

# CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

*ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol*

## ARMENIA

### Compilation of Declarations currently in force (\*) concerning

Annex A - Taxes to which the Convention would apply (Article 2).	X
Annex B - Competent authorities (Article 3).	X
Annex C - Definition of the word "national" for the purpose of the Convention (Article 3).	-

Declarations contained in the instrument of ratification deposited with the Secretary General of the Council of Europe on 6 February 2020 - Or. Engl. (in force on 1 June 2020)

#### ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
  - . Income Tax;
  - . Profit Tax.
- . **Article 2, paragraph 1.b.iii.C:** Value-Added Tax.
- . **Article 2, paragraph 1.b.iii.D:** Excise Tax.
- . **Article 2, paragraph 1.b.iii.G :**
  - . Turnover Tax;
  - . Environmental Tax;
  - . Road Tax.

#### ANNEX B – Competent Authorities

The State Revenue Committee or its authorised representative.

#### ANNEX C – Definition of the word “national” for the purpose of the Convention

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(\*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).  
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>