

Jurisdiction's name:	State Revenue Committee (SRC) of the Republic of Armenia		
Information on Tax Identification Numbers			
Section I – TIN Description			
<p>Taxpayer Identification Number in Armenia is issued both to Entities and Individuals by State Register, where all business subjects must be registered. Only exception is for issuing TIN to the Commercial Banks. In this case TIN is issued by Central Bank. In all cases the structure of TIN is the same. Issued TIN should be used for all types of taxes, for all types of payments and tax returns.</p> <p>According to the Armenian Law the TIN is unique, could not be changed, in case of subject liquidation could not be issued again.</p>			
Additional information on the mandatory issuance of Tax Identification Numbers (TINs)			
Question 1 – Does your jurisdiction automatically issue TINs to <u>all</u> residents for tax purposes?			
Individuals	Yes	Entities	Yes
Question 2a – If you answered No to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.			
Response:			
Question 2b – If you answered No to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.			
Response:			
Section II – TIN Structure			
<p>TIN consists of 8 digits; no other symbols could be used. First seven digits are next serial number, 8th digit is check digit and calculated based on the previous 7 digits. No meaning is given to the numbers.</p>			
Section III – Where to find TINs			
<p>The TIN can be found on the official registration form, issued by State Register after registration.</p>			
Section IV – TIN information on the domestic website			
<p>TIN could be found using taxpayer search tool: https://www.src.am/en/taxpayerSearchSystemPage/112.</p>			
Section V – Contact point for further information			
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