



GOVERNMENT OF THE REPUBLIC OF ARMENIA

DECISION

No 406-N of 31 March 2022

ON ESTABLISHING THE PROCEDURE FOR PAYING TO THE STATE BUDGET
THE CALCULATED VALUE ADDED TAX AMOUNTS WITH RESPECT TO ELECTRONIC
SERVICES PROVIDED TO NATURAL PERSONS NOT CONSIDERED AN INDIVIDUAL
ENTREPRENEUR OR A NOTARY BY A NON-RESIDENT ORGANISATION HAVING NO
PERMANENT ESTABLISHMENT IN THE REPUBLIC OF ARMENIA

Based on part 3 of Article 78 of the Tax Code of the Republic of Armenia, the Government of the Republic of Armenia **decides**:

1. To establish the procedure for paying to the State Budget the calculated value added tax amounts with respect to electronic services provided to natural persons not considered an individual entrepreneur or a notary by a non-resident organisation having no permanent establishment in the Republic of Armenia, according to Annex.
2. This Decision shall enter into force on the day following its official promulgation.

PRIME MINISTER
OF THE REPUBLIC OF ARMENIA

Yerevan

N. PASHINYAN

31 March 2022
CERTIFIED
BY ELECTRONIC
SIGNATURE

Annex

to Decision of the Government of the
Republic of Armenia No 406-N
of 31 March 2022

PROCEDURE

FOR PAYING TO THE STATE BUDGET THE CALCULATED VALUE ADDED TAX
AMOUNTS WITH RESPECT TO ELECTRONIC SERVICES PROVIDED TO NATURAL
PERSONS NOT CONSIDERED AN INDIVIDUAL ENTREPRENEUR OR A NOTARY BY A
NON-RESIDENT ORGANISATION HAVING NO PERMANENT ESTABLISHMENT IN THE
REPUBLIC OF ARMENIA

1. This Procedure shall regulate relations pertaining the procedure for paying to the State Budget of the Republic of Armenia the calculated value added tax amounts (hereinafter referred to as “VAT”) with respect to electronic services provided to natural persons not considered an individual entrepreneur or a notary (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 accordance with part 3 of Article 78 of the Tax Code of the Republic of Armenia.
2. A non-resident organisation shall pay to the State Budget the VAT amounts calculated as prescribed by the Code with respect to electronic services provided to natural persons by a non-resident organisation as follows:
 - (1) via a bank transfer;
 - (2) with payment cards: using the tools introduced for the purpose of ensuring payments via electronic value added tax (e-VAT) system (hereinafter

referred to as "electronic VAT system") for non-resident value added tax payers in the official website of the State Revenue Committee (<http://www.petekamutner.am>).

3. The requisites necessary for a bank transfer shall be inserted in the electronic VAT system. Moreover, the requisites for a transfer via banks of the Republic of Armenia and those for a transfer via foreign banks inserted in the electronic VAT system are differentiated.
4. Where the service is being provided via banks of the Republic of Armenia and the transfer is performed in Armenian Dram, the VAT amounts paid by a non-resident organisation shall be credited to the single account prescribed by point 8 of part 1 of Article 4 of the Tax Code of the Republic of Armenia.
5. Where the transfer is performed via a foreign bank in a foreign currency, the transfer shall be performed by an intermediary commercial bank of the Republic of Armenia. In this case the requisites in the electronic VAT system shall also include the data regarding the intermediary foreign bank serving the commercial bank of the Republic of Armenia performing the conversion of the given currency, as well as the account (accounts) opened in the commercial bank of the Republic of Armenia to which the conversion of the received funds is performed.
6. The payments by a non-resident organisation via a foreign bank shall be made to the account opened in the commercial bank performing conversion for the Ministry of Finance of the Republic of Armenia. For the purpose of making a payment via a foreign bank, the tax authority shall ensure the availability of the information necessary for performing a bank transfer by agreeing it with the Central Bank of the Republic of Armenia.
7. Where the VAT payment by a non-resident organisation is made via a foreign bank, the taxpayer identification number (TIN) of the non-resident organisation making the payment, as well as the single account number shall be indicated in

the field "purpose of payment order". Where the commercial bank of the Republic of Armenia receives the amount paid by a non-resident organisation, it shall be obliged — no later than on the next operational day following the day of receipt of the said amount — to transfer to the single account the paid amount converted to the Armenian Dram.

8. Crediting of VAT amounts paid by a non-resident organisation to the single account prescribed by the Tax Code of the Republic of Armenia shall be performed in Armenian Dram which shall be channelled to redemption of tax obligations of the non-resident organisation as prescribed by Tax Code of the Republic Armenia.

HEAD OF OFFICE OF THE PRIME MINISTER
OF THE REPUBLIC OF ARMENIA

A. HARUTYUNYAN

31 March 2022
CERTIFIED
BY ELECTRONIC
SIGNATURE