



STATE REVENUE COMMITTEE
OF THE REPUBLIC OF ARMENIA

CHAIRPERSON

6 September 2022

№ 920-L

Incorporated version

As of 20 May 2023

Agreed with the Central Bank

of the Republic of Armenia

on 16 June 2023

ORDER

**ON APPROVING INFORMATION ENTERED INTO THE E-VAT SYSTEM NECESSARY FOR MAKING A BANK
TRANSFER FOR THE PURPOSE OF MAKING PAYMENTS VIA A FOREIGN BANK BY A NON-RESIDENT
ORGANISATION OR AN EAEU
NON-RESIDENT ORGANISATION OR AN INDIVIDUAL ENTREPRENEUR**

*(title supplemented by Order of the Chairperson of the State Revenue Committee of the Republic of
Armenia No 494-L of 19 May 2023)*

Taking as a basis point 6 of the Annex to Decision of the Government of the Republic of Armenia No 406-N of 31 March 2022,

I HEREBY ORDER:

1. To approve information entered into the e-VAT system necessary for making a bank transfer for the purpose of making payments via a foreign bank by a non-resident organisation or an EAEU



non-resident organisation or an individual entrepreneur, pursuant to Annex No 1.

(point 1 supplemented by Order of the Chairperson of the State Revenue Committee of the Republic of Armenia No 494-L of 19 May 2023)

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

SIGNED BY THE CHAIRPERSON
OF THE STATE REVENUE COMMITTEE
OF THE REPUBLIC OF ARMENIA



STATE REVENUE COMMITTEE
OF THE REPUBLIC OF ARMENIA

Agreed

Annex No 1

with the Central Bank
of the Republic of Armenia

to Order of the Chairperson
of the State Revenue Committee
of the Republic of Armenia No 920-L

4 October 2022

of 6 September 2022

**INFORMATION ENTERED INTO THE E-VAT SYSTEM NECESSARY FOR MAKING
A BANK TRANSFER FOR THE PURPOSE OF MAKING PAYMENTS VIA A FOREIGN BANK BY A NON-
RESIDENT ORGANISATION OR AN EAEU NON-RESIDENT ORGANISATION OR AN INDIVIDUAL
ENTREPRENEUR**

*(title supplemented by Order of the Chairperson of the State Revenue Committee of the Republic of
Armenia No 494-L of 19 May 2023)*

1. This Annex shall prescribe the VAT amounts calculated with respect to electronic services provided to natural persons not considered to be individual entrepreneurs or notaries (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"), as well as amounts calculated with respect to goods supplied to a natural person 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, within the scope of electronic trading (hereinafter referred to as "VAT amounts"), and the information necessary for making a bank transfer, subject to entry into the electronic value added tax (e-VAT) system by the tax authority for the purpose of making a payment by a non-resident organisation or an EAEU non-resident organisation (individual entrepreneur) via a foreign bank.

(point 1 edited by Order of the Chairperson of the State Revenue Committee of the Republic of



Armenia No 494-L of 19 May 2023)

2. In order to make a bank transfer in foreign currency, except for in the Russian rouble, via a foreign bank by a non-resident organisation or an EAEU non-resident organisation (individual entrepreneur) for the purpose of paying VAT amounts, the following information shall be entered into the e-VAT system:
- (1) data on the foreign intermediary bank, in particular:
 - a. correspondent (foreign) bank name – the correspondent (foreign) bank serving to the commercial bank of the Republic of Armenia conducting conversion of currency;
 - b. correspondent bank address;
 - c. correspondent bank SWIFT code;
 - (2) data on the beneficiary's bank, in particular:
 - a. beneficiary's bank name – the commercial bank of the Republic of Armenia conducting conversion for the Ministry of Finance of the Republic of Armenia, which will convert the currency into the Armenian dram;
 - b. beneficiary's bank account number(s) – account number(s) of the commercial bank of the Republic of Armenia, according to the relevant currency (currencies), opened with the correspondent (foreign) bank(s);
 - c. address of the commercial bank of the Republic of Armenia;
 - d. SWIFT code of the commercial bank of the Republic of Armenia;
 - (3) data on the beneficiary, in particular:
 - a. beneficiary account number – bank account number(s) opened with the commercial bank of the Republic of Armenia conducting conversion for the Ministry of Finance of the Republic of Armenia, according to the relevant currency (currencies), the means credited whereto shall be subject to conversion into the Armenian dram;
 - b. beneficiary name – name of the commercial bank of the Republic of Armenia



- conducting conversion for the Ministry of Finance of the Republic of Armenia;
- c. beneficiary address – address of the commercial bank of the Republic of Armenia conducting conversion for the Ministry of Finance of the Republic of Armenia;
- (4) the unified account prescribed by point 8 of part 1 of Article 4 of the Tax Code of the Republic of Armenia (hereinafter referred to as "unified account run in the Treasury") – 900008000490;
- (5) in the e-VAT system, an instruction (notification) shall be issued to the taxpayer reminding that while making a payment from abroad the unified account 900008000490 run in the Treasury and the taxpayer identification number (TIN) of the non-resident organisation or the EAEU non-resident organisation (individual entrepreneur) record-registered with the tax authority shall be mandatorily filled in the payment order, which must be indicated in the field "details of payment".

(point 2 supplemented by Order of the Chairperson of the State Revenue Committee of the Republic of Armenia No 494-L of 19 May 2023)

3. For the purpose of making a bank transfer in the Russian rouble by a non-resident organisation or an EAEU non-resident organisation (individual entrepreneur) for the purpose of paying VAT amounts, the following information shall be entered into the e-VAT system:
- (1) data on the beneficiary's bank (банк получателя), in the role whereof the correspondent bank shall act, in particular:
- a. correspondent bank name – any bank of the Russian Federation serving to the commercial bank of the Republic of Armenia conducting conversion in Russian rouble;
- b. correspondent bank address;
- c. correspondent bank RCBIC (БИК), which is applied for the identification of a bank within the territory of the Russian Federation and is composed of 9 digits;
- d. correspondent account of the correspondent bank in the Central Bank of the Russian Federation;



- (2) beneficiary's data (получатель), in the role whereof the bank serving the ultimate beneficiary shall act, in particular:
- a. beneficiary name – the commercial bank(s) of the Republic of Armenia conducting conversion for the Ministry of Finance of the Republic of Armenia, which will conduct conversion of the Russian rouble into the Armenian dram;
 - b. beneficiary account number(s) – account number(s) of the commercial bank of the Republic of Armenia in Russian rouble, opened with any bank(s) of the Russian Federation;
 - c. beneficiary address – address of the commercial bank of the Republic of Armenia indicated in this sub-point in the Republic of Armenia;
 - d. beneficiary's taxpayer identification number (ИНН) in the Russian Federation (where available);
 - e. beneficiary's code of reason for tax registration (КПП) in the Russian Federation, which shall be issued to the taxpayer identification number (ИНН) in addition (where available);
- (3) ultimate beneficiary data, which shall be indicated in the field "details of payment" (Назначение Платежа) of the payment order, in particular:
- a. ultimate beneficiary account number – bank account number(s) opened with the commercial bank of the Republic of Armenia conducting conversion for the Ministry of Finance of the Republic of Armenia in the Russian rouble, the means credited whereto shall be subject to conversion into the Armenian dram;
 - b. ultimate beneficiary name – name of the commercial bank of the Republic of Armenia conducting conversion for the Ministry of Finance of the Republic of Armenia;
 - c. unified account run in the Treasury – 900008000490;
- (4) in the e-VAT system, an instruction (notification) shall be issued to the taxpayer reminding that while making a payment from the Russian Federation in the Russian rouble the unified account 900008000490 run in the Treasury and the taxpayer identification number (TIN) of the non-resident organisation or the EAEU non-resident organisation (individual



entrepreneur) record-registered with the tax authority shall be mandatorily filled in along with the data filled in the field "details of payment" of the payment order.

(point 3 supplemented by Order of the Chairperson of the State Revenue Committee of the Republic of Armenia No 494-L of 19 May 2023)

