

Monthly Newsletter On Regulatory and Legislative Changes



AUGUST 2025

Government Resolutions

“On Defining the List of Products Containing Mercury Additives Prohibited for Export from the Republic of Armenia and Import into the Republic of Armenia” (No. 1071-N, August 7, 2025, effective from August 16, 2025, for a period of 6 months)

- In accordance with Article 4(1(1)) of the Law “On Mercury” HO-84-N dated 23.03.2022, the Government defines the list of products containing mercury additives, the export from and import into the Republic of Armenia of which is prohibited. In accordance with EAEU regulations, a member state may unilaterally impose an export or import ban for a period of 6 months.
- Accordingly, the Government periodically defines these lists. The previous resolution of the Government is Resolution No. 139-N dated 13.02.2025, which entered into force on 16.02.2025 and is valid until 16.08.2025. By this resolution, the list of products containing mercury additives prohibited for export and import has once again been defined for a 6-month period, remaining unchanged: primary batteries—mercury-oxide, mercury lamps, non-electronic measuring instruments—barometers, hygrometers, manometers, thermometers, sphygmomanometers, mercury chloride, mercury dichloride, mercury cyanide, mercury oxycyanide.
- At the same time, the same exceptions to the ban continue to apply. Namely, the ban does not extend to:
 - 1.products for which, at the time of customs registration, there is a written declaration prepared and approved by the importer or exporter regarding the necessity of the product for civil protection, military, research, or use as a reference standard;
 - 2.products registered under the “customs transit” customs procedure.

“On Establishing the Procedure for Licensing the Import of Steel Reinforcement Bars into the Republic of Armenia and the Standard Form of the Basic License” (No. 1077-N, August 7, 2025, effective from August 8, 2025)

- By the Law “On Amendment and Supplement to the Law on State Duty” HO-232-N, a state duty has been set for the issuance of an import license for each up to one ton of steel rebars classified under commodity headings 7214 and 7215 of the “EAEU Foreign Economic Activity Commodity Nomenclature” (EAEU FEACN), under the customs procedures of “Release for Domestic Consumption,” “Processing on Customs Territory,” and “Processing for Domestic Consumption,” in the amount of 29 times the base duty.
- By Government resolution, the procedure for licensing the import of steel rebars and the procedure for approval of the basic license form are defined.
- The import of steel rebars classified under commodity headings 7214 and 7215 of the EAEU FEACN under the customs procedures of “Release for Domestic Consumption,” “Processing on Customs Territory,” and “Processing for Domestic Consumption” is carried out based on a basic license. The basic license is issued for each up to one ton.

“On Establishing the Procedure and Timeframes for Suspension of the Validity of Qualification Certificates in Geodetic and Mine Surveying, as well as Cartographic, Land Construction, Measurement and Registration Activities, for Elimination of Grounds for Suspension, and for Termination of the Validity of Certificates, including at the Initiative of the Committee” (No. 1097-N, August 7, 2025, effective from August 9, 2025)

- The procedure for suspension and termination of the validity of qualification certificates of individuals holding qualification certificates in geodetic and mine surveying, land construction, measurement, and registration activities is being regulated.

“On Establishing the Procedure for Exercising the Preemptive Right to Acquire Shares (Stock, Participation Interest) in the Transaction Object and the Essential Assets Required for Carrying Out Licensed Activities, or Rights in Respect Thereof, in Case of Alienation, Other Transfer, or Pledge of Such Assets or Rights” (No. 1094-N, August 7, 2025, effective from August 8, 2025)

- The procedure defines the relations connected with the preemptive right to acquire the subject of a transaction, a share (stock, participation interest) of 25 percent or more, and the essential property necessary for carrying out licensed activities in the energy sector or the right over them, in case of alienation, other transfer, or pledge, as well as in case of alienation, other transfer, or pledge of a share (stock, stake), which enables determining the decisions of the license holder, regardless of the quantity.
- The procedure does not apply to persons holding a license for electricity (capacity) production in a plant with a capacity of 30 MW, as well as to persons holding licenses for electricity (capacity) production in more than one plant with a total capacity of up to 30 MW.
- The license holder shall submit a written notification to the Government of the Republic of Armenia regarding its intention to carry out the respective transaction. The Government, within a three-month period after receiving the written notification, may either exercise or waive its preemptive rights.

“On Approving the Procedure for Implementing a Measure to Promote a Healthy Lifestyle and Alternative Modes of Transport among the Public” (No. 1115-L, August 14, 2025, effective from September 1, 2025)

The resolution provides for:

- establishing the requirements presented to beneficiaries of the measures to promote a healthy lifestyle and alternative modes of transport among the public,
- the procedure for subsidizing interest rates on loans within the framework of the event,
- the grounds for terminating the support provided within the framework of the measure and the procedure for managing the amount of support already provided at the time of termination,
- the requirements related to reports submitted by commercial banks and credit organizations to the Ministry of Education, Science, Culture, and Sports of the Republic of Armenia.

“On Establishing the Procedure for Granting Permits for the Implementation of One-Time, Scheduled, and Two or More Non-Scheduled Commercial Air Services to, within, and from the Territory of the Republic of Armenia by Air Operators Registered in the Republic of Armenia and by Foreign Air Operators” (No. 1081-N, August 7, 2025, effective from August 8, 2025)

- The necessity of adopting the resolution is conditioned by the need to regulate similar legal relations by a single legal act, as well as by the need to implement the entire process of granting flight permits through the digital services platform of the aviation sector (aviation.e-gov.am) in electronic form.
- The regulation concerns the relations connected with granting permits for the implementation of commercial air services to, within, and from the territory of Armenia by air operators registered in Armenia (applicant) and by foreign air operators (foreign applicant).

“On Making Amendments to the Resolution of the Government of the Republic of Armenia No. 804 of May 25, 2023” (No. 1095-N, August 7, 2025, effective from August 9, 2025)

- The resolution increases the rate of remuneration for the first hour of mediation from AMD 10,000 to AMD 25,000, including VAT, taking into account that this phase is the most resource-intensive, involving case review, notifications, and in some cases, the preparation of documents related to the completion of mediation, among others. The current rate of AMD 5,000 for each subsequent 30-minute period after the first hour is amended to AMD 10,000, including VAT.
- The proposed amounts were determined considering the increased tax burden, as well as concerns raised by the professional community regarding the low level of the current rate.

“On Making Amendments and Supplements to the Resolution of the Government of the Republic of Armenia No. 963-N of August 6, 2015” (No. 1092-N, August 7, 2025, effective from August 17, 2025)

- The purpose of the adoption of the resolution is to fully align the process of granting an air operator certificate to air carriers of Armenia with international treaties, including the provisions of the Chicago Convention, the standards published by ICAO, and the recommended practices.
 - The adoption of the resolution is expected to have a positive impact on the business environment by ensuring clarity and accessibility of the certification process for air operators.
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“On Establishing the Procedure for Conducting the Operator Selection Tender for Gambling Regulation, the Rules for Participation in the Operator Selection Procedure through a Consortium, the Procedure for Concluding a Contract with the Operator, and the Grounds for Considering the Tender as Failed” (No. 1149-N, August 14, 2025, effective from August 16, 2025)

- The adoption of the resolution is aimed at effective regulation of the gambling sector, strengthening supervision, and implementing international best practices.
- The adoption of the resolution addresses several important issues:
 - 1.ensuring the legality and transparency of the operator selection process, in particular, the operator must be selected through an open tender, which is a two-stage process conducted through a qualification request and a proposal request;
 - 2.establishing clear criteria for the evaluation of qualifications and proposals;
 - 3.introducing a mechanism for excluding related persons and for participation in the form of a consortium;
 - 4.providing clear cases in which the tender can be considered failed, thereby preventing artificial delays in the process;
 - 5.establishing the procedure for concluding a contract with the winning applicant.

“On Making Supplements to the Resolution No. 355-L of March 26, 2020, of the Government of the Republic of Armenia” (No. 1099-L, August 7, 2025, effective from August 9, 2025)

- By this resolution, a targeted state support measure has been approved for organizations in the textile sector aimed at ensuring the diversification of supply chains. The beneficiary is a commercial or non-commercial organization or individual entrepreneur registered in the Republic of Armenia, which has proper tax discipline, at least 80% turnover formed from the types of economic activity defined by NACE codes C13 “Manufacture of textile products” and C14 “Manufacture of clothing,” and which, during the 365 days preceding the date of application submission, has exported goods of Armenian origin from the aforementioned types of activity under the “Export” customs procedure from Armenia.
- Support is provided to economic operators in the form of interest rate subsidies for loans obtained from licensed banks or credit organizations operating in the territory of Armenia for the purpose of importing raw materials from China, India, Italy, Uzbekistan, South Korea, Bangladesh, Tajikistan, and the Islamic Republic of Iran (subsidy rate: 8% in AMD and 6% in foreign currency).

“On Making Amendments to Resolution No. 1676-N of the Government of the Republic of Armenia dated December 20, 2012” (No. 1102-N, August 14, 2025, effective from August 15, 2025)

- It is envisaged that the Unified Social Service, within 5 working days after assigning (calculating, recalculating) temporary incapacity and maternity benefits to an employee, individual entrepreneur, and notary in accordance with the procedure established by the legislation of the Republic of Armenia, shall provide the tax authority with individual data, in particular, regarding the amount of benefits paid to employees by employers and the amount of income tax withheld (calculated) and paid from those benefits, which are entered into the employee's individual account.
- The possibility is provided to carry out the process of assigning benefits through a state body by means of automatic exchange of the necessary information for the benefit (including from the SRC database).
- The resolution will apply to cases where the first day of temporary incapacity, as defined by the Law of the Republic of Armenia "On Temporary Incapacity and Maternity Benefits," is September 1, 2025, or later.

“On Making Amendments and Supplements to Resolution No. 1423-N of the Government of the Republic of Armenia dated October 10, 2019” (No. 1124-N, August 14, 2025, effective from August 15, 2025)

- The adoption of the resolution is conditioned by the need to resolve issues identified during inspections carried out by the Environmental Protection and Mining Inspectorate in the field of inspection, as well as by amendments made to the Law “On Environmental Impact Assessment and Expertise,” the provisions of Article 165 of the Tax Code, and the supplements of Article 8.1 to the Law “On the Protection of the Ozone Layer” on December 11, 2023 (according to which the control over leakages has been assigned to the Inspectorate).
- Specifically, the amendments relate to inspection checklists, where a redistribution will be made in the “weight” column so that the total score is calculated within the range of 50 points.

“On Making Amendments to Resolution No. 730-N of the Government of the Republic of Armenia dated June 6, 2019” (No. 1148-N, August 14, 2025, effective from August 19, 2025)

- Currently, certain questions in the questionnaire of the Market Surveillance Inspectorate’s active inspection checklist refer to provisions of legal acts that have been amended, particularly the new requirement established by Article 8(2) of Law HO-83-N “On Precious Metals.”
- The adoption of the resolution intends to make the inspection process more efficient by including questions in the relevant checklist regarding the requirements defined for the safety of tobacco products, as well as implementing other structural changes.
- Previously, the inspection checklists approved did not fully include questions related to the requirements determined through laboratory testing of tobacco product safety, which reduced the possibility of risk assessment and proper oversight in the sector.
- In this regard, the provisions related to the inspection checklist for tobacco product safety (corresponding to HS codes 2402 10 000 0, 2402 20 100 0, 2402 20 900 0, 2403 11 000 0, 2403 19 100 0, 2403 19 900 0, 2404 or to the NACE classifier codes G 46.17, 46.21, 46.35, 46.39 and 46.90, G47.11, 47.26, 47.81 and 47.9) have been revised.

“On Making Amendments and Supplements to the Resolution No. 355-L of the Government of the Republic of Armenia dated March 26, 2020” (No. 1140-L, August 14, 2025, effective from August 16, 2025)

- The program, which began operating in August 2022, was designed to contribute to the productivity growth of companies (economic operators) by involving highly qualified persons (HQPs) from external labor markets. Within the framework of the program, the salaries calculated for the HQPs engaged by economic operators, as well as other payments equivalent to those salaries, are reimbursed according to the current scale.
- With the amendment, the deadline for submitting applications under the targeted program for attracting HQPs has been changed; instead of December 31, 2025, it is now set to August 15 of the same year. In other words, the final deadline for application submission has been shortened due to the fact that the program has not served its primary purpose: increasing the productivity of companies operating within the territory of the Republic of Armenia, while ensuring balanced distribution across economic sectors.

“On Making Amendments and Supplements to Resolution No. 1266-N of the Government of the Republic of Armenia dated August 11, 2022” (No. 1139-N, August 14, 2025, effective from August 16, 2025)

- Certain questions in the current inspection checklist of the Food Safety Inspectorate refer to provisions of legal acts that have been amended, particularly the requirements established by Part 2.1 of Article 4, Part 3.1 of Article 5, and Part 15.1 of Article 9 of Law HO-134-N “On Trade and Services.”
- Based on the above, the adoption of this resolution contributes to the proper implementation of oversight regarding the newly established requirements related to food safety.
- Additionally, considering the regulations defined by Government Resolution No. 1570-N dated November 14, 2019, which stipulate that the total score of violations recorded in the inspection checklist must not exceed 50 points, it has become necessary to revise the weights of the questions included in the checklist to ensure compliance with the established threshold.
- Specifically, the section titled “Transportation, Reception, Storage, and Sale of Food Products” in the inspection checklist for distribution organizations, as defined by Government Resolution No. 1266-N dated August 11, 2022, has been supplemented with a number of oversight-related questions.

“On the Proposal of the Government of the Republic of Armenia regarding the draft law of the Republic of Armenia On Making a Supplement to the Criminal Code of the Republic of Armenia” (No. 1113-L, August 14, 2025, effective from August 15, 2025)

- The main purpose of the proposal is to prevent assaults against healthcare workers, ensure their safety, and fill gaps in the current legislation.
 - It is proposed to supplement the Criminal Code of the Republic of Armenia with Article 187.1, which will establish liability for obstructing the lawful professional activities of healthcare workers.
 - The act will be considered committed under aggravating circumstances if it involves a threat of violence against a healthcare worker.
 - The proposal is based on international best practices and the ongoing incidents of violence against healthcare professionals.
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“On Establishing the Procedure for the Operation of the Fact-Finding Commission” (No. 1143-L, August 14, 2025, effective from August 16, 2025)

- The resolution regulates the legal relations arising from the organization and implementation of the activities of the Fact-Finding Commission.
- The main task of the Commission is to carry out fact-finding activities aimed at revealing fundamental and systematic human rights violations that occurred within or as a result of events and incidents in the Republic of Armenia during the period from September 21, 1991, to 2023; preventing possible violations; ensuring non-repetition; contributing to the social transformation of society; restoring social justice; promoting reconciliation; and recognizing, restoring, and protecting the rights of individuals who were affected by the violations and events or otherwise suffered their negative consequences.
- The resolution clarifies the deadline for the Fact-Finding Commission to submit its final report for approval by the Public Council, the procedures for conducting hearings and discussions, the process of organizing work through sessions and making decisions, the rights and responsibilities of the Commission members, as well as the means of ensuring the Commission's activities and the rules of administration.

“On Establishing the Procedure for Nomination of Candidates by Non-commercial Organizations for Election to the Fact-Finding Commission, the List of Required Documents, and the Procedure for Their Submission and Review” (No. 1128-L, August 14, 2025, effective from August 15, 2025)

- The resolution regulates the relations related to the nomination of candidates by organizations for election to the Fact-Finding Commission.
- The resolution also defines the requirements for the candidate's personal qualifications and the list of documents to be submitted.

“On Making an Amendment to Resolution No. 712-N of the Government of the Republic of Armenia dated July 3, 2014” (No. 1146-N, August 14, 2025, effective from August 25, 2025)

- According to the resolution, the positions of army (General Staff) sergeant, corps (directorate) sergeant, and staff sergeant are included in the calculation scales of the allowances granted for special service conditions in the Armed Forces of the Republic of Armenia.

“On Making an Amendment to Resolution No. 1119-N of the Government of the Republic of Armenia dated September 25, 2014” (No. 1136-N, August 14, 2025, effective from August 24, 2025)

- By the Law "On the Remuneration of Persons Holding State Positions and State Service Positions" (HO-104-N, dated May 12, 2025), remuneration coefficients have been established for the following positions of senior non-commissioned officers: Army (General Staff) Sergeant (Group 9/9), Corps (Directorate) Sergeant (Group 9/8), and junior non-commissioned officer: Staff Sergeant (Group 7/4).
- The amounts of financial assistance for discharge from contractual military service for servicemen in the Ministry of Defense system are defined by Government Resolution No. 1119-N dated September 25, 2014, in connection with which it has become necessary to include these positions in the financial assistance scales for discharge of senior and junior non-commissioned officers under contractual military service.

“On Making an Amendment to Resolution No. 166-N of the Government of the Republic of Armenia dated February 9, 2023” (No. 1141-N, August 14, 2025, effective from August 25, 2025)

- According to the resolution, the positions of Army (General Staff) Sergeant, Corps (Directorate) Sergeant, and Staff Sergeant are included in the allowance calculation scales based on the certification results of senior and junior non-commissioned officers in the Ministry of Defense system of the Republic of Armenia, whether they hold positions with or without functions related to the execution, planning, or supervision of combat tasks.

“On Making an Amendment to Resolution No. 1857-N of the Government of the Republic of Armenia dated November 26, 2020” (No. 1109-N, August 14, 2025, effective from August 24, 2025)

- According to this resolution, the positions of Army (General Staff) Sergeant, Corps (Directorate) Sergeant, and Staff Sergeant are included in the list of main positions classified under specific groups of military service positions within the system of the Ministry of Defense of the Republic of Armenia.

“On Establishing the Procedure for Providing Additional Funding to Educational Institutions for the Purpose of Encouraging High Performance Results and Supporting Low Performance Results” (No. 1150-N, August 14, 2025, effective from January 1, 2026)

- The procedure for providing additional funding to public education institutions of the Republic of Armenia is defined, with the aim of encouraging high performance results and supporting low performance results.
- Unlike the previous procedure, where a school's high performance was determined based on its own activity analysis, now the result is determined based on the evaluation criteria of high performance effectiveness.
- The evaluation is conducted through an analysis of the outcomes of innovative programs submitted by all institutions participating in a competition organized by the Ministry of Education, Science, Culture, and Sports of the Republic of Armenia.
- Institutions with high performance results develop innovative programs, while those with low performance results develop improvement programs.

“On the Classification of Zones and Agglomerations” (No. 1145-N, August 14, 2025, effective from January 1, 2026)

- The implementation of effective measures for ambient air monitoring and management is impossible without clear classification of territories.
- The classification of zones and agglomerations is based on population density, geographical and topographical characteristics, climatic conditions, main sources of air pollution (industrial areas, traffic zones, urban and rural regions), historical data on ambient air quality monitoring and recorded exceedances of air quality standards, and administrative-territorial structure.
- It is planned to:
 1. divide the territory of the republic into 1 agglomeration (Yerevan city) and 5 zones (regions),
 2. define the main pollution indicators for each zone or agglomeration,
 3. define the method of monitoring implementation, the number and type of observation stations in each zone or agglomeration.

“On Approving the Procedure Regarding the Criteria for Assessing Ambient Air Quality, Methods for Measuring Pollution and Standardized Measurement Methods, as well as Unified Criteria for the Locations and Number of Pollution Measurement Stations” (No. 1142-N, August 14, 2025, effective from January 1, 2030)

- According to this resolution, the criteria for assessing ambient air quality, pollution measurement methods, and the placement of pollution measurement stations are to be aligned with international standards and those applied in EU countries, by setting target values based on the strictest standards proposed by the WHO.
- It is planned to introduce new air quality assessment criteria in line with international standards, specifically:
 1. The air quality standards of the Republic of Armenia are to be aligned with the indicators defined by Directive 2024/2881/EU and the fourth stage of WHO-recommended indicators starting from January 1, 2030,
 2. Limit and target values for harmful substances have been established, along with indicators for permissible exceedances of limit values, emphasizing both short-term and long-term effects of harmful substances on human health,
 3. Air quality assessment indicators have been defined, also taking into account the impact on vegetation or natural ecosystems in case of exceedance,
 4. Alert and information thresholds have been set for harmful substances polluting the ambient air, along with actions to be taken in case of exceedance,
 5. Methods for measuring ambient air pollution and standardized measurement methods have been defined, as well as unified criteria for the locations and number of measurement stations, aligned with international standards.

“On Making a Supplement to Resolution No. 615-N of the Government of the Republic of Armenia dated May 2, 2024” (No. 1117-N, August 14, 2025, effective from August 15, 2025)

- The supplement relates to the regulations on carrying weapons by eco-patrol officers.
 - Under the current regulations, the eco-patrol officer is required to carry the weapon at all times during the performance of duty.
 - To reduce potential risks associated with storing and carrying weapons, it is planned to establish the possibility of keeping the weapon in a secure box inside the vehicle during duty, in cases where the weapon is not attached to the officer's uniform.
 - The weapon may be removed from the box in cases prescribed by law.
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“On Making Amendments and Supplements to Resolution No. 2070-L of the Government of the Republic of Armenia dated November 30, 2023” (No. 1147-L, August 14, 2025, effective from August 16, 2025)

- On November 30, 2023, the Government of the Republic of Armenia adopted the Resolution “On approving the measure for engaging workers in the processing industry sector,” according to which economic operators are provided compensation equal to the amount of income tax calculated on the wages and other equivalent payments for employees during the first twelve months of employment contract between the beneficiary and the employee.
- Within the framework of the measure, to ensure the payment process, a requirement has arisen for the simultaneous and duplicate submission of documents between the State Revenue Committee (SRC) and the Ministry of Economy, which creates an unnecessary administrative burden.
- Taking the above into account, the resolution stipulates that the application defined by Form N 3 and the payment order submitted through the SRC’s electronic reporting system shall be considered a contract concluded between the Ministry of Economy of the Republic of Armenia and the beneficiary, and shall serve as sufficient legal basis for the Treasury subdivision to fulfill the document submission requirement defined by Armenian legislation.
- In addition, it is planned to grant retroactive effect and extend the proposed amendments and supplements to relations arising after January 1, 2025, thereby allowing economic operators already recognized as beneficiaries to receive the corresponding support funds without duplicate administrative procedures.

“On Making Amendments to Resolution No. 1080-N of the Government of the Republic of Armenia dated August 15, 2019” (No. 1226-N, August 28, 2025, effective from September 8, 2025)

- It is defined that patients entitled to receive reimbursable medication shall be prescribed the reimbursable drugs for one month upon the first prescription, and subsequently, in the absence of patient complaints, in quantities intended for three months.
- At the same time, it is proposed to extend the validity period of the reimbursable prescription.

“On Making an Amendment to Resolution No. 286 of the Government of the Republic of Armenia dated April 12, 2001” (No. 1133-N, August 14, 2025, effective from August 15, 2025)

- The adoption of the resolution “On making an amendment to Resolution No. 286 of the Government of the Republic of Armenia dated April 12, 2001” is conditioned by the need to align with the requirements of Article 8(1) of the Law “On Public Organizations” and the Law of the Republic of Armenia “On Foundations.”
- The resolution aims to regulate the process of granting land development rights to public organizations.
- Specifically, it is planned to grant development rights to charitable organizations, public organizations, and foundations without applying the competitive procedure, in cases where the development is carried out for the purpose of implementing activities defined by their charter (including entrepreneurial activities) based on a program approved by the Government of the Republic of Armenia, replacing the previous exception which applied only to non-entrepreneurial activities.

“On Making a Supplement to Resolution No. 526-N of the Government of the Republic of Armenia dated May 4, 2017” (No. 1110-N, August 14, 2025, effective from August 15, 2025)

- The resolution was developed based on the need to ensure flexibility in the conditions for organizing procurement procedures for goods, works, or services within the framework of organizing conferences of the parties to the UN Convention.
- As a result of the adoption of the resolution, it has become possible to carry out the acquisition of goods, works, or services within the framework of organizing conferences through single-source procurement, based on the existence of special or exclusive rights.

“On Making Amendments to Resolution No. 1192-N of the Government of the Republic of Armenia dated October 15, 2015” (No. 1154-N, August 21, 2025, effective from August 22, 2025)

- The purpose of the resolution is to eliminate the existence of duplicate legal acts.
 - Since the procedure for the expert examination of imported pesticides and agrochemicals is already defined by Resolution No. 1192-N dated October 15, 2015, it is deemed appropriate to establish the exceptions related to products imported without examination through a separate resolution.
 - Therefore, the relevant provisions have been removed from the annex of this resolution.
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“On Making Supplements and an Amendment to Resolution No. 2037-N of the Government of the Republic of Armenia dated December 19, 2024” (No. 1180-N, August 21, 2025, effective from August 22, 2025)

- The resolution stipulates that residents of state-owned residential premises who meet the requirements of Resolution No. 2037-N may receive the premises they occupy as a donation.
- Residents who meet the requirements of Resolution No. 2037-N are:
 1. Citizens of the Republic of Armenia who are registered and have actually resided in the relevant premises for the past three years, with certain exceptions,
 2. Individuals who have previously acquired residential premises through donation under this procedure, and who, after the donation, have been allocated additional space at the same address as an improvement under the established procedure, provided they have been registered and have actually resided in the relevant premises for at least the past three years,
 3. Persons who were forcibly displaced from the Republic of Azerbaijan between 1988–1992, have acquired citizenship of the Republic of Armenia, are registered in the relevant premises, and have actually resided there for more than three years, with certain exceptions.
- With the adoption of the resolution, the process of donating state-owned residential premises will be fully regulated, the living conditions of individuals facing housing issues will be improved, and the efficiency of state property utilization will be enhanced.

“On Defining the Cases of Importing Pesticides and Agrochemicals without Expert Examination” (No. 1153-N, August 21, 2025, effective from August 22, 2025)

- The resolution proposes to define the cases of importing pesticides and agrochemicals into the Republic of Armenia where expert examination is not mandatory.
- These cases refer to products that have undergone strict control and testing in the exporting country in accordance with international standards, as well as organic fertilizers, pheromones, plant growth stimulants, and pesticides of biological and plant origin, for which accredited laboratories are not available in Armenia to conduct expert examination.
- The resolution will prevent unnecessary delays in import procedures and eliminate the need for duplicate testing.

“On Defining Mandatory Requirements for the Implementation of Geodetic and Mine Surveying, as well as Cartographic, Land Development, Measurement, and Registration Works” (No. 1188-N, August 21, 2025, effective from August 23, 2025)

- The resolution was developed for the purpose of implementing the amendments to the Law “On Geodetic and Cartographic Activities”, made on July 12, 2024.
- It defines mandatory requirements for qualified specialists performing geodetic, mine surveying, cartographic, land development, measurement, and registration works, including their rights and responsibilities.
- With the adoption of the resolution, the quality of work carried out in the field will improve, and the development of the sector will be ensured.

“On the Proposal of the Government of the Republic of Armenia regarding the Draft Law of the Republic of Armenia on Making Supplements and Amendments to the Law On Energy” (No. 1160-L, August 21, 2025, effective from August 22, 2025)

- It is proposed to introduce a new concept, micro energy producer, defined as a person who produces electric energy in a station with an installed capacity of up to 150 kW, and in autonomous energy-producing stations with an installed capacity from 150 kW to 500 kW if commissioned before May 1, 2022.

“On Making Amendments to the Resolution No. 659-N of June 4, 2009 of the Government of the Republic of Armenia” (No. 1161-N, August 21, 2025, effective from August 22, 2025)

- On May 5, 2021, the laws “On the Rights of Persons with Disabilities” HO-194-N and “On the Assessment of a Person’s Functionality” HO-195-N were adopted. These laws introduced new concepts.
- In particular, the terms used include: person with a disability, person with a deep, severe, or moderate degree of functional limitation, and other definitions.
- The concepts amended by the resolution were also incorporated into Resolution No. 659-N “On Defining the Procedure for Organizing Physical Culture and Sports Activities, Methodological and Medical Support in the Continuous Rehabilitation System for Children and Adolescents with Disabilities.”

“On Making Amendments and a Supplement to Resolution No. 1043-N of July 4, 2024 of the Government of the Republic of Armenia” (No. 1170-N, August 21, 2025, effective from August 22, 2025)

- According to Resolution No. 1043-N “On Approving the Procedure for Compensation of Damage Caused to Natural Persons in the Disaster Zone as a Result of the Emergency Situation Caused by the Floods Triggered by Heavy Rainfall on May 25–26, 2024, in Lori and Tavush Regions of the Republic of Armenia”, in case of loss of an apartment in a multi-apartment building or an individual residential house, the natural person shall be provided compensation in the form of a housing purchase certificate for the purpose of acquiring an apartment (residential house), based on the total area of the lost apartment or residential house and the average market price per square meter of apartments sold in multi-apartment buildings in the respective cities of the regions, as published by the RA Cadastre Committee during June 2024.
- Under the current legal regulations, it is not possible to acquire apartments equivalent to those of the citizens in the city of Alaverdi with compensation set at AMD 148,050.
- Thus, it is proposed to set the minimum threshold of compensation at AMD 180,000 per square meter.

“On Making Amendments to Resolution No. 1570-N of November 14, 2019 of the Government of the Republic of Armenia” (No. 1207-N, August 28, 2025, effective from August 29, 2025)

- The adoption of the resolution is conditioned by the need to improve the methodology of risk-based inspections carried out by the Market Surveillance Inspectorate, as approved by Government Resolution No. 1570-N dated November 14, 2019.
- The proposed amendment specifically aims to define new sectoral risk scores according to separate directions of economic activity.
- When classifying sectoral risk, the basis includes the results of inspections conducted by the Inspectorate, the trend of their changes over the years, as well as state supervisory priorities.
- The amendment further intends to:
 1. Introduce a new method for assessing risk scores through inspection checklists, excluding the concentration of economic entities that have already been inspected in the high-risk group.
 2. Apply additional risk assessment methods formed as a result of activity analysis.
 3. Establish principles for including economic entities in the database and the cases for removing them from it.

“On Making an Amendment to Resolution No. 618-N of June 10, 2015 of the Government of the Republic of Armenia” (No. 1202-N, August 28, 2025, effective from September 7, 2025)

- Government Resolution No. 618-N dated June 10, 2015, defines the procedures for submitting and approving an application for the establishment of an industrial zone without the status of a free economic zone, as well as the procedures for organizing such an industrial zone, are defined.
- The amendment clarifies the grounds for the Government's adoption of a resolution regarding the project for establishing an industrial zone without the status of a free economic zone.

“On Making Amendments and Supplements to the Resolution No. 287-N of March 12, 2020 of the Government of the Republic of Armenia” (No. 1239-N, August 28, 2025, effective from August 30, 2025)

- The Laws “On making supplements and amendments to the Law on Temporary Incapacity and Maternity Benefits” (HO-73-N, dated March 27, 2025) and “On making amendments and supplements to the Law on State Benefits” (HO-74-N, dated March 27, 2025) introduced a new system for calculating, assigning, and paying temporary incapacity and maternity benefits.
- Under the previous regulations, temporary incapacity and maternity benefits for salaried employees were calculated, assigned, and paid by the employer.
- According to the new regulations, based on the information database defined by the Law “On Personalized Registration of Income Tax, Profit Tax, and Social Payment” and data from the electronic healthcare system, the USS of the Ministry of Labor and Social Affairs will calculate, assign, and pay the benefit.
- Within the scope of legislative changes, the Government has also been authorized to define the procedure for paying the maternity benefit and the portion of the temporary incapacity benefit subject to payment from the state budget via a bank.
- Through the amendments made to the Government's Resolution No. 287-N of March 12, 2020 “On recognizing the authorized state body, the model form of the one-time monetary payment account agreement, the list of necessary data for opening a one-time monetary payment account, and the amounts paid through crediting to the one-time monetary payment account,” it is envisaged that the amounts of maternity and temporary incapacity benefits subject to payment from the state budget will also be paid through crediting such payment to the one-time monetary payment account.

“On Making an Amendment to the Resolution No. 1179-N of October 8, 2015 of the Government of the Republic of Armenia” (No. 1237-N, August 28, 2025, effective from September 2, 2025)

- Within the framework of the new system introduced by the laws “On making supplements and amendments to the Law on Temporary Incapacity and Maternity Benefits” (HO-73-N, dated March 27, 2025) and “On making amendments and supplements to the Law on State Benefits” (HO-74-N, dated March 27, 2025), for calculating, assigning, and paying temporary incapacity and maternity benefits, non-working individuals no longer need to submit an application to receive maternity benefits. The basis for assigning the benefit will be the information (data) received from the electronic healthcare system regarding the individual's pregnancy and childbirth.
- To ensure the implementation of the above-mentioned changes, amendments to the Government's Resolution No. 1179-N of October 08, 2015, “On approving the procedure for assigning and paying maternity benefits to non-working individuals,” have established the following:
 1. Maternity benefits will be assigned automatically through the information database used for calculating, assigning, and paying temporary incapacity and maternity benefits, based on data received from the electronic healthcare system regarding pregnancy and childbirth.
 2. Grounds for rejecting the assignment of maternity benefits based on information received from the databases include: lack of entitlement to maternity benefits, being employed as a salaried worker, or not being identified in the State Population Register of the Republic of Armenia.
 3. Procedures for sending notifications regarding the assignment or rejection of the benefit will be carried out via the website www.e-social.am (if the beneficiary is registered on that site) or via azdarar.am (if the beneficiary is not registered on www.e-social.am).
 4. The benefit will be paid through a transfer to the bank specified in the temporary incapacity certificate within the electronic healthcare system.
 5. The scope of information exchanged between the information database and the service for calculating, assigning, and paying temporary incapacity and maternity benefits is defined within the framework of the resolution.

“On Making an Amendment to the Resolution No. 1024-N of July 14, 2011 of the Government of the Republic of Armenia” (No. 1241-N, August 28, 2025, effective from August 30, 2025)

- Within the framework of the system introduced by the laws “On making supplements and amendments to the Law on Temporary Incapacity and Maternity Benefits” (HO-73-N) and “On making amendments and supplements to the Law on State Benefits” (HO-74-N), it is proposed to revise the Government Resolution No. 1024-N of 14.07.2011 “On ensuring the implementation of the Law of the Republic of Armenia on Temporary Incapacity and Maternity Benefits” with a new edition and separate annexes, according to which:
- The authorized state body defined by law remains the USS of the Ministry of Labor and Social Affairs.
- Annex N1 approves the list of diseases entitling individuals to sanatorium treatment benefits (unchanged).
- Annex N2 defines the procedure for exchanging necessary data between the information system managed by the authorized body, the electronic healthcare system, and the tax authority's database for the purpose of assigning, calculating, and paying benefits. Data is exchanged automatically through interoperable databases within the legally defined timeframes. It also outlines the procedure for notifying the authorized body of changes in the data that serve as the basis for assigning benefits.
- Annex N3 specifies the composition of data exchanged between these systems, to ensure automated calculation and assignment of benefits.
- Annex N4 establishes the procedure for including data on temporary incapacity in the electronic healthcare system based on documents issued by foreign medical institutions.
- Annex N5 defines the procedure for calculating, assigning, and paying temporary incapacity and maternity benefits. It sets the rules for paying maternity benefits and the portion of temporary incapacity benefits covered by the state budget via bank transfer. Payments are made exclusively in non-cash form to a non-deposit, non-loan bank account opened in the name of the salaried employee at a bank that has signed a one-time monetary payment account agreement under Article 928.8 of the Civil Code. If such an account does not exist, the payment is made to a one-time monetary payment account opened by the bank in the name of the individual. This mechanism ensures benefit payment even when the beneficiary selects a bank but does not have a suitable account there.

- Annex N6 defines the procedure for calculating, assigning, and paying benefits in cases involving restricted-use information under the Armenian legislation, court decisions, or the death of the individual. It applies to relevant bodies such as the penitentiary service and the Anti-Corruption Committee.
- Annex N7 outlines the procedure for employers to return overpaid recalculated benefits to the state budget. Employers must return the amount within one month of notification by the tax authority. If not returned within that period, the service sends a notice via email, and if necessary, via mobile or postal delivery, informing the employer or their authorized representative to visit any territorial center of the service to agree on a repayment schedule. The repayment must be completed within 3 months. If not, the amount is recovered through court proceedings.
- Annex N8 defines the composition of data to be included in the information database managed by the authorized body.
- Additionally, Article 11 of the Law HO-73-N and the official clarification by the Minister of Labor and Social Affairs (No. 1-2025, dated April 29, 2025) stipulate that the resolution enters into force the day after its official publication and applies to cases where the first day of temporary incapacity is on or after September 1, 2025. If the first day of incapacity is before September 1, 2025, the legal relations are governed by the version of Government Resolution No. 1024-N of July 14, 2011, that was in force before the new resolution.
- Government Resolution No. 772-N had previously defined the criteria under which scientific research activities were exempt from VAT. In light of the above changes, and to ensure their implementation, the resolution has been fully revised:
- Criteria have been defined for the application of VAT and profit tax exemptions under Article 64(2), Point 3 and Article 121(6) of the Tax Code. These criteria largely mirror those previously used for VAT exemption.
- A list of activities not included in scientific research and experimental development work has been established.
- The activities and services not included in scientific research and experimental development were not previously defined as exceptions for VAT purposes (they were only defined for profit tax). Therefore, to avoid retroactive application of the narrowed VAT exemption scope, it is stipulated that the VAT exemption provisions of the decision shall enter into force on September 1, 2025.
- It is also defined that, for the purposes of applying Article 121(6) of the Tax Code, expenses incurred for scientific research and experimental development shall be deducted from gross income if the amounts paid for such work are separately specified in contracts between the client and the performer, or in calculation documents prepared between the client and performer as defined by Article 55(2), Points 1–5 of the Tax Code.
- This regulation aims to address the issue where a taxpayer receives a combined invoice for services and work, making it possible to clearly distinguish the expenses and value related to scientific research and experimental development within that bundle.

“On Making an Amendment to the Resolution No. 772-N of July 6, 2017 of the Government of the Republic of Armenia” (No. 1201-N, August 28, 2025, effective from August 29, 2025, with certain exceptions)

- According to the amendments made to the Tax Code by Law HO-499-N dated December 4, 2024:
 - In Articles 39 (rules for determining the place of performance of work and provision of services for VAT purposes) and 64 (transactions and operations exempt from VAT), the terminology related to research activities has been revised: “scientific research and experimental development work.”
 - Article 121(6) of the Code has been edited with regard to the regulation of expense deductions for scientific research and/or design-development work and services. It is now stipulated that the criteria for qualifying work as scientific research and experimental development for the purpose of deducting related expenses in the year of performance shall be defined by a Government resolution.
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“On the Approval of the Package of Draft Laws on “Cybersecurity,” “Public Information,” “Regulatory Body of Information Systems,” as well as Related Laws” (No. 1131-A, August 14, 2025, effective from August 15, 2025)

- The purpose of the package of drafts is the regulation of digital infrastructures and cybersecurity.
- According to the draft law “On Cybersecurity,” a service provider is obliged to have an internal regulation for ensuring cybersecurity and to carry out continuous monitoring, notify the Autonomous Body of a cyber incident with significant impact within 24 hours, provide updated information within 72 hours, and submit a final report within one month, inform individuals potentially affected by the cyber incident, undergo a cybersecurity audit at least once every three years, and ensure staff training and cyber hygiene.
- According to the draft law “On Public Information,” an information holder is obliged to ensure access to information in a digital format that allows immediate disclosure, identification, and interpretation of specific data, to collect, store, and process the information properly (not on an ad hoc basis), to create and manage a data catalog in a standardized manner, to make public information accessible, to use cloud platforms for data storage and hosting while complying with security and control rules, and to ensure monitoring and supervision.
- The draft law “On the Regulatory Body of Information Systems” regulates the establishment and operation of the Regulatory Body of Information Systems, in particular the Information Systems Regulatory Commission (hereinafter, the “Commission”), its status, the requirements for its members, guarantees of independence, as well as the scope of its powers and authorities.
- The Commission will have the status of an autonomous body, responsible for carrying out functions within its competence in the field of information systems and cybersecurity, including the organization of the development of security measures and the coordination of their implementation.
- The Commission will organize the development, management, advancement, hosting, and use of the national identification layer, including electronic identification of individuals, digital signatures, encryption software, the information access platform (hartak.am), and the “Yes Em” identification platform.

“On the Approval of the Proposal for Signing the “Agreement between the Government of the Republic of Armenia and the Government of the United Arab Emirates on Trade in Services and Investments” (No. 1075-A, August 7, 2025, effective from August 8, 2025)

- The purpose of the agreement is to liberalize the processes of trade in services and investment implementation between the Republic of Armenia and UAE.
- The agreement includes annexes related to services that the parties agreed upon during the negotiations, which serve as the basis for proposed concessions.
- Specifically, the Armenian side has provided concessions to the Emirati side in the sectors of agriculture, forestry, healthcare, education, environmental protection, and postal services. In turn, the UAE has granted concessions in the fields of computer and scientific-technical consulting, equipment repair, cartography, and telecommunications, as well as certain simplifications in the provision of legal, construction, accounting, and auditing services.

“On the Approval of the Draft Laws “On Amendments and Supplements to the Law on Waste” and “On Supplements to the Code of Administrative Offenses of the Republic of Armenia” (No. 1073-A, August 7, 2025, effective from August 8, 2025)

- The adoption of the draft is expected to prevent the illegal operation of landfills. Landfill operators will be more consistent in ensuring the proper maintenance of areas adjacent to landfills, conducting continuous monitoring of the harmful impact of landfills, and submitting monitoring data to authorized bodies. Additionally, based on the data obtained through monitoring, measures will be taken to reduce the harmful environmental impact of landfills.
 - Specifically, the amendments aim to:
 1. Clarify the cases in which the responsibility for fulfilling continuous monitoring obligations at waste disposal sites lies with the operators of such sites, or, in their absence, with the owners or managers of the location or facility;
 2. Establish legal regulations regarding the licensing of activities involving hazardous waste;
 3. Specify the processes of waste accounting, hazardous waste certification, submission of statistical reports, and the implementation of monitoring and studies at waste disposal sites;
 4. Introduce a supplement to Article 43.2 of the Code of Administrative Offenses, providing for administrative liability of landfill operators in cases of violation of procedures related to continuous landfill monitoring.
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“On the Proposal of the Government of the Republic of Armenia regarding the package of draft laws on making amendments and supplements to the Code of Administrative Offenses of the Republic of Armenia and on making supplements to the Criminal Code of the Republic of Armenia” (No. 1208-L, August 28, 2025, effective from August 29, 2025)

- In addition to the fine for the disposal of stamps and stamp labels, the Government proposes that liability should also be established for the disposal of control (identification) marks.
- Taking into account the difference between the concepts of “alcoholic beverage” and “alcoholic (spirit),” it is proposed to fully adopt the term “alcoholic beverage” in the Code of Administrative Offenses to ensure legal clarity and consistency.
- The draft law provides for significantly higher fines for tobacco and alcoholic beverages compared to other goods. The Government proposes to provide more substantiation in this regard.

“On Approving the Draft Law of the Republic of Armenia on Making Amendments and Supplements to the Tax Code of the Republic of Armenia” (No. 1125-A, August 21, 2025, effective from August 22, 2025)

- The regulations of Article 123 of the Tax Code allow the value of assets provided to libraries, museums, general education schools, boarding houses, nursing homes, orphanages, medical institutions, as well as non-commercial organizations, including the value of work performed and/or services rendered for them, to be deducted, up to 0.25% of the gross income of the tax year, for the purpose of determining the profit tax base.
- The draft proposes to allow the profit tax base to be reduced by the value of assets provided, work performed, and/or services rendered to state or community non-commercial organizations licensed to implement elementary, basic, secondary, preliminary vocational (craft), middle vocational, or higher professional educational programs in the Republic of Armenia, as well as to foundations established by the state or community, or to the foundation created in accordance with the Law “On Compensation for Damage Caused to the Life or Health of Servicemen During the Defense of the Republic of Armenia,” but not exceeding 2.5% of the gross income of the tax year.

“On Approving the Draft Law on Making Supplements to the Civil Code of the Republic of Armenia and the Related Package of Draft Laws” (No. 1167-A, August 21, 2025, effective from August 22, 2025)

- The draft proposes to stipulate in Articles 263 and 299 of the Civil Code that mixed contracts for the right to acquire real estate from a developer under construction and for mortgage, concluded with the participation of a bank or credit organization, may be executed on the electronic platform of the Cadastre, provided that all their terms comply with the model forms of contracts not requiring notarization, as approved by the Government of the Republic of Armenia.
- Applications for state registration of rights arising from these contracts shall be submitted exclusively through banks and credit organizations registered on the Cadastre website.
- It is expected that the amendments will simplify the conclusion of multi-party mortgage contracts, allow them to be signed from anywhere in the world, reduce time and procedural costs, and provide citizens with the choice to conclude the contract either with notarization or electronically without it.

“On Approving the Draft Law on Making Supplements and Amendments to the Law on State Registration of Rights to Property” (No. 1159-A, August 21, 2025, effective from August 22, 2025)

- The purpose of these amendments is to ensure the predictability and efficiency of the property rights registration process, as well as to promote the protection of the rights of citizens and economic operators.
 - The draft proposes the introduction of a digital toolkit, an automated rights registration mechanism, which will allow contracts to be electronically signed using the national identification portal, including by individuals located outside Armenia, without additional procedures.
 - The regulations for electronic confirmation of contracts and registration of rights arising from them will operate in pilot mode for one and a half years, and if proven practically viable, will become permanent.
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“On Approving the Draft Law on Climate and the Related Package of Draft Laws” (No. 1168-A, August 21, 2025, effective from August 22, 2025)

- The draft proposes to define the scope of climate policy, the roles of state, regional, and local governance in the development and implementation of climate policy, the status of the Council on Climate Change Issues, climate financing mechanisms, regulatory tools of climate policy, measurement, accountability and certification, international cooperation within the framework of climate policy implementation, the publicity and accessibility of climate-related information, education and science in the field of climate sciences, as well as liability for violations of climate legislation.
- With the adoption of the law, it is expected to ensure proper servicing of international commitments, clarification of powers and responsibilities, introduction of innovative financing mechanisms, and establishment of an institutional system for tracking emissions and results.

“On Approving the Draft Law on Making Amendments and Supplements to the Law on the Budgetary System of the Republic of Armenia” (No. 1164-A, August 21, 2025, effective from August 22, 2025)

- The draft proposes to define provisions in the Law “On the Budgetary System of the Republic of Armenia” that ensure the materialization, assessment, and management of fiscal-specific risks, as well as the publicity of information related to them.
- Specifically, it is proposed to:
 1. Add information related to fiscal-specific risks to the provisions describing the fiscal policy of the Medium-Term Expenditure Framework and the Government’s budget message.
 2. Define in the law that contracts creating contingent liabilities and amendments thereto are subject to preliminary assessment by the authorized body, and clarify that such contracts and amendments are also subject to mandatory registration with the authorized state body.
 3. Include a provision in the law defining the procedure for collecting information by state bodies for the purpose of assessing fiscal-specific risks.
- As a result of the adoption of the draft, a legal toolkit will be created for fiscal-specific risks, along with legal requirements and grounds for presenting information related to them.

“On Approving the Draft Law on Making an Amendment to the Law on State Debt and the Related Package of Draft Laws” (No. 1155-A, August 21, 2025, effective from August 22, 2025)

- The draft laws propose a number of amendments and new regulations in the field of state debt and public sector debt. The definitions of “state debt” and “public sector debt” are being revised.
- The draft grants the authorized body the power to issue state foreign currency bonds.
- The authorized body is also given the authority to make amendments stipulated by the loan agreement after it enters into force.
- Provisions related to state guarantees are being transferred to the Law “On the Budgetary System.”
- Provisions are proposed regarding limits on the amount of state debt. For example, if government debt exceeds 60% of GDP, the assumption of new contingent liabilities and budgetary guarantees is prohibited unless they are included in the budget.
- Overall, the drafts aim to clarify debt policy, enhance transparency and accountability in management, and introduce new restrictions to ensure debt sustainability.

“On Approving the Proposal to Sign the Agreement between the Government of the Republic of Armenia and the Government of the People’s Republic of China on International Road Transport of Passengers and Goods” (No. 1206-A, August 28, 2025, effective from August 29, 2025)

- The agreement will enable the regulation of the process of implementing regular passenger and freight transportation by automobile transport between the two countries and will contribute to the promotion of mutually beneficial economic and business relations between them, the development of the field of interstate transportation by automobile transport, and the expansion of cooperation within the framework of international transport corridors.
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Drafts placed for public discussion on the E-DRAFT platform

“On Amendments to the Law of the Republic of Armenia on Copyright and Related Rights” and “Amendments and Supplements to the Civil Code of the Republic of Armenia” (available via the [following link](#))

- The draft developed by the Ministry of Economy aims to align the legislation regulating copyright and related rights with approaches applied in international practice.
- The draft proposes limitations on copyright that are aimed at ensuring broader public access to works. These will allow educational institutions, libraries, and archives to supply works to each other on a non-commercial basis for distribution to their readers, as well as to provide copies of works to students through secure internal networks.
- In addition, organizations that manage property rights collectively in the field of intellectual property will undergo an accreditation process by the state-authorized body.
- Right-holders who are members of collective management organizations will be granted oversight rights. Specifically, they will have the right to inspect annual reports, review documents related to the calculation and distribution of their due royalties, and request an independent audit. The state-authorized body will also be granted the right to oversee the activities of the organization.
- Regulations related to cable retransmissions and the production and use of audiovisual performance recordings will also be reviewed.

“On Amendments to the Law of December 16, 2021, HO-397-N on Supplements and Amendments to the Civil Code of the Republic of Armenia” (available at the [following link](#)) and “Amendments and Supplements to Resolution No. 14-N of the Government of the Republic of Armenia dated January 5, 2022” (available via the [following link](#))

- The Cadastre Committee of the Republic of Armenia has circulated new regulations regarding unauthorized constructions, which will allow citizens who did not manage to register their unauthorized constructions before the previously established deadline to carry out registration until September 1, 2026.
- This regulation will provide citizens with additional time to register the necessary information and documents regarding unauthorized constructions (including semi-constructed parts) reflected in the 2021 orthophoto maps (orthophotographs).

“On Amending the Resolution No. 1467-N of the Government of the Republic of Armenia dated December 13, 2018” (available via the [following link](#))

- According to Article 122 (2) of the Tax Code, natural loss of property is deducted from gross income within the limits defined by the Government, during the tax year in which the loss occurred or was discovered.
- The issue is that, for the purpose of determining the profit tax base, the natural loss rates during storage for certain types of fruits and vegetables (pineapple, orange, mandarin, lemon, kiwi, etc.) that are deductible from gross income have not been defined.
- The draft proposes to define the natural loss rates during storage for certain types of fruits and vegetables that are deductible from gross income for the purpose of determining the profit tax base.

“Concept Law on Residential Development Activities” (available via the [following link](#))

- Taking into account the issues arising in the construction sector (such as the bankruptcy of developers and the incomplete construction of buildings) and international best practices, the concept proposes to differentiate residential developers, for whom clear criteria must be established. Only those residential developers who meet these criteria will be allowed to sell real estate that is still under construction, thereby mitigating the existing risks in the sector.

“On Amending Resolution No. 53-N of the Government of the Republic of Armenia dated January 11, 2024” (available via the [following link](#))

- The draft proposes to remove the words “Information on the monetary reserves of the Central Bank of the Republic of Armenia for each nominal value, the production technology of the Armenian dram and its specific security features” from Point 37 of the Annex to Resolution No. 53-N “On Approving the List of Information Classified as State Secrets According to Departmental Affiliation.”
 - If the information regarding the production technology and specific security features of the Armenian dram is no longer classified as a state secret for the purpose of organizing tenders for the issuance of banknotes, it becomes necessary to also remove “Information on the monetary reserves of the Central Bank of the Republic of Armenia for each nominal value” from that list.
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“On Making Supplements and Amendments to the Tax Code of the Republic of Armenia” (available via the [following link](#))

- The Ministry of Finance of the Republic of Armenia proposes amendments to the Tax Code by revising the taxation rules for targeted financial resources received within the framework of state-funded programs.
- Currently, amounts received as compensation for incurred expenses or losses are considered income in the year they are received, which creates a profit tax burden, especially in the agricultural sector, where income from the sale of products is exempt from taxation.
- The draft proposes that amounts received as compensation for expenses related to the acquisition, construction, creation, or development of assets be considered income only in the year when the asset is recognized as an expense or loss.
- At the same time, the draft proposes to define that, for the purpose of determining the profit tax base for profit taxpayers, the amounts received within the framework of state-funded agricultural support programs, such as loans (leasing) and subsidies for interest rates calculated on them, shall not be considered income, and the subsidies for interest rates received under such programs shall not be considered expenses.

“On Making Supplements to Order N-2-N of January 8, 2016 of the Minister of Finance of the Republic of Armenia” (available via the [following link](#))

- The draft order of the Minister of Finance of the Republic of Armenia proposes to make supplements to Order No. 2-N of January 8, 2016, to ensure effective accounting and control of IT assets in public sector organizations.
- The draft was developed based on the decision of the Council for the Management of Information Systems of Armenia dated September 27, 2024, and aims to:
 1. Introduce a unified system for inventorying IT assets,
 2. Increase transparency and accountability in accounting,
 3. Ensure compliance with modern requirements of information security and strategic management.
- It is expected that the new regulation will enhance the efficiency of IT asset management in the public sector.

“On Making Supplements to the Law on Customs Regulation and the Law on State Duty” (available via the [following link](#))

- According to the draft proposed by the State Revenue Committee of the Republic of Armenia, it is envisaged that the flow of freight vehicles exiting the Republic of Armenia through automobile border crossing points will be regulated through a queue management system.
- It is proposed to organize paid parking operations near the automobile border crossing points, within which a corresponding electronic queue management system will operate, for the purpose of exchanging necessary information related to the registration of freight vehicle movement, queuing, and granting permission to enter the crossing point.
- Under the Law “On Customs Regulation,” it is proposed to define:
 1. The requirements for persons operating accumulation parking areas for the purpose of vehicle queuing,
 2. The distance from automobile crossing points for the creation of accumulation parking areas,
 3. The services provided by persons operating accumulation parking areas,
 4. The requirements for freight vehicles,
 5. The norms of electronic interaction between the State Revenue Committee of the Republic of Armenia and the persons operating accumulation parking areas,
 6. Specific powers assigned to the State Revenue Committee and the Government of the Republic of Armenia.
- The Law “On State Duty” proposes a rate of AMD 3,000,000 for the queuing service (entry, parking, exit) of every three thousand freight vehicles exiting the Republic of Armenia through the customs authorities’ queue management system, operated by the accumulation parking service provider.

“On Making Amendments to the Law on State Registration of Rights to Property” (available via [the following link](#))

- To increase the efficiency of the activities of the Cadastre Committee and improve the quality of the services provided, it is planned to optimize the network of service offices and establish consultation centers in Yerevan and several regions.
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“On Making Amendments and Supplements to the Law on Bank Restructuring and to Several Related Laws” (available via the [following link](#))

- The Central Bank of the Republic of Armenia has developed a legislative package of amendments and supplements to the Law “On Bank Restructuring” and several related laws, which aims to introduce modern bank resolution mechanisms.
- The package includes:
 - 1.Introduction of the bank resolution institution, with exclusive authority for bank resolution assigned to the Central Bank,
 - 2.Introduction of tools and mechanisms aligned with international standards, such as bank sale, bridge bank, asset separation, and internal support,
 - 3.Granted the Central Bank the authority and ability to write down and convert capital instruments to absorb losses and replenish capital in problematic banks,
 - 4.Establishment of a Resolution Fund, formed through contributions from banks (target level: at least 0.5% of system liabilities over 10 years following the law’s entry into force). Banks will make quarterly payments of up to 0.1% of their assets as of the last day of the previous quarter,
 - 5.If, as a result of bank resolution, any participant or creditor of the resolved bank incurs greater losses than they would have under a legally defined liquidation process, the damage will be compensated according to the procedure defined by the draft law.
- The draft was developed based on recommendations from the IMF and the World Bank.
- It is expected that the amendments will enable effective management of financial crises.

“On Making an Amendment to the Law on Investment Funds” (available via the [following link](#))

- The draft developed by the Ministry of Economy of the Republic of Armenia and the EBRD’s Armenia Investment Council proposes to increase the maximum number of participants in non-public investment funds from the current 49 to 99.
- The amendment aims to align the operation of investment funds with international practice, where the key distinguishing criterion of non-public funds is the prohibition of public offering of securities, rather than the number of participants.
- The adoption of the draft is expected to promote investment inflows into Armenia and enhance the ability of economic operators to raise capital without additional expenditures from the state budget.

“On Making an Amendment to the Code of Administrative Procedure of the Republic of Armenia” (available via the [following link](#))

- The draft proposes to eliminate the 5-day period for the entry into force of the decision to revoke the suspension of an administrative act.
- Currently, the regulations of the Code of Administrative Procedure have created a disproportionate situation: interim judicial acts suspending the execution of an administrative act enter into force immediately, while decisions to revoke them enter into force only after a 5-day period.
- This approach leads to serious problems for the business environment, especially in the construction sector: when the suspension of a construction permit is revoked, developers are effectively deprived of the ability to immediately resume work, which causes additional expenses, damages, and reduces trust in the investment climate.
- Considering that the purpose of the immediate entry into force of decisions to suspend the execution of an administrative act is to protect the interests of the claimant, then by the same logic, decisions to revoke such suspensions should also enter into force immediately, to protect the interests of the addressee of the administrative act.
- Eliminating the disproportion between the interests of the claimant and the addressee is necessary to ensure the stability of the investment environment.

“On Making Supplements to the Law of the Republic of Armenia on Regulation of Gaming Activities and to the Law of the Republic of Armenia on Public-Private Partnership” (available via the [following link](#))

- The draft laws propose to establish a provision regarding judicial appeal of the results of the selection procedure for the gaming activity regulation operator, and to set a clear time limit of two months, which begins from the date of the contested decision or the performance (or non-performance) of the action.
 - At the same time, it is proposed to set a two-month period for judicial appeal of the results of the public-private partnership (PPP) procedure, which also begins from the date of the contested decision or the performance (or non-performance) of the action.
 - Simultaneously, the transitional provisions of the drafts stipulate that actions performed (or inaction demonstrated) or decisions made prior to the entry into force of the respective laws may be appealed in court within two months following the date the law enters into force, thereby ensuring the full realization of the right to judicial protection.
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“On Making Amendments and Supplements to Resolution No. 86-N of February 2, 2017 of the Government of the Republic of Armenia” (available via the [following link](#))

- In accordance with the amendments made by Law HO-106-N dated February 28, 2024, the draft clarifies the names of the relevant calculations used as the basis for calculating the stamp duty in Government Decision No. N 86-N dated February 2, 2017.
- At the same time, the draft proposes to define that:
 - 1.If the stamp duty payer (either independently or through a tax agent) has overpaid stamp duty obligations based on corrected calculations submitted to the tax authority, and those amounts have been transferred to the Compensation Fund, then the tax authority, in coordination with the Compensation Fund, shall automatically and electronically submit to the Compensation Fund the relevant information regarding those individuals (including their taxpayer identification number, public service number, or certificate number confirming the absence of a public service number), the overpaid stamp duty amounts, and the amount of stamp duty calculated as a result of the corrected calculations.
 - 2.After transferring the overpaid stamp duty amounts to the appropriate treasury account, the Compensation Fund shall automatically and electronically provide the tax authority with the data regarding the transferred amount, in coordination with the tax authority, for the purpose of recalculating the overpaid stamp duty amounts.
 - 3.If an individual has paid stamp duties from their income for the reporting year both independently and through a tax agent, and the stamp duties have been partially refunded, it shall be considered that, based on the application and in accordance with the established procedure, the stamp duties calculated and paid independently by the individual from their income for the reporting year have been refunded first.

“On Making Amendments to the Law on Export, Transit Transportation through the Territory of the Republic of Armenia, and Transfer of Dual-Use Goods, Information, and Intellectual Property Results under Control” and “On Making Amendments to Resolution No. 924-N of July 1, 2010, of the Government of the Republic of Armenia” (available via the [following link](#))

- The draft circulated by the Ministry of Economy proposes amendments aimed at shortening the timeframes for issuing permits for the export and transit transportation of dual-use goods, information, and intellectual property results.

- The amendments to the law are as follows:
 - 1.The decision to grant or deny permission for the export of controlled goods or intangible assets must be made within the timeframe defined by the Government.
 - 2.In case of negative opinions from interested state bodies, the matter is submitted to the Prime Minister of the Republic of Armenia.
 - 3.In such cases, the decision-making period may be extended according to the procedure established by the Government.
- The transit transportation procedure is also clarified.
- For example, if the transportation contradicts Armenia’s international obligations or harms national security, the authorized body must notify the economic operator and the customs authority within the defined timeframe and prohibit the transportation.

“On Making Supplements to the Code of Civil Procedure of the Republic of Armenia” and “On Making a Supplement to the Law of the Republic of Armenia on Procurement” (available via the [following link](#))

- The draft proposes to add a provision to the regulations on securing claims in the Code of Civil Procedure that would guarantee that judicial appeals of the results of the selection competition for the gaming activity regulation operator will not suspend the competition process or the operator’s activities.
 - In other words, if a court case is initiated, no measure of securing the claim may be applied within the scope of that case that would result in the suspension of the operator selection process or its activities.
 - At the same time, the amendment to the Law of the Republic of Armenia “On Procurement” clarifies that the provisions of that law do not apply to the competition for selecting the gaming activity regulation operator or to the transactions concluded as a result of that competition.
 - The adoption of the draft is expected to establish proper guarantees for conducting the selection competition for the gaming activity regulation operator and to eliminate the possibility of suspending the competition.
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“On Making Amendments and Supplements to the Tax Code of the Republic of Armenia” and “On making Supplements to the Code of Administrative Offenses of the Republic of Armenia” (available via the [following link](#))

- It is proposed to extend the value-added tax (VAT) exemption defined by Article 64 of the Tax Code of the Republic of Armenia (HO-165) for another two years, from January 1, 2026, to December 31, 2027. The adoption of the draft is expected to create favorable conditions for promoting the acquisition and operation of electric motor vehicles in the country, ensuring the continuity of already recorded positive outcomes, and reducing atmospheric air pollution.
- The draft proposes to extend the VAT exemption defined by Article 64 of the Tax Code of the Republic of Armenia for another two years, from January 1, 2026, to December 31, 2027.
 1. From January 1, 2026 to December 31, 2026 inclusive: The customs clearance under the “Release for Domestic Consumption” procedure or the importation by individuals as personal-use vehicles and release for free circulation, or importation from EAEU member states or alienation within the territory of the Republic of Armenia of electric motor vehicles classified under EAEU HS codes 8702 40 000, 8703 80 000, and 8711 60, and released after December 31, 2023.
 2. From January 1, 2027 to December 31, 2027 inclusive: The customs clearance under the “Release for Domestic Consumption” procedure or the importation by individuals as personal-use vehicles and release for free circulation, or importation from EAEU member states or alienation within the territory of the Republic of Armenia of electric motor vehicles classified under EAEU HS codes 8702 40 000, 8703 80 000, and 8711 60, and released after December 31, 2024.
- The draft also proposes to establish a penalty of 20% of the declared value for failure to register, within the legally prescribed timeframe, an electric motor vehicle imported into the Republic of Armenia under the VAT exemption privilege.

“Program for the Prevention and Eradication of Brucellosis in Agricultural Animals” and “2026–2030 Support Program for Owners of Agricultural Animals, Processing Companies, and Economic Operators Providing Slaughterhouse Services” (available via the [following link](#))

- As a result of the adoption of the draft, it is expected to establish a control system in which resources will be directed toward reducing brucellosis cases, thereby preventing the emergence of new cases among the population. The number of unsafe settlements and communities will decrease, while the number of safe settlements and communities will increase.
- A tailored assessment and management of the risks of brucellosis penetration and spread will be carried out, along with a revision of the brucellosis control policy, under which, alongside testing and slaughter measures, a transition will be made to vaccinating large and small ruminants against brucellosis.
- As a result, for the first time in the Republic of Armenia, a zoning and classification system for infectious animal diseases will be created, complete with its own software and servicing infrastructure.
- Simultaneously, the adoption of the draft will ensure the legal regulation of the compensation process for owners of animals that have been destroyed or subjected to sanitary slaughter (forced culling), since the compensation process is a key component in promoting livestock development and is widely practiced in international frameworks.

Thank you !
