

Armenia

This guide covers only the taxation of digital services. If you sell goods, this guide does not apply.

VAT Standard rate

The VAT standard rate in Armenia in 2024 is 20%.

Threshold

The Armenian VAT registration threshold is AMD 115 million (approx €200,000).

E-services list

Electronic service – rendering services by means of information or telecommunication network (telecommunication), including on the Internet which rendering is impossible without the use of information technologies.

The list of electronic services established by the Government is published on the official website of the tax authority.

Pieces of evidence

In case of receipt of electronic service by the physical person who is not the individual entrepreneur or the notary – this state satisfies any of the following conditions:

The residence of the physical person receiving electronic service is in this state;

The location of the bank in which the account used for the work by the physical persons receiving electronic services, payments for these services, or the site of the operator of the settlement system electronic money by means of which the physical person receiving electronic services pays for electronic services, is in the territory of this state is opened;

Century the network address used by a physical person for receipt of electronic services is registered in this state (concerns the region of the corresponding address);

The international country code of the phone number used by a physical person for receipt of electronic services or specified in case of payments for them is issued by this state.

Tax representative

Non-residents do not have to appoint local Fiscal Representatives to the VAT register in Armenia.

Registration procedure

Non-resident organizations will enter the corresponding electronic system from the official website of the State Revenue Committee of the Republic of Armenia, through which they will register with the tax authority, submit calculations, and pay VAT according to a simplified procedure, and not according to the current VAT form, saving time and money. The system will be in two languages: English and Russian.

Filing VAT returns

A non-resident organization that does not have a permanent representative office in Armenia must submit a VAT calculation to the tax authority by the 20th of the month following the reporting quarter through the portal.

VAT payment date

The tax base is equal to the payments received in the relevant quarter, which are converted into Armenian currency at the exchange rate published by the Central Bank of Armenia on the last day of the quarter. VAT due must be paid by the 20th of the month following the quarterly reporting period.