

# Monthly Newsletter on Regulatory and Legislative Changes



NOVEMBER 2025

## Changes to the Legislative Framework

### **On Amendments and Supplements to the Law “On Energy” HO-334-N (adopted on 24.10.2025, effective from 12.11.2025)**

- Henceforth, any person, including a consumer, may provide electric vehicle charging services, which shall not be deemed an activity subject to licensing in the field of energy. It is also envisaged that the electric energy supplied to the consumer may be consumed by the latter also at a parking area belonging to him/her and located outside the territory where the consumption system is situated, as well as in another residential area registered as an independent property unit, whose consumption system is connected to the consumer’s consumption system by the consumer.

### **On Amendments and a Supplement to the Code of the Republic of Armenia on Administrative Offences HO-382-N, and on Supplements to the Criminal Code of the Republic of Armenia HO-383-N (adopted on 13.11.2025, effective from 01.01.2026)**

- It is envisaged, within the scope of the liability prescribed by the Code of the Republic of Armenia on Administrative Offences for the alienation of unstamped goods subject to stamping with excise stamps, labels or control (identification) marks, to specify the acts constituting an offence and to increase the amounts of the fines currently in force. It is also envisaged to provide for the confiscation of the item which is the direct object of the administrative offence.
- Criminal liability is also established for the manufacturing, storing, transporting, sending, acquiring, or using or selling counterfeit control marks for the purpose of putting them into circulation.

### **On Amendments and Supplements to the Law “On State Registration of Rights to Property” HO-342-N (adopted on 22.10.2025, effective from 01.01.2026)**

- It is envisaged that all documents submitted or drawn up after January 1, 2026 shall be kept only in cadastral files maintained in electronic form. It is prescribed that the basis for instituting the state registration procedure shall be the application submitted by the registration subject requesting state registration of a right, which shall be filed through the electronic system of the official website of the State Register of Real Estate and shall be certified by an electronic signature, except for cases provided for by law where the application may also be submitted to a customer service office. The application and the attached documents are digitized and entered into the electronic system. Following the entry of the application, the applicant is provided with an extract on acceptance of the application containing a quick response (QR) code.

### **On Supplements to the Law “On Medical Care and Services to the Population” HO-338-N (adopted on 22.10.2025, effective from 12.11.2025)**

- The notion of a register of organizations carrying out laboratory activities is defined, and the authority of the state authorized body in the field of health care to assess compliance with the introduction of a quality management system is established. It is also provided that, where a quality management system is not introduced within the prescribed period in an organization carrying out laboratory activities, the operation of that organization’s licence for the provision of medical care and services of laboratory-diagnostic type shall be suspended.

**On Amendments to the Law “On Language” HO-332-N (adopted on 24.10.2025, effective from 12.11.2025)**

- It is envisaged that the standardization of translated and borrowed concepts and proper names used in state document circulation and legislation shall be carried out by the Standardization Commission.

**On Amendments to the Law “On Procurement” HO-336-N (adopted on 24.10.2025, effective from 12.11.2025)**

- Within the framework of regulating the inadmissibility of splitting or grouping procurements and of changing the characteristics of the subject-matter of procurement, it shall be prohibited not only to split a single subject-matter of procurement into separate lots, but also to change the subject-matter of procurement, and to group in one lot subjects of procurement having different characteristics, except in cases where the contracting authority substantiates the necessity of such grouping.

**On Supplements to the Land Code of the Republic of Armenia HO-341-N (adopted on 22.10.2025, effective from 15.11.2025)**

- It is envisaged that the lease term of pastures from agricultural lands may be extended for up to 25 years for the purpose of implementing social or charitable programs or investment programs approved by the Government (including a PPP program provided for by the Law “On Public-Private Partnership”). In the case of granting pastures from agricultural lands under a lease right for the implementation of the above-mentioned programs, the lessee shall be obliged to use them in accordance with their designated and functional purpose.

**On Amendments and Supplements to the Law “On State Non-Commercial Organizations” and Other Related Laws HO-343-N (adopted on 22.10.2025, effective after the relevant sub-legislative normative legal acts enter into force)**

- It is envisaged that state organizations will lease immovable property from the State instead of using it free of charge. A state organization shall not have the right to alienate, pledge, or transfer for gratuitous use the property handed over to it or provided to it under lease, nor the rights it has in respect of such property.

**On Supplements and an Amendment to the Law “On State Registration of Rights to Property” and Other Related Laws HO-350-N (adopted on 22.10.2025, effective from the moment of entry into force of the relevant sub-legislative normative legal act)**

- By this amendment, the full applicability of the electronic system will be ensured by also submitting, in electronic form, to the State Register of Real Estate the acts adopted by courts on applying or lifting restrictions with regard to immovable property.
- It is prescribed that the decision on applying a measure securing a claim in respect of or in connection with immovable property shall be sent by the court to the State Register of Real Estate by electronic means, without sending the writ of execution for compulsory enforcement, and that the Administrative Court shall send, by electronic means, to the State Register of Real Estate its decisions on fully or partially suspending the execution of an administrative act adopted by the State Register of Real Estate with respect to immovable property, as well as on amending or annulling that decision.

**On Amendment to the Constitutional Law “Judicial Code of the Republic of Armenia” HO-335-N (adopted on 24.10.2025, effective from 12.11.2025)**

- It is envisaged that henceforth the decisions of the Supreme Judicial Council on subjecting a judge and a member of the Supreme Judicial Council to disciplinary liability, as well as on terminating the powers of a judge and a member of the Supreme Judicial Council, and on giving consent to instituting criminal prosecution against or depriving of liberty a judge and a member of the Supreme Judicial Council in connection with the exercise of their powers, shall be adopted by a majority of the votes of the total number of members of the Supreme Judicial Council (by open vote in the deliberation room).

**On Amendments to the Law “On Service in the Judicial Department” HO-337-N (adopted on 24.10.2025, effective from 21.11.2025)**

- It is prescribed that, for appointment to the position of Head of the Judicial Department and to the position of head of a separate structural subdivision, it shall be sufficient to hold either a bachelor’s degree in law or a master’s degree in law.

**On Amendments and Supplements to the Law “On Ensuring the Uniformity of Measurements” HO-374-N (adopted on 13.11.2025, effective from 12.12.2025)**

- The purpose of the legislative amendments is to clarify the relevant regulations in the field of ensuring the uniformity of measurements in the Republic of Armenia and to modernize this field. The Law defines a number of new concepts, metrological and placing-on-the-market requirements for pre-packaged products, metrological and placing-on-the-market requirements for bottles used as measuring containers, the requirements for non-automatic weighing instruments and the procedure for placing them on the market, clarification of the requirements for national and working measurement standards, clarification of the functions reserved to the Authorized Body for Metrology and to the National Body, etc.

**On a Supplement and Amendments to the Law “On the Academy of Justice” HO-333-N (adopted on 22.10.2025, effective from 21.11.2025)**

- It is prescribed that the Rector of the Academy of Justice may, in addition to civil law contracts, also conclude employment contracts with persons involved in the teaching process at the Academy. It is also provided that, where possible, the Academy shall organize accommodation for trainees who permanently reside outside the place of training.

**On a Supplement to the Criminal Code of the Republic of Armenia HO-378-N (adopted on 13.11.2025, effective from 14.12.2025)**

- Henceforth, criminal liability is established for obstructing the professional activities of a medical worker, as well as his/her non-professional auxiliary activities. Liability is also prescribed, as an aggravating circumstance, for cases where the act is committed with a threat of violence or with the use of violence against the medical worker.

**On Amendments and a Supplement to the Law “On the Probation Service” HO-375-N (adopted on 13.11.2025, effective from 12.12.2025)**

- Henceforth, when awarding the next rank to probation officers who have previously served in other state bodies and have been appointed to positions in the Probation Service, the length of service in those bodies under the given rank shall also be taken into account.

**On Amendments to the Law “On the Tax Service” HO-370-N (adopted on 13.11.2025, effective from 03.12.2025), and On Amendments to the Law “On the Customs Service” HO-371-N (adopted on 13.11.2025, effective from 03.12.2025)**

- It is prescribed that the grounds and conditions for the use of physical force, special means and weapons by public servants of the tax authority and the customs authority shall be defined. Public servants shall be entitled, in the cases and in the manner prescribed by law, to use physical force, as well as weapons and special means.

**On Amendments and a Supplement to the Tax Code of the Republic of Armenia HO-377-N (adopted on 13.11.2025, effective from 04.12.2025)**

- The purpose of the amendments is to review, in the Tax Code of the Republic of Armenia, the criteria for the formation of a permanent establishment in cases where a non-resident entity provides labour-supply services, the scope of income derived from sources in the Republic of Armenia by non-resident natural persons, and the provisions on issuing a certificate confirming the status of tax residency of the Republic of Armenia, with a view to automating the process.
- It is envisaged that the tax authority shall provide electronically a certificate on being considered a tax resident of the Republic of Armenia, or shall electronically confirm the form of a certificate attesting to the fact of residency of the Republic of Armenia as prescribed by the legislation of a foreign state.
- The taxpayer shall electronically submit to the tax authority an application in the form approved by the tax authority, the information and/or documents to be contained therein being defined by the Tax Code.

**On Amendments and Supplements to the Law “On Education” and Other Related Laws HO-355-N (adopted on 24.10.2025, effective from 29.11.2025)**

- The amendments are conditioned by the need to review the authorized body for general education institutions in the country and to establish legal regulations on the main directions of its governance and activities.
- It is envisaged that general education schools will move to centralized management, which will contribute to solving numerous sectoral issues, including the implementation of the strategic programme for the development of education and the improvement of the effectiveness of analyses, as well as the preservation of unified messages and approaches in the implementation of reforms.

**On Amendments and Supplements to the Constitutional Law “On the Human Rights Defender” HO-359-N (adopted on 22.10.2025, effective from 20.11.2025)**

- It is envisaged to expand the powers of the Human Rights Defender. In particular, the Defender will be competent to submit a legal position (amicus brief) in relation to applications filed with the Constitutional Court on issues of compliance with the provisions of Chapter 2 of the Constitution. The Defender is also empowered to promote the harmonization of the legislation of the Republic of Armenia and its application with international human rights standards, to conduct research on issues relating to human rights and freedoms, etc.

**On Supplements and Amendments to the Law “On Mediation” and Other Related Laws HO-360-N (adopted on 22.10.2025, effective from 29.11.2025)**

- The concept of co-mediation is defined, according to which, in the presence of mutual consent of the parties or in other cases provided for by law, mediation may be conducted with the involvement of several mediators.
- It is envisaged that the amount of remuneration of mediators shall be determined by agreement between the parties and the mediator, and, where a permanent mediation institution is involved, in accordance with the procedure established by the rules of that institution.

**On Amendments and Supplements to the Family Code of the Republic of Armenia and Other Related Laws HO-363-N (adopted on 22.10.2025, effective from 29.11.2025)**

- Henceforth, in cases of urgent need for alternative care, regulations are to be established with regard to a de facto caregiver and a guardian.
- It has been enshrined that the best interests of the child must mandatorily be ensured in all matters concerning the child, including in cases of adoption and foster care. The clear functions of specialized social workers in the community in the field of child protection have also been established.
- It is further envisaged to establish multidisciplinary child protection councils under the staff of the regional governor, and in the city of Yerevan under the municipality, in order to support the implementation of child protection functions. The role of the National Commission for the Protection of the Rights of the Child has been clarified, and the functions of its Secretariat have been defined. A mandatory reporting obligation has also been established in cases of violence or risk of violence. Payment of maintenance (alimony) shall be made in non-cash form.

**On Supplements and Amendments to the Law “On Waste” HO-372-N (adopted on 13.11.2025, effective from 12.12.2025), and On Supplements to the Code of the Republic of Armenia on Administrative Offences HO-373-N (adopted on 13.11.2025, effective from 03.06.2026)**

- Certain powers of the Government and of the Ministries of Environment and of Health are clarified; in particular, the law will establish the legal basis for the adoption of certain normative legal acts regulating the field of waste management. It is also envisaged to enshrine regulations relating to the licensing of activities involving hazardous waste.
- The processes for waste accounting, hazardous waste registration, submission of statistical reports, and conducting monitoring and studies at waste disposal sites will likewise be clarified. By making a supplement to Article 43.2 of the Code of the Republic of Armenia on Administrative Offences, it is envisaged to establish an administrative sanction, also in respect of landfill operators, for breach of the procedure for carrying out landfill monitoring.

**On Amendment and Supplements to the Tax Code of the Republic of Armenia HO-376-N (adopted on 13.11.2025, effective from 01.01.2026)**

- Under the amendments to the Tax Code of the Republic of Armenia, profit tax payers will be allowed to deduct from their gross income donations made to state general education schools, higher education institutions, and primary vocational (craft) and secondary vocational education institutions in an amount of up to 2.5% of their gross income.

**On Amendments and Supplements to the Water Code of the Republic of Armenia HO-380-N (adopted on 13.11.2025, effective from 14.12.2025), and On Amendment to the Law “On the National Water Program of the Republic of Armenia” HO-381-N (adopted on 13.11.2025, effective from 01.01.2026)**

- The purpose of the Law is to preserve the national water resources through the creation of water resources management mechanisms, to meet the needs of citizens and the economy in water of the necessary quantity and quality through efficient management of usable water resources, and to ensure environmental sustainability.

**On Supplements and Amendments to the Law “On Customs Regulation” HO-379-N (adopted on 13.11.2025, effective from the first day of the seventh month following the month in which the date of official publication)**

- The amendment to the Law is conditioned by the necessity of introducing the electronic system “Unified Account for Customs Payments” (Unified Account), which is aimed at increasing the efficiency of procedures for the recording and extinguishment of obligations in respect of customs payments. The main objectives of introducing the Unified Account are to:
  1. contribute to enhancing the effectiveness of customs administration through the modernization and digitalization of the services provided and of internal business processes;
  2. facilitate the functions carried out by the customs authorities, and automate the processes of accounting for obligations and their extinguishment;
  3. automate the calculation of penalties on outstanding obligations;
  4. ensure centralized management of the accounting of customs payments and of other taxes and duties payable to the customs authorities, as well as of penalties and fines thereon, and the use of the collected information at all stages of customs control for the purpose of selecting customs control objects.
- It is also envisaged that the obligation to perform the customs liabilities of a dissolving legal entity shall be imposed on the liquidation commission of that entity, at the expense of that entity’s monetary funds, including funds received from the sale of its property and goods. The customs liabilities of a reorganized legal entity shall be performed by the legal successor (successors) of that legal entity.

**On Supplements to the Law “On Prevention of Domestic Violence and Protection of Persons Subjected to Domestic Violence” HO-384-N, and on Supplements to the Criminal Code of the Republic of Armenia HO-385-N (adopted on 13.11.2025, effective from 01.03.2026)**

- It is envisaged that a person who has committed violence shall be obliged to wear an electronic monitoring device used for the purpose of ensuring the execution of an emergency intervention order, and that evading or refusing to wear such a device shall entail criminal liability.

**On Ratification of the Agreement “Between the Republic of Armenia and the European Union on the Participation of the Republic of Armenia in European Union Crisis Management Operations” HO-369-N (adopted on 28.11.2025, effective from 29.11.2025)**

- The Agreement “Between the Republic of Armenia and the European Union on the Participation of the Republic of Armenia in European Union Crisis Management Operations” will make it possible to make optimal use of the EU’s experience and knowledge in the field of crisis management.

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# CHANGES TO GOVERNMENT RESOLUTIONS

## **On Amendment to Resolution No. 1125-L of July 6, 2023 of the Government of the Republic of Armenia (No. 1558-L, adopted on 06.11.2025, effective from 08.11.2025)**

- The amendments introduced by the Resolution are aimed at clarifying and tightening the application of the “State Support Program for Issuance and Rating”. First, it is proposed that state support under the Program shall be provided only to those companies that have acceded to the Corporate Governance Code approved by the order of the Minister of Economy of the Republic of Armenia.
- The procedure for applying for and receiving support for the circulation of bonds is also clarified. Within the instrument for the issuance, placement and listing of shares, the reimbursable costs will also include the costs of acquiring investment services, and, in the case of obtaining a rating from international rating agencies, a maximum reimbursement amount of up to AMD 50 million is established.

## **On Approval of the Occupational Safety Rules in the Field of Crop Production (Resolution No. 1578-N, adopted on 06.11.2025, effective from 06.01.2026)**

- The Resolution establishes a systematized regulation of occupational safety in the field of crop production, in particular in greenhouse farms, open fields and orchards. It defines the employer’s obligations with regard to ensuring occupational safety and the protection of workers’ health, fire safety, the provision of personal protective equipment, the provision of safety signs, as well as the organization of the safe storage, use and disposal of residues of pesticides and agrochemicals.
- At the same time, the duties of workers are enshrined in terms of complying with established safety rules, operating machinery, meeting fire and electrical safety requirements, using personal protective equipment, and undergoing medical examinations.
- At the same time, the duties of workers are laid down in respect of compliance with the established safety rules, operation of machinery and equipment, fire and electrical safety requirements. A number of prohibitions and special safety regimes are also established for particularly high-risk work, including the use of pesticides, work at height, work near power transmission lines, on steep slopes and in the presence of other hazardous factors.

- The Resolution further provides that, in matters not regulated, the general normative legal acts on occupational safety, first and foremost the requirements of the Labour Code of the Republic of Armenia, shall apply, and it grants employers the possibility to establish internal safety requirements, by way of exception, regarding the use of personal protective equipment and the undergoing of medical examinations.

## **On Supplements and Amendments to Resolution No. 665-N of May 5, 2011 of the Government of the Republic of Armenia (Resolution No. 1569-N, adopted on 06.11.2025, effective from 08.11.2025)**

- By this Resolution, the rules for the granting of pensions, the calculation of employment record (length of service) and the verification of data are reviewed and simplified.
  - It is clearly established that the authorized body in the field is the Ministry of Labour and Social Affairs (as well as the Unified Social Service), and the procedures for the granting and restoration of pensions in case of loss of breadwinner, disability, during studies, and for pensions transferred from the Russian Federation are revised.
  - The rules for verifying the data and documents submitted by citizens, and the procedures for recording employment and military service are clarified, including in cases where they are confirmed by a court judgment or contain technical discrepancies in personal data.
  - The list of documents confirming length of service is supplemented, the conditions for the payment of pensions by power of attorney are clarified, and the previous rules on paper pension certificates are repealed, taking into account the use of electronic certificates and QR codes.
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**On Amendment to Resolution No. 1524-N of December 25, 2014 of the Government of the Republic of Armenia (Resolution No. 1591-N, adopted on 14.11.2025, effective from 24.11.2025)**

- The Resolution proposes to review the procedure for providing information by the customs authorities on the performance (execution) of licences. Whereas under the current procedure the customs authorities are obliged, once every three months, to provide in electronic form comprehensive information on the execution of licences to the competent authorities, the Resolution envisages that such information will be provided only on the basis of requests made by the competent authorities, and not on a periodic basis.
- The amendment is conditioned by the fact that, in the existing declaration and electronic notification systems, analysing the overall dataset and extracting the necessary data on a quarterly basis results in a disproportionately large additional resource and time burden for the customs authorities, especially where the information in declarations is incomplete or inaccurate.

**On Amendments to Resolution No. 808-N of May 25, 2023 of the Government of the Republic of Armenia (Resolution No. 1662-N, adopted on 20.11.2025, effective from 01.01.2026)**

- By this Resolution, amendments are made to Resolution No. 808-N of May 25, 2023 of the Government of the Republic of Armenia, which approved the list of sensitive goods exported from the Republic of Armenia and transited through the territory of the Republic of Armenia.
- The Resolution is supplemented with a new regulation, under which those goods that have already been exported or transited under a permit issued pursuant to the same Resolution and are subsequently returned to Armenia (for example, for repair, replacement or on other grounds for return) and then re-transferred to the same final end-user, shall be controlled within the scope of the same permit, without the need to obtain a new permit.
- At the same time, the annex to the Resolution – the list of sensitive goods – is set out in a new edition. The following HS codes are newly added to the list: 730890, 840991, 841221, 841350, 841950, 841989, 841990, 842123, 842129, 842139, 842199, 842430, 842833, 842839, 842890, 845710, 845811, 845891, 845961, 846693, 847720, 847780, 847910, 847982, 847989, 848180, 850220, 850710, 852990, 853890, 870121, 870899, 871639, 871690, 890400.

- The following goods are removed from the list: goods with HS codes 8504, 8526, 8541 10, 8412 21 800, 8419 50 000, 8421 99 000.

**On Applying a Temporary Restriction on the Export from the Republic of Armenia to Third Countries of Iron and Non-Alloy Steel, Semifinished Products of Iron or Non-Alloy Steel, Steel in the Form of Ingots or Other Primary Forms, Refined Copper and Unwrought Copper Alloys, Unwrought Aluminium, Aluminium Powders and Flakes, and on Defining the Procedure and Conditions for Granting an Export Licence and the Form of the Basic Licence (Resolution No. 1643-N, adopted on 20.11.2025, effective from 03.01.2026)**

- Under this Procedure, a basic licence is to be granted for goods classified under HS codes 7206, 7207, 7224, 7403, 7601 and 7603 being exported, indicating the total quantity of the goods to be exported, and the applicant may export that quantity in separate consignments within the period specified in the licence.
- The Procedure establishes the main concepts, such as the concepts of goods, licensing, applicant and authorized body for the purposes of this act. In this case, the authorized body is the Ministry of Economy of the Republic of Armenia.
- The Resolution also defines the types of licences to be granted, the procedure for submitting an application for a licence and for its issuance, as well as the forms to be completed when submitting an application.

**On Amendments and a Supplement to Resolution No. 2339-L of December 28, 2023 of the Government of the Republic of Armenia (Resolution No. 1665-N, adopted on 27.11.2025, effective from 28.11.2025)**

- By this Resolution, the mechanism for providing cashback (rebate) from non-cash payments made by pensioners is amended: the interest rate used to calculate the amount of cashback is increased from 12% to 20%, and the maximum amount for one month is increased from AMD 6,000 to AMD 10,000, while it is clearly established that no cashback is calculated from payments made for utility services.
- The period of application of the measure is extended until December 31, 2026, and it is applied to non-cash payments made after January 1, 2026.

**On Amendment to Resolution No. 1450-L of August 24, 2023 of the Government of the Republic of Armenia (Resolution No. 1680-L, adopted on 27.11.2025, effective from 28.11.2025)**

- By this Resolution, it is envisaged to extend, in the Resolution “On Approving the Investment Attraction Programme”, the time-limit for introducing the system for ongoing monitoring and evaluation of investments, including incentives: the completion date of the measure defined by the annex to the Programme is changed from December 2025 to December 2026.
- This is conditioned by the fact that, first, the database of the register of foreign investments must be fully formed and put into operation, which will serve as the analytical basis for monitoring and evaluating investment policy, and only thereafter will it be possible to introduce the full system for ongoing monitoring and evaluation of investments.

**On Amendment to Resolution No. 53-N of January 11, 2024 of the Government of the Republic of Armenia (Resolution No. 1671-N, adopted on 27.11.2025, effective from 28.11.2025)**

- The Resolution proposes to remove the provision under which information on the monetary reserves of the Central Bank of the Republic of Armenia by each denomination, as well as data on the technology of printing the Armenian dram and its special security features, were classified as state secrets.
- It is noted that the security features and technical characteristics of banknotes, in reality, cannot be considered secret, since they are developed by foreign entities, are used on the currencies of other countries, are known to manufacturers and sector experts, and are widely accessible to the public through reference materials, the media and the internet.
- Moreover, in the course of tenders for banknote issuance and the conclusion of contracts with winning mints, the “secret” status of such data excessively complicates cooperation, increases costs and timeframes, and creates a risk of terminating already established partnership relations.
- For this reason, it is proposed to remove the above-mentioned information from the list of data considered state secrets, so that the process of issuing the national currency may become more efficient.

**On Amendment to Resolution No. 1442-N of October 21, 2010 of the Government of the Republic of Armenia (Resolution No. 1702-N, adopted on 27.11.2025, effective from 29.11.2026)**

- By this Resolution, the preferential regime is extended and clarified until December 31, 2026, under which it is permitted to import into Armenia, for domestic consumption, certain meat products, fish species and foodstuffs (classified under EAEU HS codes 0206, 0207, 0209, 0210, 0301–0308, 1601, 1602, 1604, 1605) from producers in the European Union, the United Kingdom, Iceland, Norway, Switzerland, Canada, the United States and Georgia, even if those producer organizations of third countries have not yet been included in the Unified Register of Economic Operators Subject to Veterinary Control of the EAEU or have a restricted status therein.

**On Defining the Minimum Amount for the Sale of the Debtor's Sole Dwelling and the Procedure for Disposal of the Minimum Amount Returned from the Sale of the Debtor's Sole Dwelling (Resolution No. 1709-N, adopted on 27.11.2025, effective from 01.01.2026)**

- The Resolution establishes that the minimum amount for the sale of the sole dwelling of a debtor who is a natural person (including an individual entrepreneur) is AMD 7,800,000, and where only a share in that dwelling is sold, the minimum amount is calculated as the product of that figure and the size of the share.
- That minimum amount, at the debtor's choice, is kept either on the deposit account of the Compulsory Enforcement Service or on a special bank account of the debtor and may be used only for the purchase or lease of a dwelling, for the treatment or education of the debtor or his/her close relative, as well as for the execution of the enforcement document, by transferring the amount directly to the bank account indicated in the relevant contract or decision.
- At the same time, Resolution No. 808-N of 2017 regulating the same matter is declared invalid, and the new regulation shall apply from the date of entry into force of the Law “On Enforcement Proceedings”, that is, from 01.01.2026.

**On Declaring Certain Resolutions of the Government of the Republic of Armenia Invalid (Resolution No. 1694-N, adopted on 27.11.2025, effective from 01.01.2026)**

- By this Resolution, it is envisaged to declare invalid three Resolutions of the Government of the Republic of Armenia concerning the procedures for compulsory auctions, for selecting the media outlet publishing information on auctions, and for selecting licensed real estate valuers in the course of compulsory enforcement, taking into account that these relations are now fully regulated by the new Law “On Enforcement Proceedings”.
- At the same time, it is established that those Resolutions shall continue to apply only to such enforcement proceedings in respect of which, under the transitional provisions laid down by legislation, the Law “On Compulsory Enforcement of Judicial Acts” remains applicable, while the new regulation shall operate from the date of entry into force of the Law “On Enforcement Proceedings”, that is, from 01.01.2026.
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**On Defining the Procedures for Electronic Exchange of Documents and Data between the Compulsory Enforcement Service and State and Local Self-Government Bodies, Courts and Notaries, and for the Compulsory Enforcer to Obtain from Registration Bodies Personal and Other Data Identifying the Debtor and the Authorized Person of the Debtor Legal Entity and Necessary for Carrying Out Enforcement Actions, as well as the Debtor’s Contact Data from the Operator or Service Provider (Resolution No. 1710-N, adopted on 27.11.2025, effective from 01.01.2026)**

- The Resolution establishes a unified procedure for electronic document circulation and data exchange between the Compulsory Enforcement Service, state and local self-government bodies, courts and notaries, as well as the rules and time-limits for obtaining from registration bodies the personal data and other necessary data of the debtor, his/her authorized persons, marital status, property and other required personal data, and for obtaining the debtor’s contact data from communication operators.
  - At the same time, it is envisaged that all this shall be carried out via special communication channels and interoperable information systems, the respective bodies being obliged to adapt and update their systems. The two previous regulations on electronic document circulation (Resolutions No. 350-N and No. 687-N) are declared invalid, and the new procedure shall apply from the date of entry into force of the Law “On Enforcement Proceedings”, that is, from 01.01.2026.
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## DRAFT LAWS APPROVED BY THE GOVERNMENT

### **On the Opinion of the Government of the Republic of Armenia on the Draft Law of the Republic of Armenia “On Amendment to the Law ‘On State Duty’” (Resolution No. 1566-L, adopted on 06.11.2025, effective from 07.11.2025)**

- The Government of Armenia has given a positive opinion on the draft law, under which it is envisaged to increase the state duty for import licences for steel rebars (EAEU HS codes 7214, 7215) from 29-fold to 45-fold of the base duty for the import of each quantity of goods of up to 1 tonne. The proposed amendment is aimed at levelling the competitive conditions between rebars imported from Iran and rebars of domestic production, taking into account the customs duty preferences granted under the free trade regime.

### **On Giving Approval to the Draft Laws of the Republic of Armenia “On Amendment and Supplement to the Law ‘On Trade and Services’”, “On Supplements to the Code of the Republic of Armenia on Administrative Offences” and “On Supplements and Amendment to the Law ‘On Market Surveillance’” (Resolution No. 1590-A, adopted on 14.11.2025, effective from 15.11.2025)**

- By this package of legislative amendments it is proposed to tighten and expand the restrictions on single-use plastics. In the Law “On Trade and Services” the concept of a “single-use plastic product” is defined and, in effect, almost all plastic bags are prohibited, except for bags intended for weighing/packaging and refuse sacks made from secondary raw materials. The prohibition will apply not only to sale, but also to the presence of such products or their disposal in any manner, as well as to certain types of single-use plastic tableware and containers – plates, cups, stirrers and food containers – subject to certain exceptions. The prohibition on some of these items will enter into force from January 1, 2027.
- A new regulation is introduced into the Code of the Republic of Armenia on Administrative Offences, under which the presence or alienation of the target group of single-use plastic products will constitute a separate offence, providing fines and in the case of a first violation, a warning. At the same time, the body vested with powers to monitor these violations will be not only the community, but also the Market Surveillance Inspectorate.

- In the Law “On Market Surveillance” a new and more effective supervisory mechanism called “observation” is introduced, which the Market Surveillance Inspectorate may carry out without prior notice, for up to 5 working days, on the basis of a record, explanations and a prescription (order). Observation-based supervision is linked to two areas: the prohibitions on single-use plastics (plastic bags, tableware) and the restrictions on the trade, packaging, advertising or sponsorship and sale of tobacco products and their substitutes.

### **On Giving Approval to the Draft Law of the Republic of Armenia “On Supplement and Amendment to the Law ‘On State Duty’” (Resolution No. 1595-A, adopted on 14.11.2025, effective from 15.11.2025)**

- The Draft Law envisages amending Article 29 of the Law “On State Duty” with a view to clarifying and expanding the exemption from payment of the state duty for the departure of air passengers. In particular, it is stipulated that the exemption may also be used by passengers departing on Armenian air carriers which, due to being included in the EU flight safety “black list” and therefore being unable to serve certain IATA airports under their own code, have organised and operated flights to the same destinations using wet-leased aircraft; in this case, those airports are considered “unserved”, and the passengers are likewise exempted from payment of the duty.
  - The regime of the benefit’s duration is also revised: the benefit granted for 36 months may be extended up to two times, for 24 months on each occasion, and the Government of the Republic of Armenia is empowered to define how such extension is to be discussed and decided, as well as the requirements for an “unserved destination” and for the minimum frequency of flights.
  - It is stipulated that this amendment to the Law shall apply to legal relations arising as from January 1, 2020; the necessary amendments to sub-legislative acts must be made within three months; and the new exemption envisaged under the special wet-lease regime may be used within one year from the date of entry into force of the amendment to the Law.
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**On the Draft Law of the Republic of Armenia “On Ratification of the Agreement ‘On Economic Partnership between the Eurasian Economic Union and its Member States, of the One Part, and the United Arab Emirates, of the Other Part’” (Resolution No. 1603-A, adopted on 14.11.2025, effective from 15.11.2025)**

- The Agreement “On Economic Partnership between the Eurasian Economic Union and its Member States, of the one part, and the United Arab Emirates, of the other part”, signed in Minsk on June 27, 2025, is aimed at liberalizing and simplifying trade in goods between the Parties through the reduction of tariff and non-tariff barriers and through clearer and more transparent rules in such areas as customs, sanitary measures, technical regulation, public procurement, electronic commerce and others.
- Under the Agreement, EAEU countries obtain preferential access to the UAE market for 86% of the commodity nomenclature, while for Armenia a preferential regime is established for around 95% of its current exports, as a result of which the average customs duty will be reduced from 6% to 2.6%, creating a subsidy effect of about USD 500,000.
- The Agreement highlights the large, still untapped potential of the UAE market for agricultural products of primary export interest to Armenia (a number of fruits, juices, honey, etc.), industrial products (aluminium, medical and radio-electronic equipment, furniture, etc.), as well as jewellery, the realization of which will become possible following the entry into force of the Agreement.

**On Giving Approval to the Draft Law of the Republic of Armenia “On Amendments and Supplements to the Tax Code of the Republic of Armenia” (Resolution No. 1605-A, adopted on 14.11.2025, effective from 15.11.2025)**

- Under the draft amendment, it is proposed to establish in the Tax Code of the Republic of Armenia unified rules for the supply of goods to individuals via EAEU electronic trading platforms, namely: who is considered the operator of an electronic trading platform, what is meant by “electronic trade in goods”, when the place of supply is considered to be the Republic of Armenia, how the tax base is determined in the case of transactions in foreign currency, and which date is considered the moment of supply for VAT calculation purposes.

- The same regulation distinguishes between transactions involving the import of goods and those involving exports of goods to the EAEU territory, establishes that in many cases the obligation to calculate and pay VAT shall be borne by the platform operator itself, and envisages a 0% VAT rate for certain export transactions carried out by Armenian taxpayers via EAEU electronic platforms, on condition that the platform submits detailed information on those transactions to the tax authority.
- It also sets the deadlines for filing reports (by the 20th day of the following month), clarifies the procedure for paying import VAT, and provides that operators of electronic trading platforms may not operate under special taxation regimes.

**On Giving Approval to the Draft Constitutional Law “On Supplement to the Constitutional Law ‘Judicial Code of the Republic of Armenia’” and Draft Related Laws (Resolution No. 1677-A, adopted on 27.11.2025, effective from 28.11.2025)**

- It is envisaged to reform the regulations on the publicity of integrity checks (vetting) in the judicial and anti-corruption systems, by reconciling the requirement of transparency with the need to protect personal data.
  - In particular, amendments to the “Judicial Code”, the “Rules of Procedure of the National Assembly”, the Law “On the Corruption Prevention Commission”, and the laws on the Prosecutor’s Office, the Anti-Corruption Committee and the Investigative Committee provide that only the final part of the advisory opinions of the Corruption Prevention Commission concerning judges, Constitutional Court judges, the President of the Court of Cassation, members of the Supreme Judicial Council, the Prosecutor General, the Chair and Deputy Chairs of the Anti-Corruption Committee, as well as the Chair, Deputy Chairs and promotion-eligible investigators of the Investigative Committee, shall become public. Publication on the website of the respective body is mandatory within three days following the decision on appointment or election.
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**On Giving Approval to the Draft Bankruptcy Code of the Republic of Armenia and Draft Related Laws (Resolution No. 1667-A, adopted on 27.11.2025, effective from 28.11.2025)**

- A new “Bankruptcy Code” is adopted, which, in a single comprehensive act, regulates all relations connected with the risk of insolvency, including preventive restructuring, financial rehabilitation, sale of assets, the role of the creditors’ meeting and creditors’ committee, the jurisdiction of the bankruptcy court and detailed procedural rules, as well as the underlying principles of bankruptcy proceedings, such as equality of creditors, fair distribution, transparency, etc.
- At the same time, clear insolvency thresholds are established (for example, uncontested liabilities exceeding 5,000-fold of the minimum monthly wage overdue for more than 3 months, or balance-sheet insolvency), together with the institutions of preventive restructuring and financial rehabilitation, the conditions for discharge of the debts of a debtor who is a natural person, and new rules on jurisdiction and court composition in bankruptcy cases.
- Related amendments are also introduced into the Civil, Administrative and Criminal Procedure codes, the Criminal code, the Tax code and other laws. It is clarified that the interests of a person declared bankrupt in courts are represented by the insolvency administrator; in certain cases the lifting of encumbrances is envisaged in order to enable the sale of assets within bankruptcy proceedings; and certain privileges for actions by creditors are introduced.

**On the Opinion of the Government of the Republic of Armenia on the Draft Law of the Republic of Armenia “On Amendment to the Law ‘On Preservation and Use of Immovable Monuments of History and Culture and of the Historical Environment’” and the Package of Draft Related Laws (Resolution No. 1693-L, adopted on 27.11.2025, effective from 29.11.2025)**

- It is proposed to supplement the provisions of the Law “On Management of State Property” on the specific features of the procedure for alienation of state property with a new subparagraph, according to which, with respect to those state property objects falling within the scope of that Law which are monuments as defined by the said Law (including religious structures included in the state lists of monuments), in cases of their alienation for consideration or gratuitous alienation, the special regulations prescribed by the Law “On Preservation and Use of Immovable Monuments of History and Culture and of the Historical Environment” shall apply.

**On Giving Approval to the Draft Constitutional Law “On Amendments and Supplements to the Constitutional Law ‘Judicial Code of the Republic of Armenia’” and the Draft Law “On Supplement to the Law ‘On Public Service’” (Resolution No. 1668-A, adopted on 27.11.2025, effective from 28.11.2025)**

- It is proposed to review the regulations on the formation and operation of the Ethics and Disciplinary Committee of the General Assembly of Judges. The composition of the Committee is expanded to 11 members, of whom 6 are judges and 5 are non-judge members, and minimum length-of-service thresholds and a requirement of absence of disciplinary liability are introduced for judge members elected from courts of first instance.
  - Special rules of conduct are established for members who are not judges, as well as an integrity verification mechanism. At the same time, it is envisaged that a non-judge member of the Committee may not act as a legal representative in courts during his/her term of office.
  - The range of entities entitled to nominate candidates is also widened: the right to nominate is granted not only to non-governmental organizations, but to all eligible non-commercial organizations (except state non-commercial organizations and foundations) which have in fact operated in the field of human rights, democracy or the judiciary during the last 5 years.
  - The order of precedence in the list of candidates for the position of judge is also revised, giving a more favorable ranking to candidates holding an academic degree and having long-term professional experience.
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# UPCOMING CHANGES TO THE REGULATORY FRAMEWORK

## **THE FOLLOWING DRAFT LAWS WERE ADOPTED IN THE FIRST READING.**

### **On Amendments and Supplements to the Law “On Public and Individual Notifications by Internet” and Other Related Laws (available at the [following link](#))**

- It is proposed that notifications carried out by state and local self-government bodies to natural persons, as well as to legal entities and individual entrepreneurs, be made exclusively by electronic means.
- As an electronic means, it is envisaged that for natural persons the channel for receiving notifications shall be the natural person's official e-mail address, while for legal entities and individual entrepreneurs it shall be the personal page in the electronic management system for submission of reports to the tax authority, as defined by the Tax Code.
- Where a document must be sent together with an individual notification, it shall be transmitted by means of a link to the document placed on a server controlled by the notifier, and, where this is not technically possible, the document shall be attached to the notification itself. The placing of the notification, the person's logging into his/her personal page in the system and the reading of the notification are certified by the electronic system.
- It is also prescribed that the legal entity or individual entrepreneur shall be informed about the placing of the notification via an additional e-mail address provided by it.
- If, within three days after the notification has been placed, there is no electronic confirmation of logging into the personal page in the electronic management system for submission of reports to the tax authority, the notification shall be carried out by way of public notification. In this case, the legal entity or individual entrepreneur is deemed to have been duly notified on the fifth day following the date of placing the notification on the official website of public notifications of the Republic of Armenia.
- With regard to the regulations applicable to natural persons, it is envisaged that the placing of the notification, the natural person's logging into his/her official e-mail and the reading of the notification shall be certified by the electronic system. The natural person is also informed of the notification via an additional e-mail address provided by him/her.

- The natural person shall be deemed duly notified as from the date of logging into the official e-mail, regardless of whether he/she has received the information sent to the additional e-mail address provided by him/her, if any.

### **On the Law “On Climate” and on Amendments and Supplements to Other Related Laws (available at the [following link](#))**

- The Law on Climate will regulate, in the Republic of Armenia, the organization of the processes for the development, implementation and coordination of climate change mitigation and adaptation policies, as well as the relations in the fields of climate change mitigation and adaptation between the Republic of Armenia, regional governors, communities, all registered separate subdivisions of Armenian and foreign legal entities, and natural persons.
- The Draft also regulates the powers of the authorized body in the field of development and implementation of climate policy, as well as those of other bodies within the state administration system. A Council on Climate Change will also be established, whose competences are likewise defined by the Law.
- The regulatory toolkit for the implementation of climate policy is defined, which includes:
  1. greenhouse gas emission permits;
  2. carbon pricing instruments;
  3. accounting and disclosure of greenhouse gas emissions by legal entities and individual entrepreneurs emitting greenhouse gases.

### **On Amendments and Supplements to the Criminal Procedure Code of the Republic of Armenia (available at the [following link](#))**

- It is envisaged to establish a general legislative presumption that appellate complaints shall be examined under written procedure, defining the moment at which the Court of Appeal adopts a decision to that effect, as well as the specific features of examining complaints under oral procedure in cases where, during appellate review, a motion is filed to examine evidence or where, in the course of examining the appeal, the court intends to go beyond the grounds of the complaint in favour of the accused.
  - The purpose of this amendment is to reduce the court's workload and ensure that cases are examined within a reasonable time.
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**On Supplement to the Law “On the Representative on International Legal Matters” (available at the [following link](#))**

- As a result of the adoption of the Draft, a normative legal basis will be created for the adoption of the Government’s draft resolution “On Approving the Procedure for Submitting the Documents Necessary for the Payment and for Making the Payment of Just Satisfaction Amounts Awarded by the Judgments and Decisions of the European Court of Human Rights”, thereby ensuring the proper implementation of the process of paying the just satisfaction amounts awarded by the judgments and decisions of the European Court of Human Rights.

**On Supplement to the Law of the Republic of Armenia “On Holidays and Memorial Days of the Republic of Armenia” (available at the [following link](#))**

- The Draft proposes to revise the Law HO-200 of June 24, 2001 “On Holidays and Memorial Days of the Republic of Armenia” and to designate January 27 as the Memorial Day of Persons Fallen for the Defence of the Homeland, as a non-working day.

**On Amendment to the Law “On Trade Unions” (available at the [following link](#)) and On Amendment to the Law “On Military Service and the Status of Servicemen” (available at the [following link](#))**

- By adoption of the Draft, the absolute prohibition for servicemen of the Armed Forces of the Republic of Armenia, the Police, the National Security Service, the Prosecutor’s Office, as well as judges and Constitutional Court judges, to be members of a trade-union organization will be removed, and the legal regulations of the Laws “On Trade Unions” and “On Military Service and the Status of Servicemen” will be brought into conformity with Decision SDO-1683 of the Constitutional Court of 11.04.2023.

**On Amendments and Supplements to the Tax Code of the Republic of Armenia (available at the [following link](#)), and On Supplements and Amendments to the Law “On State Duty” (available at the [following link](#))**

- The adoption of the Drafts is conditioned by the need to reduce congestion arising from the collection of taxes and duties at land border crossing points upon the entry of vehicles into the state territory, and to establish, in certain cases, a benefit in the form of exemption from payment of road tax.
  - In particular, it is proposed to defer the payment of environmental tax, road tax and state duty payable at land border crossing points. It is envisaged to set the deadline for payment of environmental tax as up to and including the 15th day following the date of entry of the motor vehicle into the Republic of Armenia, and, where the vehicle leaves the territory of the Republic of Armenia before that date, as no later than the moment of exit from the territory of the Republic of Armenia. The deadline for payment of road tax is similarly set as up to and including the 15th day following the date of entry of the motor vehicle into the Republic of Armenia, and, where the vehicle leaves the territory before that date, as no later than the moment of exit from the territory of the Republic of Armenia.
  - Also, if the exit from the territory of the Republic of Armenia of freight motor vehicles not registered in the Republic of Armenia is impossible due to impassability, taxpayers are exempt from the road tax for the corresponding period.
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**THE FOLLOWING DRAFT LAWS WERE ADOPTED IN THE SECOND READING AND IN FULL.**

**On Amendment to the Law “On State Duty” (available at the [following link](#))**

- It is proposed to amend Article 19.6 of the Law “On State Duty” by increasing the state duty for granting a licence from 29-fold to 55-fold of the base duty. This will balance the competitive conditions on the domestic rebar market between imported and domestically produced rebars and create favourable conditions for fair competition.

**On Amendments and Supplements to the Mining Code of the Republic of Armenia (available at the [following link](#)), On Amendment to the Code of the Republic of Armenia on Administrative Offences (available at the [following link](#))**

- In the Mining Code of the Republic of Armenia, a prohibition has been established on the extraction of riverbed material (sand and gravel) from the beds of transboundary rivers. Under the Code of the Republic of Armenia on Administrative Offences, a significantly high ceiling of administrative liability is envisaged for extraction of sand from a riverbed by a subsoil user – in an amount of up to twenty-thousand-fold of the minimum monthly wage.
- Where a subsoil user repeatedly extracts sand from a riverbed during the entire period of validity of the subsoil use right, the right to subsoil use shall be terminated on the basis of a petition from the inspectorate implementing supervision in the field of environment and subsoil.

**On the Law “On Real Estate Brokerage Activity” and on Amendments and Supplements to Other Related Laws (available at the [following link](#))**

- The draft legislative package aims to establish clear and uniform regulations in the real estate brokerage sector.
  - The scope of real estate brokerage services is defined to include intermediary services carried out for the conclusion of transactions related to the alienation and lease of immovable property and of property rights over such immovable property, as well as the organization of auctions and tenders for immovable property and property rights over such immovable property, and the management of immovable property.
  - The draft prescribes the requirements for the form of the contract for the provision of real estate brokerage and property management services, as well as the essential terms of such contracts.
  - It is envisaged that real estate brokerage activity may be carried out only by realtors and entities registered by the authorized body in accordance with the procedure established by law.
  - Property management is also defined as a type of real estate brokerage activity (property management), being a service offered by natural and legal persons for the day-to-day management of residential, public, industrial and other immovable properties.
  - The expected outcomes of the proposed changes in the field of real estate agency activities are:
    - 1.formation and implementation of the normative legal framework for real estate agency activities,
    - 2.development of procedures for the qualification and requalification of real estate agents,
    - 3.protection of the professional interests of qualified real estate agents,
    - 4.ensuring the introduction and application of effective mechanisms for protecting the rights of participants in the real estate market,
    - 5.establishment of responsibility in the field of real estate agency activities.
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# Drafts placed for public discussion on the E-DRAFT platform

## **On Amendments and Supplements to the Tax Code of the Republic of Armenia (available at the [following link](#))**

- The Draft proposes to make targeted amendments and clarifications to the Tax Code in order to resolve practical issues that have arisen during its application. In particular, the possibilities for adjustment of transactions and return of goods are expanded; the rules are revised as to when and how changes in VAT and excise tax are reflected in the unified calculation; the VAT status of taxpayers engaged in agricultural production is clarified; the rules for calculating, reporting and paying VAT obligations by non-resident entities (without a permanent establishment) are specified; as well as the procedure for registration and deregistration of VAT payers.
- At the same time, the wording of VAT exemptions relating to the education and tourism sectors is brought into line with the relevant sectoral laws, and a number of outdated, practically unused or duplicative norms are removed or redrafted, in order to make the Code clearer and more internally consistent.

## **On Amendments and Supplements to the Tax Code of the Republic of Armenia (available at the [following link](#))**

- The Draft envisages amendments to the Tax Code in order to make the rules for calculating foreign currency transactions, profit tax, income tax and certain sector-specific features clearer and more uniform. In particular, the date for determining the tax base and value of transactions denominated in foreign currency (supplies, exchange, liabilities arising from advance payments, etc.) and the applicable exchange rate are reviewed; it is clarified that the positive difference between the sale price and the nominal value of a company's own shares or equity interests is not considered income; the limit for deducting representation expenses is set at up to 0.5% of gross income (but not more than AMD 5 million); and the threshold for deducting qualitative losses of dairy products subject to stamping is increased to 2%.

## **On the Draft Resolution of the Government of the Republic of Armenia “On Approving the Procedure for Importing into the Territory of the Republic of Armenia Pigments and Preparations Containing 80% or More by Weight of Titanium Dioxide, Calculated on the Dry Matter, Classified under HS Code 3206 11 000 0 and Originating from the People’s Republic of China, Without Payment of Anti-Dumping Duty” (available at the [following link](#))**

- The Draft envisages that pigments and preparations of Chinese origin with a high content of titanium dioxide, classified under HS code 3206 11 000 0, may be imported into Armenia without payment of anti-dumping duty, in an annual volume of up to 250 tonnes (with the exception of the types listed in Annex 2 to the EEC Decision).
- At the same time, anti-dumping duty will also not be charged on titanium dioxide produced by certain manufacturers, provided that a special certificate issued by that producer is submitted. The State Revenue Committee is designated as the authorized body; the procedure for applying the exemption is established; the exemption is granted for a period of 5 years and also extends to the relevant products imported as from November 16, 2025.

## **On Defining the Types or Thresholds of Deductible (Non-Taxable) Income Not Subject to Declaration in the Annual Income Tax Calculation (Return) and On Supplements to Resolution No. 1067-N of June 29, 2023 of the Government of the Republic of Armenia (available at the [following link](#))**

- By this package of Drafts, Resolution No. 1067-N of the Government is supplemented by a provision stipulating that annual income tax calculations (returns) and the attached documents submitted for the purpose of obtaining a refund of social expenses must be authenticated by electronic signature. This requirement applies to returns submitted for the 2024 and subsequent reporting years.
  - The Government also, for the first time, defines which types of deductible (non-taxable) income, and within what threshold amounts, may be omitted from the annual income tax calculation (for example, certain per diem or reimbursement payments, low-value prizes and winnings, certain donations, inheritances, loans, some income from disposal of property, etc.). Such income may either not be declared at all, or be declared on a voluntary basis, whereas in case the threshold is exceeded, the entire amount is to be declared.
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**On Approving the State Support Program for Ensuring Access to High-Performance Computing Resources in the Field of Artificial Intelligence by the State (available at the [following link](#))**

- The Draft envisages a state support program for providing free access to high-performance computing resources (HPC – CPU, GPU, RAM, storage) in the field of artificial intelligence. The Ministry of High-Tech Industry is designated as the implementing body of the Program, and the support is provided in the form of a subsidy on the basis of a contract to be concluded with Amazon Web Services (AWS).
- Applications may be submitted by resident natural persons of Armenia, individual entrepreneurs and entities which apply for AI projects through the platform of the AI Virtual Institute. In the case of approved applications, the State will reimburse 100% of the cost of the resources used, within the overall ceiling set by the contract and within a maximum subsidy amount of AMD 400 million under the 2026 budget.

**On the Draft Laws “On Amendments and Supplements to the Law ‘On Protection of Consumer Rights’” and “On Amendments and Supplements to the Law ‘On Advertising’” (available at the [following link](#))**

- By this package of Drafts, on the one hand, the Law “On Advertising” is revised by clearly defining the effect of “misleading advertising” and advertising containing comparisons, and by setting out the conditions under which comparative advertising with a competitor is permissible (objective comparison, not discrediting the competitor, not taking unfair advantage of the competitor’s marks/reputation, etc.).
- The Law “On Protection of Consumer Rights” is updated by introducing new regulations, defining rules on conformity of goods, updates for goods with digital elements, a minimum 2-year guarantee period, prohibition of unfair terms, as well as detailed rules on the consumer’s 14-day right of withdrawal without reason, prior information, and refund arrangements in the case of distance and off-premises contracts.

**On the Draft Laws of the Republic of Armenia “On Supplement to the Civil Code of the Republic of Armenia”, “On Supplement to the Law ‘On Limited Liability Companies’”, and “On Supplement and Amendments to the Law ‘On Joint-Stock Companies’” (available at the [following link](#))**

- By this package of Drafts, it is enshrined that the transfer deed or the dividing balance sheet drawn up for reorganization must not only include all obligations, including disputed ones, but must also regulate to which person the property, rights and obligations shall pass that arise, change or cease in the period between the date of drawing up that deed or balance sheet and the moment when the company is considered reorganized.

**On the Draft Laws of the Republic of Armenia “On Amendments to the Criminal Code of the Republic of Armenia” and “On Amendments to the Code of the Republic of Armenia on Administrative Offences” (available at the [following link](#))**

- Under the Administrative Offences Code, the fine for driving a vehicle by a person who does not have the right to drive is increased to 200-fold of the minimum monthly wage.
- The article 344 of the Criminal Code is recast, providing for criminal liability for driving a vehicle by a person who does not have the right to drive where an administrative act has already been issued for the same conduct within the preceding one year, as well as for failure to comply with an administrative act on deprivation or suspension of the right to drive, for committing all of the above in a state of intoxication, or for refusing or evading a sobriety test.

**On the Draft Law of the Republic of Armenia “On Amendments and Supplements to the Criminal Procedure Code of the Republic of Armenia” (available at the [following link](#))**

- Under the Draft, the provision establishing the institution of a reserve judge is repealed, and a new mechanism is introduced under which, after the replacement of the judge, the case may be continued from the point at which it was interrupted, if the new judge, after hearing the parties, finds that there is no need to start the trial anew, and the evidence already examined is deemed to have been examined, except for such evidence as the court or the parties consider necessary to re-examine.

*Thank you !*

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