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Armenia Tax Guide World Strategic

In Armenia, where the tax and legal system is complex and subject to constant revision, professional advice is even more of a necessity to achieve success. Expected tax reforms over the next two years will also challenge businesses, as they seek to understand the changes and what they mean in practical terms.

Armenia - Tax Administration Modernization Project (English)

Armenia has only two open trade borders - Iran and Georgia - because its borders with Azerbaijan and Turkey have been closed since 1991 and 1993, respectively, as a result of Armenia's ongoing conflict with Azerbaijan over the separatist Nagorno-Karabakh region. Armenia joined the World Trade Organization in January 2003.

Tax | Deloitte in Armenia | Services, reports, and insights

The chapters in this guide provide at-a-glance information, as well as details on the taxes on corporate income and gains, determination of trading income, other significant taxes, miscellaneous matters (including foreign-exchange controls, debt-to-equity rules, transfer pricing, controlled foreign companies and antiavoidance legislation) and treaty withholding tax rates.

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The Taxation and Investment Guides and Highlights are further supplemented by Tax Alerts, which provide an analysis of important tax changes - legislative, regulatory and judicial - around the world. In addition, the Deloitte International Tax Source connects you to domestic tax rates (corporate, historical...

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Income from lease of property is subject to 10% tax. If the income from lease exceeds AMD 58.35 million during the tax year, the individual should pay 10% income tax in addition to the tax withheld by the tax agent. The income from the sale of property is taxed at 10% or 20%...

IRS Strategic Plan | Internal Revenue Service

Research spending is low in Armenia, averaging 0.25% of GDP over 2010-2013. However, the statistical record of research expenditure is incomplete, as expenditure by privately owned business enterprises is not surveyed in Armenia. The world average for domestic expenditure on research was 1.7% of GDP in 2013.

Armenia - Wikipedia

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Armenia - Taxes on personal income

The tax system in Armenia is generally favorable for business. Unlike the tax systems in several other CIS countries, Armenia's system is structured such that most of the taxes are federal and are paid directly to the budget. Annual tax revenue in 2001 totaled \$301.4 million.

THE TAX SYSTEM IN ARMENIA | Economy | Armenia Travel ...

The ownership threshold for the 0% rate is 25% (during the latest two calendar years), provided that such dividends are tax exempt in the recipient company country. The ownership threshold for the 5% rate is 10%. The 15% rate applies in other cases.

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IRS Strategic Plan Fiscal Year 2018-2022. The IRS Strategic Plan is a roadmap to guide IRS operations and to meet the changing needs and expectations of our nation's taxpayers and tax professionals who serve them.

Worldwide Corporate Tax Guide - EY - Global

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Armenia - Corporate withholding taxes

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Tax - PwC Armenia

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