), in case of supplying goods to a natural person within the scope of electronic trading, shall be record-registered with the tax authority.

(point 2 supplemented by No 338-N of 16 March 2023)

3. For the purpose of record-registration with the tax authority, a non-resident organisation providing electronic service to a natural person or an EAEU non-resident organisation (individual entrepreneur) supplying goods to a natural person within the scope of electronic trading shall enter the electronic system of value added tax (e-VAT) of non-resident VAT payers on the website of the State Revenue Committee of the Republic of Armenia ([http:// www.petekamutner.am](http://www.petekamutner.am)) (hereinafter referred to as “e-VAT system) and answer questions asked the on-line. The on-line questions shall be asked in Armenian, English or Russian. After answering the questions asked on-line, the non-resident organisation or the EAEU non-resident organisation (individual entrepreneur) shall select the function “register” in the e-VAT system by filling in and confirming the electronic mail address. A message shall be sent to the electronic mail address of the non-resident organisation or the EAEU non-resident organisation (individual entrepreneur) regarding the on-line registration in e-VAT system.

(point 3 amended, supplemented by No 338-N of 16 March 2023)

4. By activating the link sent to the electronic mail address of the non-resident organisation or the EAEU non-resident organisation (individual entrepreneur), the

non-resident organisation providing electronic services to a natural person or the EAEU non-resident organisation (individual entrepreneur) supplying goods to a natural person within the scope of electronic trading shall submit an application in the e-VAT system for record-registration with the tax authority (hereinafter referred to as “application”) in compliance with the Form in this Procedure, by attaching the carbon copy of the founding document certifying the registration of the organisation in the country of residence, without notarial certification. The application shall be submitted to the tax authority exclusively electronically. The information on the non-resident organisation providing electronic service to a natural person, and where supplying goods to a natural person within the scope of electronic trading, information on the EAEU non-resident organisation (individual entrepreneur) operating the electronic trading platform shall be completed in the application form.

(point 4 edited by No 338-N of 16 March 2023)

5. Based on the application, the tax authority shall, no later than within one working day following the day of receipt of the application, record-register the non-resident organisation or the EAEU non-resident organisation (individual entrepreneur) with the tax authority by providing electronically a taxpayer identification number (TIN), a user name and a password, unless there are grounds for suspending the application process prescribed by point 6 of this Procedure.

(point 5 edited by No 338-N of 16 March 2023)

6. The application process may be suspended, if:
 - (1) the application is filled in incompletely or the carbon copy of the founding document certifying the registration of the organisation in the country of residence is not attached to the application.
 - (2) there are inconsistencies in the document attached to the application and in the information completed in the application or wrong data on the non-resident organisation or the EAEU non-resident organisation (individual entrepreneur)

are included.

(point 6 supplemented by No 338-N of 16 March 2023)

7. The non-resident organisation or the EAEU non-resident organisation (individual entrepreneur) shall, within one working day following the receipt of the document, be electronically notified on the suspension of the application process by indicating the ground for suspending the application process. Following the notification of the non-resident organisation or the EAEU non-resident organisation (individual entrepreneur) on the suspension of the application process, the application process shall be suspended until the elimination of the grounds for suspension. Following the elimination of the grounds for suspension of the application, based on a new application being submitted, the tax authority shall record-register the non-resident organisation or the EAEU non-resident organisation (individual entrepreneur) in the manner and within the time limit defined by point 5 of this Procedure.

(point 7 supplemented by No 338-N of 16 March 2023)

APPLICATION

FOR RECORD-REGISTRATION, WITH THE TAX AUTHORITY, OF A NON-RESIDENT ORGANISATION PROVIDING ELECTRONIC SERVICE TO A NATURAL PERSON OR AN EAEU NON-RESIDENT ORGANISATION (INDIVIDUAL ENTREPRENEUR) SUPPLYING GOODS TO A NATURAL PERSON WITHIN THE SCOPE OF ELECTRONIC TRADING

(title amended by No 338-N of 16 March 2023)

1. Name of a non-resident organisation or name, surname of an individual entrepreneur	
2. Country of residence of a non-resident organisation or an EAEU non-resident organisation (individual entrepreneur)	
3. Registered office (record-registration (registration) address) of a non-resident organisation or an EAEU non-resident organisation (individual entrepreneur)	
4. Number and date of the state record-registration (registration) document of a non-resident organisation or an EAEU non-resident organisation (individual entrepreneur)	
5. Phone number of a non-resident organisation or an EAEU non-resident organisation (individual entrepreneur)	
6. Website of a non-resident organisation or an EAEU non-resident organisation (individual entrepreneur) (where available)	
7. Name of trademark of a non-resident organisation or an EAEU non-resident organisation (individual entrepreneur)	
8. Name and surname of the representative of a non-resident organisation or an EAEU non-resident organisation (individual entrepreneur)	
9. E-mail address of the representative of a non-resident organisation or an EAEU non-resident organisation (individual entrepreneur)	

10. Phone number of the representative of a non-resident organisation or an EAEU non-resident organisation (individual entrepreneur)	
11. Date of submission of application	
12. Carbon copy of the document certifying the registration of the organisation in the country of residence is attached.	

(Form amended, supplemented by No 338-N of 16 March 2023)

(Annex supplemented, amended, edited by No 338-N of 16 March 2023)