



**Information provided by the State Revenue Committee of the Republic of Armenia**  
On Information on International Legal Instruments, Other Documents and Recommendations  
related to Armenia's International Tax Cooperation

Legal framework of Armenia's tax cooperation with other jurisdictions is represented by a network of double taxation treaties, bilateral and multilateral mutual administrative assistance conventions (tax information exchange agreements), and indirect taxation principle agreements.

a. As of January 1, 2023, there are acting double taxation treaties with 51 jurisdictions (some of them amended by Protocols):

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|-------------------|-----------------|--------------------|
| 1. Austria        | 18. India       | 35. Qatar          |
| 2. Belarus        | 19. Indonesia   | 36. Romania        |
| 3. Belgium        | 20. Iran        | 37. Russia         |
| 4. Bulgaria       | 21. Ireland     | 38. Serbia         |
| 5. Canada         | 22. Israel      | 39. Singapore      |
| 6. China          | 23. Italy       | 40. Slovakia       |
| 7. Croatia        | 24. Kazakhstan  | 41. Slovenia       |
| 8. Cyprus         | 25. Kuwait      | 42. Spain          |
| 9. Czech Republic | 26. Kyrgyzstan  | 43. Sweden         |
| 10. Denmark       | 27. Latvia      | 44. Switzerland    |
| 11. Estonia       | 28. Lebanon     | 45. Syria          |
| 12. Finland       | 29. Lithuania   | 46. Tajikistan     |
| 13. France        | 30. Luxembourg  | 47. Thailand       |
| 14. Georgia       | 31. Malta       | 48. Turkmenistan   |
| 15. Germany       | 32. Moldova     | 49. UAE            |
| 16. Greece        | 33. Netherlands | 50. Ukraine        |
| 17. Hungary       | 34. Poland      | 51. United Kingdom |

Besides, Armenia has signed the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent BEPS (MLI), but the latter is not in force yet. MLI contains amendments to the acting double taxation treaties.

b. As of January 1, 2023, there are acting bilateral mutual administrative assistance conventions (tax information exchange agreements) with eight jurisdictions, including Argentina, Belarus, Georgia, Kyrgyzstan, Latvia, Lithuania, Russia, and Ukraine.

In addition, Armenia is a party to several multilateral (regional and global) mutual administrative assistance conventions (tax information exchange agreements), including:

1. Council of Europe / OECD Convention on Mutual Administrative Assistance in Tax Matters as amended by the 2010 Protocol
2. Agreement between the Member States of Commonwealth of Independent States on Cooperation and Mutual Assistance in Tax Matters (in force for Armenia, Azerbaijan\*, Belarus, Kazakhstan, Kyrgyzstan, Moldova, Russia, Tajikistan, and Ukraine)

3. Protocol between the CIS Member States on the Exchange of Information in Electronic Form in Tax Matters (in force for Armenia, Azerbaijan\*, Belarus, Kazakhstan, Kyrgyzstan, Moldova, Russia, and Tajikistan)
4. Protocol on Joining of the Ministry of Finance of the Republic of Armenia to the Protocol between the Tax Authorities of the Member States of the Eurasian Economic Union on the Exchange of Electronic Information about the Paid Amounts of Indirect Taxes (in force for Armenia, Belarus, Kazakhstan, Kyrgyzstan, and Russia).

c. As of January 1, 2023, Armenia has two acting bilateral agreements (Georgia and Russia) and one multilateral convention (CIS) on the principles of collection of indirect taxes upon the import and export of goods.

d. Other international instruments containing regulations of Armenia's tax cooperation with other jurisdictions and international organizations include various treaties and agreements, which, inter alia, contain some tax-related provisions through the major subject of these agreements/treaties is out of the scope of tax administration issues. Per instance, air transport agreements, technical assistance agreements, international organization's representation agreements, etc.

e. In addition to the tax cooperation based on the international agreements and treaties, Armenia cooperates in tax matters within the framework of various global and regional specialized agencies, including but not limited to as follows:

- Coordination Council of the Heads of Tax Administrations of the CIS member states
- Coordination Council of the Tax (Financial) Investigation Authorities of the CIS member states
- Intra-European Organization of Tax Administrations
- OECD Global Forum on Transparency and Exchange of Information for Tax Purposes
- OECD/G20 Inclusive Framework on BEPS
- OECD ASIA initiative

Armenia has an observer status in the Belt and Road Initiative Tax Administration Cooperation Mechanism (BRITACOM).

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\* Armenia and Azerbaijan made reservations excluding the practical application of this instrument to each other.