

"Registered"

by the Ministry of Justice
of the Republic of Armenia

12 October 2017

State registration No 12417399

**CHAIRPERSON
OF THE STATE REVENUE COMMITTEE ADJUNCT
TO THE GOVERNMENT OF THE REPUBLIC OF ARMENIA**

25 September 2017

No 327-N

city of Yerevan

**ORDER
ON APPROVING THE FORM AND PROCEDURE FOR COMPLETION
OF APPLICATION ON ISSUING A TAXPAYER IDENTIFICATION NUMBER
AND ON GRANTING RECORD-REGISTRATION, AND THE FORM
OF TAXPAYER RECORD-REGISTRATION CERTIFICATE**

Taking as a basis parts 3, 4, 5 and 6 of Article 289 and part 5 of Article 290 of the
Tax Code of the Republic of Armenia,

I hereby order:

1. To approve:
 - (1) the form and the procedure for completion of application on issuing a taxpayer identification number to resident natural persons of the Republic of Armenia, not considered to be an individual entrepreneur and a notary, and on granting record-registration, according to Annex No 1;
 - (2) the form and the procedure for completion of application on issuing a taxpayer identification number to notaries and on granting record-registration, according to Annex No 2;
 - (3) the form and the procedure for completion of application on issuing a taxpayer identification number to diplomatic representations and consular offices accredited in the Republic of Armenia, as well as international organisations equivalent thereto, and on granting record-registration, according to Annex No 3;
 - (4) the form and the procedure for completion of application on issuing a taxpayer identification number to non-resident natural persons of the Republic of Armenia and on granting record-registration, according to Annex No 4;
 - (5) the form and the procedure for completion of application on issuing a taxpayer identification number to non-resident organisations of the Republic of Armenia and on granting record-registration, according to Annex No 5;
 - (6) the form of taxpayer record-registration certificate, according to Annex No. 6.
2. This Order shall enter into force on 1 January 2018.

V. Harutyunyan

Annex No 1

**to Order of the Chairperson
of the State Revenue Committee
adjunct to the Government
of the Republic of Armenia
No 327-N of 25 September 2017**

Form

APPLICATION

**ON ISSUING A TAXPAYER IDENTIFICATION NUMBER TO RESIDENT
NATURAL PERSONS OF THE REPUBLIC OF ARMENIA NOT
CONSIDERED TO BE AN INDIVIDUAL ENTREPRENEUR AND A NOTARY,
AND ON GRANTING RECORD-REGISTRATION**

1. Name, surname, father's name of the natural person: _____

2. Place of record-registration, phone number of the natural person: _____

3. Place of residence, phone number of the natural person: _____

4. Passport data, PSN of the natural person: _____

5. Place of activity, phone number of the natural person: _____

6. Date of submission of the application: _____

7. Documents attached: _____

Natural person: _____

(signature)

PROCEDURE

FOR COMPLETION OF APPLICATION ON ISSUING A TAXPAYER IDENTIFICATION NUMBER TO RESIDENT NATURAL PERSONS OF THE REPUBLIC OF ARMENIA NOT CONSIDERED TO BE AN INDIVIDUAL ENTREPRENEUR AND A NOTARY AND ON GRANTING RECORD-REGISTRATION

1. Name, surname, father's name of the resident natural person of the Republic of Armenia (hereinafter referred to as "the natural person") not considered to be an individual entrepreneur and a notary, shall be inserted in line 1 of the application on issuing a taxpayer identification number to resident natural persons of the Republic of Armenia not considered to be an individual entrepreneur and a notary, and on granting record-registration (hereinafter referred to as "the application").
2. The address of the place of record-registration and the phone number of the natural person shall be inserted in line 2 of the application.
3. The address of the actual place of residence and the phone number of the natural person shall be inserted in line 3 of the application.

4. The series and number of the passport or the number of the identification card, public services number of the natural person, and, if not available, then the number of the statement of information issued by an authorised body on the absence of a public services number, shall be inserted in line 4 of the application.
5. The address and phone number of the place of activity of the natural person shall be inserted in line 5 of the application.
6. The day, month, year of submission of the application shall be inserted in line 6 of the application.
7. Copies of the passport or identification card and public services number, and, if not available, then the copy of the statement of information issued by an authorised body on the absence of a public services number, shall be attached to the application.

Annex No 2

**to Order of the Chairperson
of the State Revenue Committee
adjunct to the Government
of the Republic of Armenia
No 327-N of 25 September 2017**

Form

APPLICATION

**ON ISSUING A TAXPAYER IDENTIFICATION NUMBER TO NOTARIES
AND ON GRANTING RECORD-REGISTRATION**

1. Name, surname, father's name of the notary: _____

2. Notarial territory: _____

3. Notary Office, phone number: _____

4. Passport data, PSN of the notary: _____

5. Licence number of the notary and its date of issue: _____

6. Date of submission of the application: _____

7. Documents attached: _____

Notary: _____

(signature)

PROCEDURE

FOR COMPLETION OF APPLICATION ON ISSUING A TAXPAYER IDENTIFICATION NUMBER TO NOTARIES AND ON GRANTING RECORD-REGISTRATION

1. Name, surname, father's name of a notary shall be inserted in line 1 of the application on issuing a taxpayer identification number to notaries and on granting record-registration (hereinafter referred to as "the application").
2. Name of the notarial territory shall be inserted in line 2 of the application.
3. The address of the place of location and the phone number of the Notary Office shall be inserted in line 3 of the application.
4. The series and number of the passport or identification card number, public services number of a notary, and, if not available, then the number of the statement of information provided by an authorised body on the absence of a public services number shall be inserted in line 4 of the application.
5. The number of the official certificate of a notary and its date of issue shall be inserted in line 5 of the application.
6. The day, month, year of submission of the application shall be inserted in line 6 of the application.

7. Copies of the passport or identification card and public services number, and, if not available, then the copy of the statement of information issued by an authorised body on the absence of a public services number, and the copy of the order or decision on appointing to the position of notary, shall be attached to the application.

Annex No 3

**to Order of the Chairperson
of the State Revenue Committee
adjunct to the Government
of the Republic of Armenia
No 327-N of 25 September 2017**

Form

APPLICATION

**ON ISSUING A TAXPAYER IDENTIFICATION NUMBER TO DIPLOMATIC
REPRESENTATIONS AND CONSULAR OFFICES ACCREDITED IN THE REPUBLIC
OF ARMENIA, AND INTERNATIONAL ORGANISATIONS EQUIVALENT THERETO,
AND ON GRANTING RECORD-REGISTRATION**

1. Name of the organisation: _____

2. Document certifying status/accreditation of the organisation: _____

3. Place of location, phone number of the permanent representation of the
organisation: _____

4. Passport data, PSN of the authorised official of the organisation: _____

5. Date of submission of the application: _____

6. Documents attached: _____

Official: _____

(signature)

PROCEDURE

FOR COMPLETION OF APPLICATION ON ISSUING A TAXPAYER IDENTIFICATION NUMBER TO DIPLOMATIC REPRESENTATIONS AND CONSULAR OFFICES ACCREDITED IN THE REPUBLIC OF ARMENIA, AND INTERNATIONAL ORGANISATIONS EQUIVALENT THERETO, AND ON GRANTING RECORD-REGISTRATION

1. The name of the diplomatic representations and consular offices accredited in the Republic of Armenia, and international organisations equivalent thereto (hereinafter referred to as "the organisation") shall be inserted in line 1 of the application on issuing a taxpayer identification number to the diplomatic representations and consular offices accredited in the Republic of Armenia, and international organisations equivalent thereto, and on granting record-registration (hereinafter referred to as "the application").
2. The number and date of issue of the document (statement of information) issued by the Ministry of Foreign Affairs of the Republic of Armenia which certifies the status (accreditation) of the organisation shall be inserted in line 2 of the application.

3. The address of the place of location and phone number of the permanent representative office of the organisation (in particular, the residence, office) shall be inserted in line 3 of the application.
4. The name, surname, passport series and number or identification card number, public services number of the authorised official of the organisation, and if not available, then the number of the statement of information (if available) issued by an authorised body on the absence of a public services number shall be inserted in line 4 of the application.
5. The day, month, year of submission of the application shall be inserted in line 5 of the application.
6. Copy of the document certifying the status (accreditation) of diplomatic representations and consular offices accredited in the Republic of Armenia, and international organisations equivalent thereto shall be attached to the application.

Annex No 4

**to Order of the Chairperson
of the State Revenue Committee
adjunct to the Government
of the Republic of Armenia
No 327-N of 25 September 2017**

Form

APPLICATION

**ON ISSUING A TAXPAYER IDENTIFICATION NUMBER
TO NON-RESIDENT NATURAL PERSONS OF THE REPUBLIC OF ARMENIA
AND ON GRANTING RECORD-REGISTRATION**

1. Name, surname, father's name of the natural person: _____

2. Country of residence of the natural person: _____

3. Passport data, PSN of the natural person: _____

4. Place of residence, phone number of the natural person: _____

5. Place of activity, phone number of the natural person: _____

6. Date of submission of the application: _____

7. Documents attached: _____

Natural person: _____

(signature)

PROCEDURE

FOR COMPLETION OF APPLICATION ON ISSUING A TAXPAYER IDENTIFICATION NUMBER TO NON-RESIDENT NATURAL PERSONS OF THE REPUBLIC OF ARMENIA AND ON GRANTING RECORD-REGISTRATION

1. Name, surname, father's name of non-resident natural persons of the Republic of Armenia (hereinafter referred to as "the natural person") shall be inserted in line 1 of the application on issuing a taxpayer identification number to non-resident natural persons of the Republic of Armenia and on granting record-registration (hereinafter referred to as "the application").
2. The name of the country of residence of the natural person shall be inserted in line 2 of the application.
3. The series and number of the passport, public services number of the natural person, and, if not available, the number of the statement of information (where available) issued by an authorised body on the absence of a public services number shall be inserted in line 3 of the application.
4. The address and phone number of the actual place of residence of the natural person shall be inserted in line 4 of the application.

5. The address and phone number of the place of activity of the natural person shall be inserted in line 5 of the application.
6. The date, month, year of submission of the application shall be inserted in line 6 of the application.
7. Copy of the passport shall be attached to the application.

Annex No 5

**to Order of the Chairperson
of the State Revenue Committee
adjunct to the Government
of the Republic of Armenia
No 327-N of 25 September 2017**

Form

APPLICATION

**ON ISSUING A TAXPAYER IDENTIFICATION NUMBER
TO NON-RESIDENT ORGANISATIONS OF THE REPUBLIC OF ARMENIA
AND ON GRANTING RECORD-REGISTRATION**

1. Name of the organisation: _____

2. Country of residence of the organisation: _____

3. Data of the founding document of the organisation: _____

4. Place of activities, phone number of the organisation: _____

5. Passport data, PSN of the authorised official of the organisation: _____

6. Date of submission of the application: _____

7. Documents attached: _____

Official: _____

(signature)

PROCEDURE

FOR COMPLETION OF APPLICATION ON ISSUING A TAXPAYER IDENTIFICATION NUMBER TO NON-RESIDENT ORGANISATIONS OF THE REPUBLIC OF ARMENIA AND ON GRANTING RECORD-REGISTRATION

1. The name of non-resident organisations of the Republic of Armenia (hereinafter referred to as "the organisation") shall be inserted in line 1 of the application on issuing a taxpayer identification number to non-resident organisations of the Republic of Armenia and on granting record-registration (hereinafter referred to as "the application").
2. The name of the country of residence of the organisation shall be inserted in line 2 of the application.
3. The date of registration of the founding document of the organisation shall be inserted in line 3 of the application.
4. The address and phone number of the place of activity (permanent establishment) of the organisation shall be inserted in line 4 of the application.

5. The name, surname, series and number of the passport or identification card number, public services number of the authorised official of the organisation, and, if not available, the number of the statement of information (where available) issued by an authorised body on the absence of a public services number shall be inserted in line 5 of the application.
6. The day, month, year of submission of the application shall be inserted in line 6 of the application.
7. Copy of the founding document certifying the registration of the organisation in the country of residence shall be submitted attached to the application.

Annex No 6

**to Order of the Chairperson
of the State Revenue Committee
adjunct to the Government
of the Republic of Armenia
No 327-N of 25 September 2017**

Form

TAXPAYER RECORD-REGISTRATION

CERTIFICATE

(name, surname of the natural person (non-resident)/notary or name of the diplomatic representation,
consular office, international organisation/non-resident organisation)

TIN: _____

Record-registered by _____

tax authority on 201 _____. _____.

Official of tax authority: _____

(position, name, surname) (signature of SRC software server)