

Annex No 1

to Order of the Chairperson
of the State Revenue Committee
of the Republic of Armenia
No 47-N of 18 January 2022

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							
1. Taxpayer identification number (TIN) of a non-resident organisation							
2. Name of a non-resident organisation							
3. Country of residence of non-resident organisation							
4. Registered office (record-registration(registration) address) of a non-resident organisation							
5. Phone number of a non-resident organisation							
6. E-mail address of a non-resident organisation							
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					

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

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 (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.
2. In the VAT calculation report:
 - (1) in point 1, the taxpayer identification number (TIN) of a non-resident organisation shall be indicated;
 - (2) in point 2, the name of a non-resident organisation shall be indicated;
 - (3) in point 3, the country of residence of a non-resident organisation shall be indicated;
 - (4) in point 4, the registered office (record-registration (registration) address) of a non-resident organisation shall be indicated;
 - (5) in point 5, the phone number of a non-resident organisation shall be indicated;
 - (6) in point 6, the e-mail address of a non-resident organisation shall be indicated.

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 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 indicated in point 7 of the VAT calculation report.
5. The column "Currency" of point 8 of the VAT calculation report shall be filled in a currency, in which the tax base for the electronic service provided in the reporting period is filled in, without VAT, in the column "Tax base in foreign currency" of the VAT calculation report. After selecting a foreign currency in 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). Moreover, when selecting AMD in column "Currency", the columns "Tax base in foreign currency" and "Exchange rate" shall not be filled in. The tax base of the electronic service provided in the reporting period expressed in AMD (the product of the value indicated in column "Tax base in foreign currency" and the number indicated in column "Exchange rate") shall be indicated in column "Tax base in AMD".
6. The amount of VAT calculated with respect to electronic service provided in the reporting period (the product of the value indicated in column "Tax base in AMD" and the VAT rate (20%)) shall be indicated in column "Value added tax (VAT)" in point 8 of the VAT calculation report.