

Armenia Dispute Resolution Profile

(Last updated: 29.02.2024)

General Information

- **Armenia's tax treaties are available at:**

<https://www.src.am/en/getMenuContents/2012>

- **MAP request should be made to:**

CA – State Revenue Committee of the Republic of Armenia, +374 (60) 84 44 44, secretariat@petekamutner.am, address: 3, 7 M. Khorenatsi St., Yerevan
Nairuhi Avetisyan, Deputy Head of Comprehensive Tax Audit Department of The State Revenue Committee of The Republic of Armenia, +374 (60) 84 47 15, nairuhi_avetisyan@taxservice.am, address: 3, 7 M. Khorenatsi St., Yerevan.

- **APA request should be made to:**

CA – State Revenue Committee of the Republic of Armenia, +374 (60) 84 44 44, secretariat@petekamutner.am, address: 3, 7 M. Khorenatsi St., Yerevan
Nairuhi Avetisyan, Deputy Head of Comprehensive Tax Audit Department of The State Revenue Committee of The Republic of Armenia, +374 (60) 84 47 15, nairuhi_avetisyan@taxservice.am, address: 3, 7 M. Khorenatsi St., Yerevan.

Armenia Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
A. Preventing Disputes				
1.	Are agreements reached by your competent authority to resolve difficulties or doubts arising as to the interpretation or application of your tax treaties in relation to issues of a general nature which concern, or which may concern, a category of taxpayers published?	no		
2.	Are bilateral APA programmes implemented? If yes:	no		
a.	<ul style="list-style-type: none"> Are roll-back of APAs provided for in the bilateral APA programmes? 	n/a		
b.	<ul style="list-style-type: none"> Are there specific timeline for the filing of an APA request? 	n/a		
c.	<ul style="list-style-type: none"> Are rules, guidelines and procedures on how taxpayers can access and use bilateral APAs, including the specific information and documentation that should be submitted in a taxpayer's request for bilateral APA assistance, publicly available? 	n/a		
d.	<ul style="list-style-type: none"> Are there any fees charged to taxpayers for a bilateral APA request? 	n/a		
e.	<ul style="list-style-type: none"> Are statistics relating to bilateral APAs publicly available? 	n/a		
3.	Is training provided to your officials involved in the auditing /examination of taxpayers to ensure that any	Yes	The specialist participated several trainings organised by	

Armenia Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	assessments made by them are in accordance with the provisions of your tax treaties?		SRC, OECD, including e-learnings throe KSP website, IOTA.	
4.	Is other information available on preventing tax treaty-related disputes?			

Notes:

1. An APA is an “arrangement that determines, in advance of controlled transactions, an appropriate set of criteria (e.g. method, comparables and appropriate adjustments thereto, critical assumptions as to future events) for the determination of the transfer pricing for those transactions over a fixed period of time”. (see definition of APA in the *OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations* (“Transfer Pricing Guidelines”).)
2. Situations may arise in which the issues resolved through an APA are relevant with respect to previous filed tax years not included within the original scope of the APA. The concept of “roll-back” is further elaborated in paragraph 4.136 of Section F (Advance pricing arrangement) of Chapter IV of the Transfer Pricing Guidelines and in paragraph 69 of Section D.4.2 (Possible retrospective application (“Roll back”)) of the Annex to Chapter IV (Guidelines for Conducting Advance Pricing Arrangements under the Mutual Agreement Procedure (“MAP APAs”)) of the Transfer Pricing Guidelines. Simply put, the “roll-back” of the APA is understood to mean that the outcome of the APA is applied to previous filed tax years not included within the original scope of the APA.

Armenia Dispute Resolution Profile – Availability and access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
B. Availability and Access to MAP				
5.	Are transfer pricing cases covered within the scope of MAP?	Yes	<p>The Mutual Agreement Procedure (hereinafter referred to as “the Procedure”) shall regulate the procedure for and terms of settling the disputes on tax issues in cases of taxation not complying with the provisions of agreements on double taxation avoidance (hereinafter referred to as “the Agreement”) ratified by the Republic of Armenia.</p> <p>By above mentioned clause we meant that TP cases also covered, however by suggestion of experts we are amending the wording of clause, which is in final stage and will be implemented soon. New version of clause is:</p> <p>“The Mutual Agreement Procedure (hereinafter referred to as “the Procedure”) shall regulate the procedure for and terms of settling the disputes on tax issues in cases of taxation not complying with; the provisions of agreements on double taxation avoidance (hereinafter</p>	<p>Decision of the Government of the Republic of Armenia No 1727-N of 10 November 2022</p> <p>“ON ESTABLISHING THE PROCEDURE FOR AND TERMS OF SETTLING THE DISPUTES ON TAX ISSUES THROUGH THE MUTUAL AGREEMENT PROCEDURE”</p> <p>1. Official website of the Government of the Republic of Armenia: https://www.e-gov.am/u_files/file/decrees/kar/GV8E-1C67-D1E9-C445/1727.1.pdf</p> <p>2. Website of legal information system of Armenia: https://www.arlis.am</p>

Armenia Dispute Resolution Profile – Availability and access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			referred to as “the Agreement”) ratified by the Republic of Armenia, as well as transfer pricing regulations of RA Tax Code, Agreement anti-abuse and domestic anti-abuse provisions.”	
6.	Are issues relating to the application of treaty anti-abuse provision covered within the scope of MAP?	Yes		
7.	Are issues relating to the application of domestic anti-abuse provision covered within the scope of MAP?	Domestic anti-abuse provisions are under development. Anyways such cases will be covered under current MAP amendments.		
8.	Are issues where there is already an audit settlement between the tax authority and the taxpayer covered within the scope of MAP?	No	Domestic legislation does not allow audit settlements.	
9.	Are double taxation cases resulting from bona fide taxpayer initiated foreign adjustments covered within the scope of MAP?	There is no specific regulation on such meters.		

Armenia Dispute Resolution Profile – Availability and access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
10.	Are there any other treaty related issues not covered under s/n 5 to 9 which are not within the scope of MAP?	No		
11.	Are taxpayers allowed to request MAP assistance in cases where the taxpayer has sought to resolve the issue under dispute via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	yes		
12.	Are taxpayers allowed to request for MAP assistance in cases where the issue under dispute has already been decided via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	Yes	<p>According to Decision of the Government of the Republic of Armenia No 1727-N of 10 November 2022:</p> <p>“Where the tax authority is constrained by a court decision that prevents the provision of a more favourable settlement of a dispute on tax issues within the framework of the procedure than provided for by the court decision, the tax authority shall present this position to the applicant, explaining the legal grounds of that decision.”</p> <p>With new amendments, the clause will be:</p>	

Armenia Dispute Resolution Profile – Availability and access to MAP

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			<p>“In case if there is a judicial precedent act for settling the issue described in the request, tax authority may accept the request for initiating the procedure, however during initiated discussions take the position that the tax authority cannot reach an agreement that deviates from the Court’s decision.”</p>	
13.	<p>Are rules, guidelines and procedures on how taxpayers can access and use MAP, including the specific information and documentation that should be submitted in a taxpayer’s request for MAP assistance, publicly available?</p>	Yes		<p>Decision of the Government of the Republic of Armenia No 1727-N of 10 November 2022</p> <p>“ON ESTABLISHING THE PROCEDURE FOR AND TERMS OF SETTLING THE DISPUTES ON TAX ISSUES THROUGH THE MUTUAL AGREEMENT PROCEDURE”</p> <p>1. Official website of the Government of the Republic of Armenia: https://www.e-gov.am/u_files/file/decrees/kar/GV8E-1C67-D1E9-C445/1727.1.pdf</p> <p>2. Website of legal information system of Armenia: https://www.arlis.am</p>

Armenia Dispute Resolution Profile – Availability and access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
14.	Are there specific timeline for the filing of a MAP request?	Yes	The applicant must submit the application to the tax authority within the terms specified by the relevant agreement.	
15.	Are guidance on multilateral MAPs publicly available?	Yes		<p>Decision of the Government of the Republic of Armenia No 1727-N of 10 November 2022</p> <p>“ON ESTABLISHING THE PROCEDURE FOR AND TERMS OF SETTLING THE DISPUTES ON TAX ISSUES THROUGH THE MUTUAL AGREEMENT PROCEDURE”</p> <p>1. Official website of the Government of the Republic of Armenia: https://www.e-gov.am/u_files/file/decrees/kar/GV8E-1C67-D1E9-C445/1727.1.pdf</p> <p>2. Website of legal information system of Armenia: https://www.arlis.am</p>
16.	Are tax collection procedures suspended during the period a MAP case is pending?		The applicant may apply for delay or suspension of the calculation of additional tax liabilities with regard to the transactions provided for in the application. In this case, the tax	

Armenia Dispute Resolution Profile – Availability and access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			authority shall, within 30 working days, make a decision on accepting or rejecting the application on delay or suspension of the calculation of additional tax liabilities from the date of submission of the application to the end of the procedure and shall notify the applicant on the decision through electronic means.	
17.	Are there any fees charged to taxpayers for a MAP request?	No		
18.	Is there any other information available on availability and access to MAP?	n/a		

Armenia Dispute Resolution Profile – Resolution of MAP cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
C. Resolution of MAP Cases				
19.	Are there any model timeframes for the steps taken by your competent authority from the receipt of a MAP case to the resolution of the case provided to taxpayers?	Yes	<p>According to Model Schedule (Table 1) of Decision of the Government of the Republic of Armenia No 1727-N of 10 November 2022</p> <p>However, some timeframes will be amended by suggestion of experts. New amendments are in a final stage.</p>	
20.	Are statistics relating to the time taken to resolve MAP cases publicly available?	No		
21.	Is interest or penalties resulting from adjustments made pursuant to a MAP agreement waived or dealt with as part of the MAP procedure?		<p>According to Decision of the Government of the Republic of Armenia No 1727-N of 10 November 2022:</p> <p>“The applicant may apply for delay or suspension of the calculation of additional tax liabilities with regard to the transactions provided for in the application. In this case, the tax authority shall, within 30 working days, make a decision on</p>	

Armenia Dispute Resolution Profile – Resolution of MAP cases

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			accepting or rejecting the application on delay or suspension of the calculation of additional tax liabilities from the date of submission of the application to the end of the procedure and shall notify the applicant on the decision through electronic means.”	
22.	Are the roles and responsibility of the MAP office publicly available, for example, is the mission statement of the MAP office available in the <i>annual</i> report of the organisation?	n/a	Armenia hasn't had any MAP cases yet.	
23.	Is MAP arbitration a mechanism currently available for the resolution of tax treaty related disputes in any of your tax treaties? If not:	Only the treaties with Austria, Italy, Germany, Netherlands, Singapore, Sweden and the UK have an arbitration provision.		
a.	<ul style="list-style-type: none"> Are there any legal limitations in your domestic law (for example in your constitution) to include MAP arbitration in your tax treaties? 	No		
b.	<ul style="list-style-type: none"> Does your treaty policy allow you to include MAP arbitration in your tax treaties? 	Yes		

Armenia Dispute Resolution Profile – Resolution of MAP cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
24.	<p>Is the explanation of the relationship between the MAP and domestic law administrative and judicial remedies publicly available?</p> <p>If yes:</p>	Yes		
a.	<ul style="list-style-type: none"> Does the guidance specifically address whether the competent authority considers that it is legally bound to follow a domestic court decision in the MAP or will not deviate from a domestic court decision as a matter of administrative policy or practice? 	Yes	<p>According to Decision of the Government of the Republic of Armenia No 1727-N of 10 November 2022:</p> <p>“Where the tax authority is constrained by a court decision that prevents the provision of a more favourable settlement of a dispute on tax issues within the framework of the procedure than provided for by the court decision, the tax authority shall present this position to the applicant, explaining the legal grounds of that decision.”</p> <p>With new amendments, the clause will be:</p> <p>“In case if there is a judicial precedent act for settling the issue described in the</p>	

Armenia Dispute Resolution Profile – Resolution of MAP cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			request, tax authority may accept the request for initiating the procedure, however during initiated discussions take the position that the tax authority cannot reach an agreement that deviates from the Court's decision."	
25.	Are taxpayers allowed to request for multi-year resolution through the MAP of recurring issues with respect to filed tax years?	The agreement reached as a result of the procedure shall apply only to that particular case and only to the period for which the procedure has been carried out.		
26.	Do all your jurisdiction's tax treaties contain a provision which would oblige your jurisdiction to make corresponding adjustments or to grant access to the MAP with respect to the economic double taxation that may otherwise result from a primary transfer pricing adjustment (i.e. is paragraph 2 of Article 9 of the OECD Model Tax Convention or the UN Model Double Taxation Convention included in all of your jurisdiction's tax treaties)?	Yes		

Armenia Dispute Resolution Profile – Resolution of MAP cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
27.	Is there any other information available on resolution of MAP cases?	n/a		

Armenia Dispute Resolution Profile – Implementation of MAP Agreements

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
D. Implementation of MAP Agreements				
28.	Where the agreement reached by your competent authority through the MAP process leads to additional tax to be paid by your taxpayer, is there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for the additional tax to be paid?	Implementation of the Mutual Agreement Procedure - within a time period of 3 months after exchange of final letters		
29.	Where the agreement reached by your competent authority through the MAP process leads to a refund of the tax due or paid by your taxpayer, are there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for a refund of the tax paid?	According to Decision of the Government of the Republic of Armenia No 1727-N of 10 November 2022, there is no separate regulation for tax refund. For implementation of the MAP there is 3 month timeframe.		
30.	Are all mutual agreements reached through MAP implemented notwithstanding any time limits in your domestic law?	Armenia hasn't had any MAP cases yet.	According to point 24 of the Annex of Decision of the Government of the Republic of Armenia No 1727-N of 10 November 2022:	

Armenia Dispute Resolution Profile – Implementation of MAP Agreements

			Any agreement reached under the procedure shall be independent of time restrictions of the tax legislation of the Republic of Armenia.	
31.	Is there any other information available on the implementation of MAP agreements?	n/a		