



**GOVERNMENT OF THE REPUBLIC OF ARMENIA**

**DECISION**

No 184 of 17 February 2022

ON ESTABLISHING THE PROCEDURE FOR RECORD-REGISTRATION  
OF A NON-RESIDENT ORGANISATION IN THE TAX AUTHORITY IN CASE  
OF ELECTRONIC SERVICES BEING PROVIDED TO A NATURAL PERSON NOT  
CONSIDERED AS AN INDIVIDUAL ENTREPRENEUR OR A NOTARY PUBLIC  
OF THE REPUBLIC OF ARMENIA, BY A NON-RESIDENT ORGANISATION HAVING  
NO PERMANENT ESTABLISHMENT IN THE REPUBLIC OF ARMENIA

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Based on part 9.1 of Article 288 of the Tax Code of the Republic of Armenia, the Government of the Republic of Armenia **decides:**

1. To establish the procedure for record-registration of a non-resident organisation in the tax authority in case of electronic services being provided to a natural person not considered as an individual entrepreneur or a notary public of the Republic of Armenia, by a non-resident organisation having no permanent establishment in the Republic of Armenia, according to relevant 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

17 February 2022  
CERTIFIED BY  
ELECTRONIC SIGNATURE

to Decision of the Government  
of the Republic of Armenia No 184-N  
of 17 February 2022

## **PROCEDURE**

**FOR RECORD-REGISTRATION OF A NON-RESIDENT ORGANISATION  
IN THE TAX AUTHORITY IN CASE OF ELECTRONIC SERVICES BEING PROVIDED  
TO A NATURAL PERSON NOT CONSIDERED AS AN INDIVIDUAL ENTREPRENEUR OR A  
NOTARY PUBLIC OF THE REPUBLIC OF ARMENIA,  
BY A NON-RESIDENT ORGANISATION HAVING NO PERMANENT ESTABLISHMENT IN  
THE REPUBLIC OF ARMENIA**

1. This Procedure shall regulate the relations pertaining to record-registration of a non-resident organisation in the tax authority in case of electronic services being provided to a natural person (hereinafter referred to as “natural person”) not considered as an individual entrepreneur or a notary public of the Republic of Armenia, 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 9.1 of Article 288 of the Tax Code of the Republic of Armenia.
2. The non-resident organisation shall be record-registered in the tax authority in case of providing electronic services to a natural person.
3. In order to be record-registered in the tax authority, the non-resident organisation providing electronic services shall enter the e-VAT system for non-resident Value Added Tax Payers (e-VAT) (hereinafter referred to as “e-VAT system”) on the official website of the State Revenue Committee (<http://www.petekamutner.am>) and shall answer on-line questions. On-line questions shall be posed in Armenian, English or Russian languages.

After giving affirmative answers to all on-line questions, the non-resident organisation shall select the “Sign Up” function in the e-VAT system, by filling in and confirming the electronic mail address. A message concerning on-line sign-up in the e-VAT system shall be sent to the electronic mail address of the non-resident organisation.

4. By activating the link sent to the electronic mail address of the non-resident organisation, the non-resident organisation providing electronic services shall, in order to be record-registered in the tax authority, submit an application in the e-VAT system according to the form referred to in this Procedure. The application to the tax authority shall be submitted exclusively in an electronic form.
5. Based on the application provided for by point 4 of this Procedure, the tax authority shall, not later than within one working day following the receipt of the application, record-register the non-resident organisation in the tax authority, by granting, in an electronic manner, a taxpayer’s identification number (TIN), a user name and a password.

## APPLICATION

FOR RECORD-REGISTRATION, IN THE TAX AUTHORITY,  
OF A NON-RESIDENT ORGANISATION HAVING NO PERMANENT ESTABLISHMENT  
IN THE REPUBLIC OF ARMENIA, WHICH PROVIDES ELECTRONIC SERVICES

1. Name of a non-resident organisation	
2. Country of residence of a non-resident organisation	
3. Registered office (record-registration (registration) address) of a non-resident organisation	
4. Reference number of the document as well as the date of state record-registration (registration) of a non-resident organisation	
5. Phone number of a non-resident organisation	
6. Website of a non-resident organisation (if available)	
7. Name of trademark of a non-resident organisation	
8. Name and surname of the representative of a non-resident organisation	
9. Electronic mail address of the representative of a non-resident organisation	
10. Phone number of the representative of a non-resident organisation	
11. Application submission date	

DEPUTY CHIEF  
OF STAFF TO THE PRIME MINISTER  
OF THE REPUBLIC OF ARMENIA

B. BADALYAN

17 February 2022

CERTIFIED BY  
ELECTRONIC SIGNATURE