

**NOTIFICATION
PURSUANT TO SECTION 8 (1)(a)
OF THE MULTILATERAL COMPETENT AUTHORITY AGREEMENT ON
THE EXCHANGE OF COUNTRY-BY-COUNTRY REPORTS**

5 September 2024

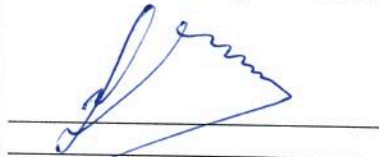
The Competent Authority of the Republic of Armenia hereby notifies the Co-ordinating Body Secretariat of the following:

The Republic of Armenia has the necessary laws in place to require Reporting Entities to file a CbC Report which is consistent with the requirements of the BEPS Action 13 Report. The legislation, consists of:

- SRC Chairman Order N 939-L “On approving the form of and the procedure for filling in the country by country report”, dated 9 September 2022.
- SRC Chairman Order N 720-L “On amending the order of the chairman of the state revenue committee of the Republic of Armenia n 939-L, dated 9 September 2022”, dated 12 July 2023.

In accordance with the aforementioned laws, the Republic of Armenia will require the filing of CbC Reports with respect to fiscal years of Reporting Entities commencing on or after 1 January 2026.

This notification shall remain valid until the Co-ordinating Body Secretariat is notified of any modifications to the present notification.



For the Competent Authority of Armenia
Vahe Hovhannisyan, Minister of Finance of Armenia