



**GOVERNMENT OF THE REPUBLIC OF ARMENIA**  
**DECISION**

No 178-N of 17 February 2022

**ON ESTABLISHING LIST OF ELECTRONIC SERVICES**

---

Based on sub-point "b" of point 48 of part 1 of Article 4 of the Tax Code of the Republic of Armenia, the Government of the Republic of Armenia decides:

1. To establish the list of electronic services, pursuant to the Annex.
2. This Decision shall enter into force on the day following its official promulgation.

PRIME MINISTER  
OF THE REPUBLIC OF ARMENIA

N. PASHINYAN

Yerevan

17 February 2022  
CERTIFIED  
BY ELECTRONIC SIGNATURE

Annex  
to Decision of the Government  
of the Republic of Armenia No 178-N  
of 17 February 2022

LIST

OF ELECTRONIC SERVICES

1. The list of electronic services in accordance with sub-point "b" of point 48 of part 1 of Article 4 of the Tax Code of the Republic of Armenia shall hereby be established.
2. Electronic services shall be deemed to be the following services being provided through the information and telecommunication network, including the Internet:
  - (1) developing, updating and current maintenance of software (including electronic platform);
  - (2) granting the right to use software (including electronic platform), computer and on-line games;
  - (3) using databases, ensuring remote access, updating and providing additional functional opportunities;
  - (4) granting the right to use the electronic books and other electronic publications, information, education materials, graphic images, musical compositions, audiovisual works with or without texts, including the right to remote use thereof;
  - (5) providing advertising services, advertising platforms;
  - (6) providing consultation;
  - (7) services in the fields of culture, art, teaching (education), science, health, physical education, tourism, leisure and sport;
  - (8) services of placing offers of goods (works, services), acquisition (alienation) of property rights, including lease (use) of property;
  - (9) providing automated services of searching, selecting and featured classification of data;
  - (10) services of finding potential purchasers for a customer and introducing them to the customer;
  - (11) providing services connected to technical, organisation, information and other opportunities (including providing on-line trading platform on Internet, where the

potential purchasers offer their price through an automated process, and the parties are notified of the sale through an automatically generated message) for the purpose of establishing business connections and concluding contracts between a seller and a purchaser;

- (12) ensuring and (or) maintaining commercial and personal representation, maintaining electronic resources (websites and (or) webpages on the Internet) of users, providing access to other users, granting the users the opportunity to modify them;
  - (13) maintaining and processing the information, where the person who provided the information, has access to it through the information and telecommunication network, including the Internet;
  - (14) providing on-line data processing power to place information in the information system;
  - (15) providing domain names, hosting services;
  - (16) providing access to search systems in information and telecommunication network, including the Internet;
  - (17) providing management services of information systems;
  - (18) maintaining statistics on websites.
3. Within the meaning of applying sub-point "b" of point 48 of part 1 of Article 4 of the Tax Code of the Republic of Armenia, the following shall not be deemed electronic services:
- (1) supplying goods, performing works, providing services, where they are supplied — based on ordering through the Internet — without using Internet connection;
  - (2) alienation of programmes (including computer games) for the electronic data processing machines, where their transfer is made through material medium;
  - (3) providing Internet access services.

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

B. BADALYAN

17 February 2022  
CERTIFIED  
BY ELECTRONIC SIGNATURE