18 January 2022   No 47-N

ON APPROVING THE FORM OF AND THE PROCEDURE FOR FILLING

IN THE VALUE ADDED TAX CALCULATION REPORT WITH RESPECT

TO ELECTRONIC SERVICE BEING PROVIDED TO A NATURAL PERSON

NOT CONSIDERED TO BE AN INDIVIDUAL ENTREPRENEUR

OR A NOTARY BY A NON-RESIDENT ORGANISATION HAVING NO PERMANENT

ESTABLISHMENT IN THE REPUBLIC OF ARMENIA, OR WITH RESPECT

TO GOODS BEING SUPPLIED 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,

OPERATING THE ELECTRONIC TRADING PLATFORM

Based on Article 53 and part 3 of Article 75 of the Tax Code of the Republic of Armenia:

I HEREBY ORDER

1. To approve the form of and the procedure for filling in the value added tax calculation report with respect to electronic service being provided to a natural person not considered to be an individual entrepreneur or a notary by a non-resident organisation having no permanent establishment in the Republic of Armenia, or with respect to goods being supplied 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, operating the electronic trading platform, according to Annex No 1.

2. This Order shall enter into force on the day following its official promulgation. Value added tax calculation report in the form prescribed by Annex No 1 to this Order shall be submitted for the reporting quarter following 1 January 2022.

RUSTAM BADASYAN

Form No 1

VALUE ADDED TAX CALCULATION REPORT

WITH RESPECT TO ELECTRONIC SERVICE BEING PROVIDED TO A NATURAL PERSON NOT CONSIDERED TO BE AN INDIVIDUAL ENTREPRENEUR OR A NOTARY BY A NON-RESIDENT ORGANISATION HAVING NO PERMANENT ESTABLISHMENT IN THE REPUBLIC OF ARMENIA, OR WITH RESPECT TO GOODS BEING SUPPLIED 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, OPERATING THE ELECTRONIC TRADING PLATFORM

1. Taxpayer identification number (TIN) of a non-resident organisation or an individual entrepreneur									
2. Name of a non-resident organisation									
3. Country of residence of a non-resident organisation or an individual entrepreneur									
4. Registered office (record-registration(registration) address) of a non-resident organisation or an individual entrepreneur									
5. Phone number of a non-resident organisation or an individual entrepreneur									
6. E-mail address of a non-resident organisation or an individual entrepreneur									
7. Reporting period	Year					Quarter			

	Currency	Tax base in foreign currency	Exchange rate	Tax base, AMD	Value added tax (VAT), AMD
8. With respect to electronic service		4			
(1) Total					
9. With respect to supply of goods within the scope of electronic trading					
(1) Total					
10. Total					

Official

_____
name, surname

PROCEDURE

FOR FILLING IN THE VALUE ADDED TAX CALCULATION REPORT
WITH RESPECT TO ELECTRONIC SERVICE BEING PROVIDED TO A NATURAL
PERSON NOT CONSIDERED TO BE AN INDIVIDUAL ENTREPRENEUR
OR A NOTARY BY A NON-RESIDENT ORGANISATION HAVING NO PERMANENT
ESTABLISHMENT IN THE REPUBLIC OF ARMENIA, OR WITH RESPECT
TO GOODS BEING SUPPLIED 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,
OPERATING THE ELECTRONIC TRADING PLATFORM

1.   The form of the value added tax calculation report with respect to electronic service being provided to a natural person not considered to be an individual entrepreneur or a notary by a non-resident organisation having no permanent establishment in the Republic of Armenia, or with respect to goods being supplied 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, operating the electronic trading platform (hereinafter referred to as "the VAT calculation report") shall be filled in and submitted to the tax authority in line with part 3 of Article 75 of the Tax Code of the Republic of Armenia. The VAT calculation report shall be submitted only in an electronic form. The VAT calculation report shall be submitted:

(1)   with respect to the electronic service provided to a natural person not considered to be an individual entrepreneur or a notary by a non-resident organisation having no permanent establishment in the Republic of Armenia;

(2)   with respect to goods supplied to a natural person not considered 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, operating the electronic trading platform.

2.   In the VAT calculation report:

(1)   in point 1, the taxpayer identification number (TIN) of a non-resident organisation or an individual entrepreneur shall be filled in;

(2)   in point 2, the name of a non-resident organisation or the name, surname of an individual entrepreneur shall be filled in;

(3)   in point 3, the country of residence of a non-resident organisation or an individual entrepreneur shall be filled in;

(4)   in point 4, the registered office (record-registration (registration) address) of a non-resident organisation or an individual entrepreneur shall be filled in;

(5)   in point 5, the phone number of a non-resident organisation or an individual entrepreneur shall be filled in;

(6)   in point 6, the e-mail address of a non-resident organisation or individual entrepreneur shall be filled in.

3.   The data set forth in points 1-6 of the VAT calculation report shall be filled in automatically based on the information available in the e-VAT system for non-resident VAT payers of the State Revenue Committee of the Republic of Armenia.

4.   The reporting period — the quarter, for which the VAT calculation report is submitted — shall be filled in point 7 of the VAT calculation report.

5.   Data with respect to the electronic service provided to only natural persons not considered to be individual entrepreneur or notary by a non-resident organisation having no permanent establishment in the Republic of Armenia shall be filled in point 8 of the VAT calculation report. In point 8 of the VAT calculation report:

(1) the column "Currency" shall be filled in a currency, in which the tax base for the electronic service provided in the reporting period without VAT is filled in the column "Tax base in foreign currency" of the VAT calculation report. Moreover:

    a. after selecting a foreign currency in the column "Currency", column "Exchange rate" shall be filled in automatically based on the average exchange rate set in currency markets — published by the Central Bank of the Republic of Armenia — with respect to the given currency as of the day constituting the moment of provision of electronic service (the last day of the reporting quarter);

    b. when selecting AMD in the column "Currency", the columns "Tax base in foreign currency" and "Exchange rate" shall not be filled in;

    c. when calculating the tax base for the provided electronic service in different currencies, the tax base in different currencies shall be filled in different lines;

(2) the tax base of the electronic service provided in the reporting period expressed in AMD (the product of the value filled in the column "Tax base in foreign currency" and the number indicated in the column "Exchange rate") shall be filled in the column "Tax base, AMD";

(3) the amount of VAT calculated with respect to the electronic service provided in the reporting period (the product of the value filled in the column "Tax base in AMD" and the VAT rate (20%)) shall be filled in the column "Value added tax (VAT)";

(4) column "Tax base, AMD" in sub-point 1 of point 8 shall be filled in the sum of the values filled in the given column with respect to the electronic services provided within the reporting period, and column "Value added tax (VAT)" shall be filled in the sum of the values filled in the given column.

6. Data with respect to the goods supplied to natural persons not considered individual entrepreneur or 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, operating the electronic trading platform shall be filled in point 9 of the VAT calculation report. In point 9 of the VAT calculation report:

(1) the column "Currency" shall be filled in a currency, in which the tax base for the goods supplied in the reporting period without VAT is filled in the column "Tax base in foreign currency" of the VAT calculation report. Moreover:

a. after selecting a foreign currency in the column "Currency", the column "Exchange rate" shall be filled in automatically based on the average exchange rate set in currency markets — published by the Central Bank of the Republic of Armenia — with respect to the given currency as of the day constituting the moment of supply of goods (the last day of the reporting quarter);

b. when selecting AMD in the column "Currency", the columns "Tax base in foreign currency" and "Exchange rate" shall not be filled in;

c. when calculating the tax base for the supplied goods in different currencies, the tax base in different currencies shall be filled in different lines;

(2) the tax base of the goods supplied in the reporting period expressed in AMD (the product of the value filled in the column "Tax base in foreign currency" and the number filled in the column "Exchange rate") shall be filled in the column "Tax base, AMD";

(3) the VAT amount calculated with respect to the goods supplied in the reporting period (the product of the value filled in the column "Tax base, AMD" and the VAT rate (20%)) shall be filled in the column "Value added tax (VAT)";

(4) the column "Tax base, AMD" in sub-point 1 of point 9 shall be filled in the sum of the values filled in the given column with respect to the goods supplied within the reporting period, and the column "Value added tax (VAT)" shall be filled in the sum of the values filled in the given column.

7. In point 10 of the VAT calculation report:

(1) the column "Tax base, AMD" shall be filled in the sum of values filled in the column "Tax base, AMD" in sub-point 1 of point 8 and sub-point 1 of point 9 of the VAT calculation report;

(2) the column "Value added tax (VAT)" shall be filled in the sum of the values filled in the column "Value added tax (VAT)" in sub-point 1 of point 8 and sub-point 1 of point 9 of the VAT calculation report.