

Monthly Newsletter on Regulatory and Legislative Changes



DECEMBER 2025

CHANGES TO THE LEGISLATIVE FRAMEWORK

“On Cybersecurity” HO-442-N (adopted on 04.12.2025, effective from 04.01.2026), “On Public Information” HO-443-N (adopted on 04.12.2025, effective from 04.01.2026), “On the Information Systems Regulatory Body” HO-444-N (adopted on 04.12.2025 and effective from 26.12.2025) and on amendments and supplements to other related laws

- From now on, the field of cybersecurity falls within the scope of legislative regulation. The law defines a number of concepts, such as cybersecurity, critical information infrastructure, vital sector, service provider, cyber incident, and other.
- For the purposes of the law, vital sectors include: the energy sector, the manufacturing sector (chemical, food, weapons and ammunition, medical, electrical, computer, electronic and optical equipment production), the transport sector, the communications sector, including telecommunications, the financial services sector, and others.
- The scope of the law extends to:
 1. legal persons and individual entrepreneurs who operate in one or several of the above-mentioned vital sectors simultaneously and operate an information system or critical information infrastructure,
 2. state bodies and local self-government bodies.
- The law does not apply to legal persons and individual entrepreneurs that meet the classification criteria of micro and small enterprises, except in cases where such persons operate critical information infrastructure.
- Those entities are considered service providers within the meaning of the law, whose obligation is, on a continuous basis (7 days/24 hours), to undertake organizational and technical measures to detect and manage cyber threats, prevent, block, and resolve a cyber incident and to manage risks for the purpose of ensuring the uninterrupted operation of information systems and critical information infrastructure, in order to minimize the consequences of a cyber incident.
- The service provider is obliged to have an internal regulation for ensuring cybersecurity, to appoint cybersecurity specialist(s), and to carry out other actions prescribed by the Law.
- It is also provided that the service provider shall be obliged, upon becoming aware of a cyber incident, to notify the Autonomous Body of the cyber incident without delay, but no later than within 24 hours.
- It is also established that service providers operating critical information infrastructure, as well as providers of cybersecurity assurance services, shall, within 24 months after the Law enters into force, submit to the Autonomous Body a document certifying compliance with the criteria and requirements defined by an international or national standard in the field of cybersecurity.
- Consequences are also envisaged for failure to comply with the lawful requirements of the Autonomous Body, as well as liability for violation of the requirements of the Law, in the form of criminal or administrative liability.
- In addition, a regulation has been established regarding the conduct of a cybersecurity audit: the service provider is obliged to undergo a cybersecurity audit once every 3 years, unless another timeframe is defined by an applicable international or national standard. Within 1 month after receiving the audit report, it shall be submitted to the Autonomous Body. The Autonomous Body carries out continuous monitoring of the activities of service providers.
- The law “On Public Information” regulates the relations connected with providing effective services to the public and to any person in a digital secure environment or through the implementation of an open data policy, ensures public oversight over the performance of obligations by state and local self-government bodies, and defines the procedures for ensuring access to public information, placing such information in a cloud domain.
- The law “On the Information Systems Regulatory Body” regulates the scope of powers, supervision, and authorities of the Information Systems Regulatory Commission.

“On Universal Health Insurance” HO-459-N and on amendments and supplements to other related laws (adopted on 17.12.2025 and effective from 25.12.2025)

- The legislation regulates the relations connected with universal health insurance. Universal health insurance is the set of measures implemented in accordance with the law, which, in the event of an insured event (applying to a provider of medical care and services, or applying to a pharmacy for the purpose of purchasing medicines), guarantees the insured person full or partial reimbursement for the provision of medical care and services or medicines included in the insurance package.
- It is envisaged that universal health insurance shall apply to citizens of Armenia, as well as to foreign citizens having the right to reside in Armenia (having a residence status prescribed by law), who are included in the groups defined by the law, including:
 - 1.hired employees whose salary is calculated by a tax agent or by an employer exempt from the obligation of a tax agent,
 - 2.individual entrepreneurs and notaries registered in Armenia,
 - 3.citizens and residents of Armenia who are natural persons receiving rental income, interest, dividends, royalties, natural persons performing work or providing services under civil law contracts, as well as hired employees whose salary is calculated by persons who are not tax agents,
 - 4.citizens and residents of Armenia and children under the age of 18, persons aged 18–23 belonging to the category of children left without parental care,
 - 5.citizens and residents of Armenia aged 65 and above, as well as persons belonging to other groups defined by law.
- The rate of the universal health insurance premium is 129,600 drams per person per year, which amounts to 10,800 drams per month.
- The legislative package also envisages making amendments to the Tax Code, as a result of which it has been established that:
 - 1.for the purpose of determining the tax base of a profit tax payer, in the case of acting as an employer, the insurance premiums paid for the benefit of natural persons or their related persons within the framework of universal health insurance, as defined by the law “On Universal Health Insurance”, shall also be considered expenses;
 - 2.for the purposes of income tax taxation, the income of natural persons shall also be reduced by the insurance premiums paid by employers, for the benefit of their hired employees or their related persons, within the framework of universal health insurance, as defined by the law “On Universal Health Insurance”.

On amendments and supplements to the law “On Public and Individual Notification via the Internet” HO-415-N and to other related laws (adopted on 04.12.2025, effective from 01.01.2026)

- It is provided that the notification of a legal person or an individual entrepreneur shall be carried out by placing the individual notification in the personal page of the electronic management system for submitting reports to the tax authority, as defined by the Tax Code. The placement of the notification, the person’s access to the personal page of the system, and the reading of the notification are certified by the electronic system. The given legal person or individual entrepreneur is also informed about the notification through e-mail address provided by them. If, within 3 days after the placement of the notification, an electronic confirmation regarding access to the personal page is missing, the notification shall be carried out through public notification.
- At the same time, a legal person or an individual entrepreneur is considered properly notified from the day of accessing the personal page of the electronic management system for submitting reports to the tax authority, and in the case of public notification-from the 5-th day following the date of placement of the notification on the official website of public notifications of RA.
- With respect to the notification of natural persons, it is provided that if, within 3 days after the placement of the notification in the official electronic mail, an electronic confirmation of access to the official electronic mail by the natural person is missing, then the notification shall be sent by postal registered letter as a hybrid item defined by the law “On Postal Communication”, to the person’s address of registration. After 7 days from the sending of the postal registered letter, if there is no documentary or electronic confirmation of delivery of the letter, including when the natural person refuses to receive the postal registered letter, the notification shall be carried out through public notification.
- Amendments have also been made to the Civil Procedure Code, the Administrative Procedure Code and to a number of other laws, providing for the possibility of carrying out notifications electronically in accordance with the above-mentioned amendments.

On amendments to the law “On Military Service and the Status of Servicemen” HO-405-N (adopted on 16.12.2025, effective from 01.01.2026)

- The term of compulsory military service is established as 18 months for the rank-and-file personnel. The regulation does not apply to servicemen who are in compulsory military service as of 01.01.2026.

On Supplements to the Tax Code of the Republic of Armenia HO-487-N (adopted on 17.12.2025, effective from 01.01.2026)

- By Article 64 of the Tax Code of RA, the validity period of the value-added tax exemption established for electric motor vehicles until January 1, 2026, has been extended, as follows:
 - 1.the customs clearance under the customs procedure 'Release for Domestic Consumption' of electric motor vehicles classified under HS codes 8702 40 000, 8703 80 000, 8704 60 000, and 8711 60 (including those having the status of goods of the EAEU), or their importation by natural persons as vehicles for personal use and release for free circulation, or importation from EAEU member states, or alienation within the territory of Armenia, shall be exempt from VAT until January 31, 2026,
 - 2.and from February 1, 2026 through December 31, 2026 inclusive, the above-mentioned exemption shall apply only to those vehicles that have been manufactured after December 31, 2023.

"On Amendments and Supplements to the Subsoil Code of the Republic of Armenia, HO-395-N (adopted on 13.11.2025, effective from 10.12.2025), and "On Amendment to the Code of Administrative Offences", HO-396-N (adopted on 13.11.2025, effective from 01.07.2026)

- It is established that subsoil use in outcrops and deposits located within the border zone and on the banks of border rivers may be carried out only in the presence of consents issued, within the scope of their competences, by the state authorized bodies in the fields of national security, foreign affairs, and defense, and in areas having the status of a customs control zone-also by authorized bodies in the field of customs.
- The extraction of sand from the beds of border rivers in the border zone is prohibited.
- In the event that a subsoil user extracts sand from the bed of a border river in the border zone:
 - 1.the activity of the subsoil user shall be suspended until the decision adopted in the case on the administrative offence becomes final (the decision of the inspection body is established as subject to immediate execution),
 - 2.if the case is repeated during the entire period of validity of the subsoil use right, the subsoil use right shall be terminated and the contract shall be unilaterally dissolved.
- New obligations have been established for subsoil users, namely to:
 - monitor and ensure the uninterrupted recording of the movement of the GPS-equipped technical equipment and trucks,

- carry out extraction works of mineral resources in deposits located within the border zone and on the banks of border rivers exclusively by means of excavating and transporting technical equipment equipped with a GPS system and uninterruptedly connected to the server infrastructure, as well as by means of trucks transporting the mineral resources,
- conclude a contract with the relevant service-providing person for equipping the technical equipment and trucks with a GPS system, for ensuring their uninterrupted connection to the appropriate server infrastructure that records their movement, and for providing the information to the bodies entitled to access it,
- to establish in the contract an obligation for the service-providing person to retain information on the recording of the movement of the technical equipment and trucks for up to 1 year, and to provide such information to the authorized bodies within 3 working days upon request.
- The Government shall adopt the legal acts ensuring the implementation of the above-mentioned regulations within 8 months after the adoption of the law. Within 90 days after the adoption of those acts, subsoil users shall be obliged to ensure the fulfillment of the aforementioned obligations.
- If, for the second time during the entire period of validity of the subsoil use right, it is revealed that extraction works of mineral resources from river-alluvial type deposits located within the border zone and on the banks of border rivers are carried out by means of technical equipment not equipped with a GPS system or not uninterruptedly connected to the server infrastructure, or by means of trucks not connected thereto, the subsoil use right shall be terminated and the contract shall be unilaterally dissolved.
- New liability measures have been established by the Code of Administrative Offences:
 - 1.extraction of sand from the bed of a border river in the border zone shall result in a fine in the amount of 20.0 million drams;
 - 2.carrying out extraction works of mineral resource reserves from river-alluvial type deposits located within the border zone and on the banks of border rivers by means of technical equipment not equipped with a GPS system or not uninterruptedly connected to the server infrastructure, or transporting the mineral resources by trucks not connected thereto, shall result in a fine in the amount of 5.0 million drams;
 - 3.failure to submit the annual report on the movement of mineral resource reserves in accordance with the prescribed procedure shall result in a fine in the amount of 500 thousand drams.
- Also, starting from 01.07.2026, certain liability measures will be tightened.

“On Realtor Activity” and amendments and supplements to other related laws HO-387-N (adopted on 13.11.2025, effective from 01.06.2027)

- The law shall regulate the procedure and conditions for carrying out realtor activity.. Realtor activity is considered to be the activity of providing realtor services. Realtor services are considered to be:
 - 1.intermediary services carried out for the conclusion of transactions related to the alienation and lease of immovable property and the property rights existing over it,
 - 2.organization of auctions and competitions concerning immovable property and the property rights existing over it,
 - 3.management of immovable property.
 - It is stipulated that realtor activity shall be carried out by a realtor organization registered with the authorized body, through realtors who hold a qualification certificate and are registered with the authorized body, or by an individual entrepreneur realtor.
 - Real estate management service shall be considered the provision of services, through a manager, related to the remunerated use of immovable property within a certain period defined by contract, the transfer of income derived from the management of the property to the owner, the advertising of the property within the scope of real estate management, the repair of the property, and the maintenance of the property for the benefit of the owner, except for construction.
 - It is also established that the authorized body shall introduce an online paid unified information system, which ensures interoperability with real estate sales websites, and into which data are entered concerning immovable properties owned by individuals under ownership rights and subject to alienation, as well as immovable properties that are the subject of realtor and real estate management services, together with information on transactions and the client. Users of the system are natural and legal persons, realtor and real estate management organizations, realtors, and real estate managers.
 - The unified information system shall be subject to mandatory entry of:
 - 1.contracts for the provision of realtor or real estate management services,
 - 2.contracts concluded by the manager within the scope of real estate management, including the identification data of the immovable properties that are the subject of said contracts (address), information on the price of alienation, lease or use, information concerning the service provider and the client, such as phone number, e-mail address, and the contract data — date of conclusion, and the term of validity.
 - Moreover, failure to enter into the unified information system, in the prescribed manner and within the prescribed time limits, the contracts and data subject to mandatory entry shall result in the invalidity of contracts for the provision of realtor or real estate management services, as well as contracts concluded by the real estate manager within the scope of real estate management. Such contracts shall be null.
 - Natural and legal persons who are owners of immovable property shall, for the purpose of independently alienating immovable property belonging to them under ownership rights, enter into the unified information system, on a paid basis, the identifying data of the property to be alienated, the alienation price, telephone number, and e-mail address, and in the case of legal persons also their name and taxpayer identification number (TIN).
 - Under the law “On State Duty” rates of state duty have been established for the entry of data into the unified information system.
 - The basis for entering information shall be the contract for the provision of realtor or real estate management services concluded with the client, and in the case of alienation of immovable property belonging to persons under ownership rights, the intention to alienate such property.
 - After the data are entered, the authorized body shall carry out verification of the entered data against the data registered in the unified register of state registration and the data existing at the time of entry, as well as the cadastral map, after which the entered data shall receive the status of “Verified.” Where the entered data correspond to the data existing at the time of entry and to the data of the cadastral map, they shall receive the status of “Confirmed.”
 - Changes to the information entered into the system concerning the transaction or the price of use of immovable property may be made only on the basis of the client’s written consent, the obligation to obtain which lies with the person providing realtor or real estate management services.
 - Natural and legal persons shall have the right to amend the data concerning the alienation price of immovable property belonging to them under ownership rights. When immovable property entered into the system is alienated or leased, the system automatically removes the data entered concerning that property.
 - It is also established that the professional qualification of a realtor shall be organized by the authorized body through qualification examinations, and the realtor’s qualification certificate shall be issued for a period of five years.
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- In accordance with the amendments made to the Civil Code of the Republic of Armenia and the Law on State Registration of Rights to Property:
 1. for the state registration of rights acquired on the basis of transactions concluded within the framework of a contract for the provision of realtor services, as well as alienation transactions concluded by natural and legal persons who are owners of property, an extract from the unified information system shall also be submitted,
 2. rights arising from a real estate management contract shall be subject to state registration, except for contracts concluded by the real estate manager within the framework of the real estate management contract, the risks of which are borne by the parties to the contract,
 3. rights arising from a real estate management contract shall be subject to termination in the event of deregistration of the management organization or the manager, on the basis of an application for state registration of termination of the rights of the client under the management contract.
- According to the amendments made to the law “On Cashless Transactions”, it is stipulated that the acceptance of payments for the provision of realtor services shall be carried out in cashless form, and the transfer of income derived from property management to the owner shall likewise be carried out in cashless form.
- Under the Code on Administrative Offenses, measures of liability have been established for violations of a number of provisions of realtor legislation.
- In accordance with the amendments made to the Tax Code of the Republic of Armenia:
 1. with respect to income derived from transactions of transferring immovable property for management by the owner of immovable property, income tax shall be calculated at the rate of 10 percent, and if the total income received from such transactions during the tax year exceeds 60 million drams, the physical person shall calculate an additional income tax at the rate of 10 percent on the excess amount,
 2. persons providing realtor and real estate management services may not be considered subjects of micro-entrepreneurship,
 3. for the purposes of the application of tax legislation, the transfer of immovable property for management by a physical person who is the owner of immovable property, in accordance with the procedure established by law, shall not be considered entrepreneurial activity.

- The amendments shall enter into force on June 1, 2027.

1. within 3 months after the Government defines the procedure for interoperability of real estate sales websites with the unified information system, the data concerning real estate sales available on interoperable real estate sales websites shall be entered into the unified information system by the owners of immovable property themselves, or by an authorized person on the basis of a notarized and unified information system-verified power of attorney, in accordance with the procedure established by law,
2. real estate sales websites shall, within this period, be obliged to ensure the separation of the announcements published on their websites according to whether they have the status of “Verified” or not.

“On Amendments and Supplements to the Civil Code of the Republic of Armenia”, HO-413-N, and on supplement to the Law “On State Registration of Rights to Property”, HO-414-N (adopted on 04.12.2025, effective from 24.12.2025)

- It is envisaged that mixed contracts for the right to purchase immovable property under construction and mortgage, or mixed contracts for sale and purchase of immovable property and mortgage, concluded with the participation of a bank or a credit organization authorized to provide mortgage lending, may be executed without notarial certification, provided that they are drafted in accordance with the model forms of contracts not requiring notarial certification approved by the Government and are concluded on the unified electronic platform of electronic services of the Cadastre Committee.

On Amendment to the law “On State Duty” HO-386-N (adopted on 13.11.2025, effective from 19.12.2025)

- By part 15 of Article 19.6 of the law “On State Duty”, for the issuance of each import license up to one ton of steel reinforcement classified under commodity positions HS 7214 and 7215, under the customs procedures of 'Release for Domestic Consumption,' 'Processing in the Customs Territory,' and 'Processing for Domestic Consumption,' the rate of state duty has been set at 45 times the base duty instead of 29 times the base duty.

On Amendments and Supplements to the law “On the Budgetary System of RA” HO-488-N (adopted on 17.12.2025, effective from 08.01.2026)

- Contracts giving rise to contingent liabilities, as well as amendments and supplements made to such contracts, shall be subject to prior assessment by the state authorized body and may be concluded in the presence of prior assessment by the authorized body.

On amendments and supplements to the law “On Crypto Assets” HO-515-N (adopted on 17.12.2025, effective from 30.12.2025) “On amendments to the law “On Non-Cash Transactions” HO-516-N (adopted on 17.12.2025, effective from 01.01.2026)*

- According to the law on Crypto Assets, the provision of services with crypto assets is subject to licensing by the Central Bank of RA. Article 94 of the law provides for a transitional period for legal entities that, as of the date of entry into force of the law (04.07.2025), were providing services with crypto assets. Within one year after the entry into force of the sub-legislative acts regulating the licensing of persons providing services with crypto assets, the above-mentioned persons must be registered and licensed by the Central Bank as persons providing services with crypto assets.
- At the same time, pursuant to Article 6.1 of the law on Cashless Transactions, which enters into force on January 1, 2026, transactions with crypto assets may be carried out only in cashless form.
- The temporal inconsistency in the application of the above regulations created problems for persons providing services with crypto assets during the transitional period. In practice, a situation arose where persons providing services with crypto assets had not yet been registered and licensed by the CB, but all transactions had to be carried out in cashless form.
- For the purpose of resolving the above issue, by amendment it is permitted during the transitional period to carry out cash transactions with crypto assets, provided that the amount of the transaction does not exceed 300,000 drams, and regardless of the transaction amount, the service provider carries out proper identification of the client and maintains proper accounting of the said transactions.
- Also, CB shall have the authority to exercise supervision over compliance with the requirements concerning client identification and the recording of transactions. By amendment it is stipulated that the board of the CB may also refuse the registration and licensing of an applicant, or the granting of a license for the provision of additional services with crypto assets, if the minimum capital requirement established by the normative legal acts of CB is not met. It is stipulated that CB may require the issuer to engage an auditor for the purpose of conducting an independent audit of reserve assets.

*The amendment prescribed by law HO-516-N of 17.12.25 has not been made in the law HO-395-N ‘On making a supplement to the law “On Non-cash Transactions” due to the absence of Article 6.1, despite the fact that the date of entry into force of Law HO-516-N is 01.01.2026.

On amendments to the law “On Automobile Transport” HO-408-N, “On amendment to the Code of Administrative Offenses of RA” HO-409-N (adopted on 04.12.2025, effective from 29.12.2025)

- Cabotage transport shall be considered the transport carried out between two points located within the territory of Armenia by a carrier of another state using a vehicle registered in another state, which is prohibited by the law “On Automobile Transport”, except in cases provided for by international agreements.
- By the amendments it is stipulated that carriers of EAEU member states may carry out cabotage transport within the territory of RA only after completing interstate transport of goods by automobile transport, in accordance with the procedure established by the authorized body.
- Also, it is stipulated that the carrying out of cabotage transport by a vehicle registered in another state in cases not provided for by international agreements, or the carrying out of cabotage transport by carriers of EAEU member states in violation of the requirements established by the legislation of Armenia, shall entail administrative liability.

On amendments and supplements to the law “On State Benefits” HO-482-N (adopted on 17.12.2025, effective from 27.12.2025), on amendments to the law “On State Pensions” HO-483-N (adopted on 17.12.2025, effective from 01.01.2026)

- The laws provide for the establishment of a new type of state benefit — the benefit for the third and each subsequent child. The right to this benefit shall belong to one of the parents or the adopter of the third and each subsequent newly born child in the family, provided that he or she is a citizen of RA, the child has not reached the age of six, and the child and the children taken into account for determining the order number:
 1. do not have the status of a child left without parental care,
 2. are not placed in a social protection institution.
- Amendments are also envisaged within the scope of the right to the one-time benefit for the birth of a child.

On amendment to the law “On Trade Unions” HO-410-N, on amendment to the law “On Military Service and the Status of Servicemen” HO-411-N (adopted on 04.12.2025, effective from 20.12.2025)

- By the adoption of the Law, the absolute prohibition on participation in a trade union organization for servicemen of the Armed Forces of the Republic of Armenia, the Police, the National Security bodies, the Prosecutor’s Office, as well as judges and judges of the Constitutional Court, shall be removed.

On amendments to the law “On amendments and supplements to the Civil Code of the RA of December 16, 2021 HO-397-N” HO-489-N (adopted on 17.12.2025, effective from 30.12.2025)

- By the Law, an additional opportunity shall be granted until December 31, 2026 to register existing unauthorized constructions.
- Where information and documents concerning unauthorized constructions located on land plots belonging under ownership rights to natural or legal persons, or to the state or community, have not been submitted to the Cadastre Committee for registration purposes and are reflected in the 2021 orthophoto maps (orthophotographs), then for registration purposes such information and documents shall be submitted to the Cadastre Committee, in accordance with the procedure established by Government decision, until December 31, 2026. As for unauthorized constructions located on land plots belonging under ownership rights to the state or community, irrespective of whether they are reflected in the 2021 orthophoto maps (orthophotographs), the information and documents concerning them shall be submitted to the Cadastre Committee until December 31, 2026.
- It is also stipulated that, for the purpose of registering unauthorized constructions existing within the volume of multi-apartment or subdivided buildings, the following shall be submitted to the Cadastre Committee until December 31, 2026: photographs, a conclusion issued by a qualified person, a written declaration by the owner of the property concerning the year of construction as reflected in the 2021 orthophoto maps (orthophotographs), as well as other documents required for registration as defined by the Government.
- In addition, it is established that unauthorized constructions which were submitted to the Cadastre Committee for registration prior to these amendments in violation of the prescribed deadlines, but which are reflected as unauthorized constructions in the unified register of state registration of rights and restrictions over property or in the state registration certificate of rights to immovable property, shall be deemed registered in accordance with the procedure established by the Government, provided that the Cadastre Committee issues a certificate confirming their registration.

“On Amnesty of State Duty and Penalties Applied for State Duty” HO-407-N (adopted on 04.12.2025, effective from 29.12.2025)

- According to Sub-paragraph 4 of Point 16 of the table of Part 2 of Article 43 of the law “On Licensing”, during 2015–2019 the activity subject to licensing was considered to be the carriage of passengers by natural persons with one passenger-taxi automobile. The rates of state duty for the issuance of such licenses were established by Sub-paragraph 15.6 of Point 15 of Article 19 of the Law on State Duty, which was repealed as of 29.06.2019.
- At the same time, pursuant to Part 2 of Article 2 of the Law on Amnesty of Certain Administrative Offenses and Penalties Applied for State Duty, persons who had obligations under state duty for a passenger-taxi automobile license prior to January 1, 2019 were exempted from payment of penalties calculated for non-payment of state duty, provided that within six months after the entry into force of the Law (which entered into force on 11.07.2019) they repaid the principal amount of the state duty. As a result of the said amnesty, the state duty obligations were not repaid.
- By law HO-407-N, amnesty has now been established both with respect to the aforementioned state duty amounts and with respect to the obligations for penalties calculated for their non-payment within the prescribed period.

On amendments and supplements to the law “On State Registration of Rights to Property” HO-412-N (adopted on 04.12.2025, effective from 02.01.2026)

- Requirements are established for contracts signed with electronic digital signature in the 'Personal Office' section of the electronic system of the official website of the State Register of Real Estate.
- It is detailed that rights arising from contracts signed with electronic digital signature in the 'Personal Office' section of the electronic system of the official website of the State Register of Real Estate, by persons accessing through the 'Yes Em' national identification platform, shall be subject to automatic state registration.

On amendments and supplement to the Land Code of RA HO-505-N (adopted on 17.12.2025, effective from 30.12.2025) and on supplement to the law “On Valuation Activity” HO-506-N (adopted on 17.12.2025, effective from 08.01.2026)

- An opportunity shall be provided to carry out the sale of lands belonging to the community and to the state by electronic auction, except in cases provided for by law. It is stipulated that the auction shall be organized by the head of the community through the electronic system.
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On amendments and supplements to the law “On Public Debt” and to related laws, HO-484-N (adopted on 17.12.2025, effective from 08.01.2026)

- The purpose of rewriting the law in a completely new edition is to update the regulations of the sector. Among other things, it is envisaged to revise the concept of ‘public debt’, to define the concept of ‘public sector debt’, to establish a clear authority for the issuance of government foreign-currency-denominated bonds by assigning it to the authorized body, to introduce a legislative requirement for the development and publication of an annual borrowing program, and so on.

“On Ratifying the Memorandum of Understanding between the Ministry of Internal Affairs of the Republic of Armenia and the Ministry of Interior of the United Arab Emirates on the Mutual Recognition and Exchange of Driver’s Licenses Issued by Them” HO-402-N (adopted on 16.12.2025, effective from 20.12.2025)

- The Memorandum shall regulate the legal relations concerning driver’s licenses of RA and the UAE. In particular:
- each Party to the Memorandum recognizes the valid driver’s license issued by the other Party to those citizens who arrive for purposes other than residence, provided that the holder of the driver’s license meets the minimum age requirements established by the other Party with respect to the various categories of driver’s licenses.
- in the case of citizens arriving for residence, each Party shall exempt the applicant for the exchange of the driver’s license issued by the other Party from the theoretical and practical examinations related to such exchange.

On amendments and supplements to the law “On National Security Bodies”, HO-490-N, and on amendments and supplements to the law “On Service in National Security Bodies”, HO-491-N (adopted on 17.12.2025, effective from 01.01.2026)

- The procedure for recommending servicemen, who have been admitted (transferred) to serve in the national security bodies of RA from the reserve of the national security bodies, the armed forces, other troops and other bodies, and who have been appointed to an officer position, for the next military rank has been amended.
- It is also envisaged that a citizen who has been convicted for committing a negligent crime, and whose conviction has been expunged or removed in accordance with the procedure defined by the Criminal Code of RA, may also enter service in the border troops and special subdivisions of the National Security Service of RA.

On amendments and supplements to the law “On Police” and to other related laws, HO-492-N (adopted on 17.12.2025, effective from 15.02.2026)

- The legislative package envisages the establishment of an Operational Management Office within the Ministry of Internal Affairs of the Republic of Armenia. As a result, alerts from citizens regarding various offences, emergency situations, and incidents will be received and handled through a unified approach. For the reception of alerts, the ‘112’ telephone number will be activated, under which the telephone numbers of two bodies—the Police and the Rescue Service (‘1-02’, ‘1-01’, ‘911’)—will be merged.

On amendments and supplements to the law of 28 February 2024, HO-104-N, “On Amendments and supplements to the Tax Code of RA” and to other related laws, HO-496-N (adopted on 17.12.2025, effective from 01.01.2026)

- The legislative package provides that the timeframe for introducing the new toolkit of prohibition measures ensuring the fulfillment of unpaid tax obligations is postponed from January 1, 2026 to July 1, 2026.

On amendments and supplements to the law “On Enforcement Proceedings” and to other related laws, HO-507-N (adopted on 17.12.2025, effective from 30.12.2025)

- It is envisaged to extend the timeframe for introducing the system for submitting applications for compulsory enforcement electronically until September 1, 2026. It is also envisaged to clearly establish that the provisions of the law relating to the rules for reimbursement of enforcement costs and collection of enforcement fees shall apply only to newly initiated enforcement proceedings.

On amendment to the law “On State Duty”, HO-406-N (adopted on 04.12.2025, effective from 29.12.2025)

- Henceforth, plaintiffs shall also be exempt from paying state duty in courts when filing a claim under Article 1087.2 of the Civil Code regarding compensation for non-pecuniary damage caused as a result of violation of fundamental rights and unjust conviction, as well as a claim under Article 1087.3 of the Civil Code regarding compensation for pecuniary damage caused as a result of torture.

“On Ratifying the Financial Agreement Between the Republic of Armenia and the European Investment Bank on the ‘Armenia – Resilient Syunik Programme’ NDICI + Special Investment Window 1” HO-401-N (adopted on 16.12.2025, effective from 20.12.2025)

- The financial agreement provides that the total value of the programme is 50,000,000 euros. Its objective is to ensure targeted support in the Syunik region through multi-sector investments, responding to the socio-economic challenges arising as a result of recent conflicts.

On amendments to the law “On Human Reproductive Health and Reproductive Rights” HO-404-N (adopted on 04.12.2025, effective from 20.12.2025)

- With the amendments, the age restriction for men and women to use assisted reproductive technologies will no longer be provided.

On amendments and supplements to the law “On Civil Status Acts Registration” and to other related laws HO-517-N (adopted on 17.12.2025, effective from 01.01.2026)

- It is envisaged that the employees of the Service Center (the subdivision of the agency responsible for providing consultations necessary for performing functions related to the registration of civil status acts as prescribed by law, as well as for accepting applications and issuing documents) shall henceforth be considered civil servants. After the law enters into force, the community service employees who currently perform the functions assigned to the agency’s service centers shall continue to serve until the approval of the list of civil service positions of the Ministry of Justice and the job descriptions for the new civil service positions.

On Ratifying the Protocol “On Amendments and Supplements to the Agreement of May 25, 2007, on Cooperation Among CIS Member States in the Field of Physical Culture and Sports” HO-398-N (adopted on 04.12.2025, effective from 11.12.2025)

- The purpose of the Protocol is to ensure a more effective organization of cooperation and to enhance the transparency of the Council’s work. The main amendments relate to the following:
 1. clarification of the Council’s functions and improvement of its structure,
 2. clarification of the Secretariat’s role and powers,
 3. establishment of the procedure for organizing and financing the Council’s meetings.

“On Ratifying the Loan Agreement Between the Republic of Armenia and the Asian Development Bank for the “Housing Reforms for Viability Enhancement and Empowerment” (THRIVE) Program HO-403-N (adopted on 16.12.2025, effective from 20.12.2025)

- The program aims to develop a sustainable and inclusive housing system in Armenia by supporting the socio-economic integration and well-being of refugees. The program will be financed through resources provided by the Asian Development Bank and the Global Concessional Financing Facility (GCFF).

“On Ratifying the Agreement ‘On Training Personnel for the Customs Services of CIS Member States Through Higher Education Programs and Additional Professional Programs’” HO-399-N (adopted on 04.12.2025, effective from 11.12.2025)

- The objectives of the Agreement include organizing the training of personnel for customs services through higher education programs and additional professional education programs, as well as supporting the development of cooperation between interested educational institutions. Within the framework of the Agreement, it is envisaged to improve the professional level of customs authorities’ employees by organizing activities aimed at studying leading practices in the field of customs affairs.

“On Ratifying the Agreement on the Permissible Weights, Axle Loads, and Dimensions of Vehicles Traveling on the Road Networks of the Member States of the Eurasian Economic Union Included in the Eurasian Transport Corridors” HO-400-N (adopted on 04.12.2025, effective from 11.12.2025)

- The Agreement establishes the permissible weights, axle loads, and dimensions of vehicles traveling on the roads of the member states that are included in the Eurasian transport corridors and routes. With the implementation of the Agreement, when carrying out road transport operations, the member states must seek to ensure that the dimensions and weights of vehicles, as well as the weight of a single axle or a group of axles, do not exceed the values established by the Agreement and by the legislation of the member states.

CHANGES TO GOVERNMENT RESOLUTIONS

On Defining the Technical Requirements, Descriptions, Qualification Procedure, Criteria, Forms of Qualification Certificate and Mark, Validity Period of the Certificate, Issuance Procedure, and Grounds for Suspension of Qualification for Tourist Buses (Resolution No. 1765-N, adopted on 04.12.2025, effective from 01.04.2026)

- According to the resolution, tourist passenger carriers are required to submit an electronic application to the competent state authority—the Tourism Committee of the Ministry of Economy of the Republic of Armenia—in order to obtain a qualification certificate for a tourist bus. Compliance with the qualification requirements must be verified by a professional commission established by the Tourism Committee.

On Approving the Procedure for Technical Inspection of Buildings and Structures (Resolution No. 1745-N, adopted on 04.12.2025, effective from 06.12.2025)

- The provisions of the resolution apply to the process of technical inspection of residential, public, and industrial buildings. The draft establishes that for buildings classified as high and very high risk, it is mandatory to conduct both preliminary and instrumental inspections in parallel to ensure a comprehensive and accurate assessment of the building's technical condition.
- The implementation of technical inspections of buildings and structures is entrusted to physical and legal entities that hold the appropriate activity license.
- The regulations included in the decision also cover other important components, such as assessment of the degree of damage to structural elements of buildings, description of types of technical interventions for reconstruction, definition of mandatory conditions for technical inspection of buildings with different functions, criteria for evaluating safety and operational suitability. These measures aim to ensure legal and professional regulation in the field.

On Amendments and Supplements to RA Government Resolution No. 587-N of April 15, 2021 (Resolution No. 1822-N, adopted on 11.12.2025, effective from 13.12.2025)

- The amendments to the resolution differentiate the procedures related to the sale of state-owned movable and immovable property. Specifically, separate regulations will be established for determining the starting price and for reducing the price by a certain percentage if the property is not sold. These changes aim to improve the efficiency of the state property sales process.
- Additionally, longer timeframes will be set between the public announcement of tenders or auctions and their actual conduct.
- It is also anticipated that if the property is not sold at the appraised value, reducing the starting price will stimulate market demand and, consequently, increase the likelihood of completing the sale.

On Approving the Prices for the Provision of Stamping Codes (Resolution No. 1943-N, adopted on 25.12.2025, effective from 01.01.2025)

- According to Article 4 of the Law HO-491-N of 04.12.2024 “On Amendments and Supplements to the Tax Code of the Republic of Armenia,” the Government is authorized to approve the prices for the provision of stamping codes. Currently, stamping codes are provided at a price of 3.5 AMD each (excluding VAT). The price for the provision of each stamping code is approved at 2.5 AMD (excluding VAT), which is intended to be applied from January 1, 2026, to December 31, 2028, to stamping codes provided based on applications submitted for obtaining stamping codes.
 - At the same time, the price for a certain quantity of stamping codes is approved at 0.01 AMD (excluding VAT). This price is applied to the quantity of stamping codes provided based on applications submitted by the taxpayer for obtaining stamping codes from January 1 to December 31, 2025, inclusive, in proportion to the quantity obtained by dividing by 2.5. If a new price is not approved after December 31, 2028, the price of 2.5 AMD (excluding VAT) approved by this decision shall continue to apply until a new price is established.
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On Amendments to RA Government Resolution No. 1231-N of July 14, 2005 (Resolution No. 1915-N, adopted on 25.12.2025, effective from 26.12.2025)

- The resolution stipulates that individuals wishing to change their registration will be given the opportunity to register at their actual place of residence by applying through an online platform. Exceptions apply in cases where the registration is being carried out for the first time and the individual does not have the means to undergo identification—via an identification card or a temporary protection certificate—since the legislation provides grounds for refusal to issue such documents if the person is not registered.
- The resolution also establishes a proper notification procedure for applicants regarding the status of applications submitted through the platform, which includes specifying an email address to ensure future notifications.

On Amendment and Supplement to RA Government Resolution No. 1565-N of September 24, 2021 (Resolution No. 1949-N, adopted on 25.12.2025, effective from 24.01.2026)

- The resolution proposes to supplement RA Government Resolution No. 1565-N of September 24, 2021, with a provision stating that in the case of a tank truck (autocistern), in order to undergo technical inspection, the owner or holder of the vehicle must also present the certificate of registration in the registry of hazardous industrial facilities for the tank truck, as well as the conclusion of the mandatory annual technical safety examination, to the technical inspection station.

On Amendments and Supplements to RA Government Resolution No. 1920-N of December 29, 2011 (Decision No. 1972-N, adopted on 25.12.2025, effective from 27.12.2025)

- The decision aims to simplify and expedite the process of changing the designated purpose of land plots. It clarifies the composition and content of the documentation that community leaders must submit to the Urban Development Committee for approval. Additionally, it establishes the procedure for providing these documents through a digital platform.

On Approving the Procedures for Rating and Monitoring Licensed Urban Development Entities (Resolution No. 1948-N, adopted on 25.12.2025, effective from 26.12.2025)

- The procedures for rating and monitoring established by this decision apply to licensed urban development entities categorized as large (annual turnover over 10 billion AMD), medium (2–10 billion AMD), and small (less than 2 billion AMD).
- The rating is conducted in four categories: low, medium, high, and highest. The first three categories are determined through a digital system based on data from state and municipal registries, integrated with information from various agencies. Scores are calculated based on predefined criteria to generate an overall assessment. The highest category rating is conducted by an evaluation commission on a voluntary basis and only for entities that already hold a high rating.
- The rating process includes an evaluation of the organization's operations, such as project volume, completion timelines, resources used, minimum capacity assurance, involvement of responsible personnel, administrative liability, and other components. It is carried out through an electronic system, which reduces human intervention, minimizes paperwork, and accelerates data collection.
- Monitoring is conducted by order of the licensing authority, with the participation of a quality assessment commission and, if necessary, independent experts, including site visits. The main data is obtained from quarterly reports submitted by the licensed entity via the urban.e-gov.am system or, in exceptional cases, in paper format. These reports are uploaded into the system for use in the rating process.

On Amendments and Supplements to RA Government Decision No. 1080-N of August 15, 2019 (Resolution No. 1976-N, adopted on 25.12.2025, effective from 01.01.2026)

- Under the current regulation, patient identification is carried out solely using the Public Services Number (PSN), which does not ensure sufficient control over the dispensing of medications within the insurance framework.
- The resolution proposes the use of data from the Universal Health Insurance Certificate in prescriptions to enable more accurate identification, reduce the risks of abuse and erroneous dispensing, and ensure that the provision of medications is fully aligned with the insurance information system.

On Approving the Program and Procedure for Providing Cashback from Non-Cash Payments Made by Individuals through the ARCA Payment System Operated by “Armenian Card” CJSC (Resolution No. 1950-L, adopted on 25.12.2025, effective from 26.12.2026)

- The resolution approves the program and procedure for providing cashback from non-cash payments made by individuals through the ARCA payment system operated by “Armenian Card” CJSC. The cashback amounts provided to individuals for non-cash payments made via the ARCA system are calculated and paid monthly from February 2026 through January 2027, based on the volume of non-cash transactions from the previous month.
- Under this program, the cashback amount is set at 2% of the non-cash transaction amount, formed equally from contributions by the program partner “Armenian Card” CJSC (1%) and the state (1%). The income tax arising from the contributions made by “Armenian Card” CJSC is also covered by the state budget. The cashback for December 2026 is calculated and paid in January 2027.

On Approving the Pilot State Support Program for Ensuring Access to High-Performance Computing Resources in the Field of Artificial Intelligence (Resolution No. 1966-N, adopted on 25.12.2025, effective from 27.12.2025)

- In Armenia, startups, research groups, and educational institutions in the field of artificial intelligence (AI) currently lack sufficient access to high-performance computing resources—such as CPU, GPU, RAM, and storage—which hinders the development of innovations and applied solutions. The provision of these resources through state funding, along with technical implementation, holds strategic importance by promoting technological advancement and inclusive economic growth.
- In July 2025, the Ministry of High-Tech Industry of the Republic of Armenia established the Virtual Institute of Artificial Intelligence (<https://ai.gov.am>), which serves as an open platform for innovation and collaboration. It ensures access to HPC resources, accepts applications, verifies applicants, and manages controlled distribution of resources. The key components necessary for production and research include computing resources, talented innovators, and data for AI training.
- The resources are provided through AWS (Amazon Web Services) in the form of a state subsidy, covering 100% of the utilized resources, along with technical and architectural support.

On Approving the Lists of Social or Special Population Groups and Diseases for Which Medications Are Provided to Beneficiaries with Full or Partial Reimbursement, the Procedure for Reimbursement and Allocation of These Medications from the State Budget for Beneficiaries Included in These Groups, the Procedure for Reimbursement of Medication Costs Within the Framework of Universal Health Insurance, the List of Medications Included in the Insurance Package, and on Repealing RA Government Resolution No. 642-N of May 30, 2019 (Resolution No. 1973-N, adopted on 25.12.2025, effective from 31.12.2025)

- The resolution defines updated lists of social and special population groups, as well as diseases, for which medications will be provided with full, partial reimbursement, or free of charge. It clarifies the reimbursement financing mechanisms through the state budget and within the framework of universal health insurance, and introduces a unified methodology for calculating the reimbursement amount for medications.
- Contractual relations between the state and pharmacies are regulated through a public offer mechanism, and beneficiaries are given the opportunity to obtain medications directly from pharmacies. It is also planned to ensure the continuous provision of medications containing narcotic or psychotropic substances in the regions through the Primary Health Care (PHC) system. For certain diseases, the Ministry will continue to provide free medications through centralized procurement.

On Approving the Model Forms of Contracts Concluded Between the Universal Health Insurance Fund and Medical Service Providers, as well as Between the Universal Health Insurance Fund and Pharmacies (Resolution No. 1980-N, adopted on 25.12.2025, effective from 01.01.2026)

- The resolution approves the model forms of contracts to be concluded between the Universal Health Insurance Fund and medical organizations, as well as between the Fund and pharmacies. The model form includes the subject of the contract, the rights and obligations of the parties, the rights and responsibilities of the insured person, the liability of the parties, issues related to non-performance of obligations in force majeure situations, as well as procedures for mutual notification, applicable legislation, and dispute resolution. Other important contractual matters are also regulated.

On Approving the Procedure and Minimum Requirements for Concluding Contracts Between the “Universal Health Insurance” Fund and Medical Service Providers, as well as Between the Fund and Pharmacies Within the Framework of Universal Health Insurance (Resolution No. 1985-N, adopted on 25.12.2025, effective from 01.01.2026)

- The resolution defines the minimum requirements and procedure for concluding contracts between medical organizations and pharmacies. Medical organizations are required to hold the appropriate license and meet the necessary technical, professional, infrastructural, and equipment standards for providing medical care, including the capacity to conduct medical examinations.
- Additionally, during the three years preceding the contract, there must be no recorded serious legal or substantial contractual violations by the parties. At the time of contract signing, the license must not be suspended on any grounds defined by law. The organization must not be bankrupt, must show a positive balance sheet profit, and must have no overdue tax liabilities. The presence of systems for quality assessment and patient satisfaction evaluation is also required.
- The contract signing procedure is carried out in the following stages: the Fund publishes an offer, organizations submit an acceptance (accept) along with the required documents, which are then evaluated. Based on the evaluation, a decision is made either to conclude the contract or to reject it. In case of changes, a new acceptance must be submitted. The procedure also regulates the process for accepting or rejecting the acceptance, as well as the appeal process for the decision.

On Amendments and Supplements to RA Government Decision No. 355-L of March 26, 2020 (Resolution No. 1968-L, adopted on 25.12.2025, effective from 27.12.2025)

- Under the targeted program for promoting productivity, a loan/leasing subsidy scheme is provided, for which the following changes have been made:
 1. The program's validity period is extended from December 31, 2025, to December 31, 2026.
 2. Clear deadlines and formats are established for submitting subsidy applications.
 3. The subsidy rates for loans/leasing in Armenian drams are revised, depending on the purpose.

On Amendment and Supplement to RA Government Resolution No. 1418-N of August 24, 2023 (Resolution No. 1941-N, adopted on 25.12.2025, effective from 26.12.2025)

- The resolution establishes that, for the purpose of exercising their powers, the Food Safety Inspection Body, the Market Surveillance Inspection Body, the Health and Labor Inspection Body, and the Competition Protection Commission shall be granted access to the monitoring information system for the circulation of goods subject to stamping with control (identification) marks.

“Processing Outside the Customs Territory” Customs Procedure (Resolution No. 1764-N, adopted on 04.12.2025, effective from 09.12.2025)

- According to Clause 10 of the Basic Principles on the Import into and Export from the EAEU Customs Territory of Precious Metals and Raw Materials Containing Precious Metals, approved by Annex No. 14 to Resolution No. 30 of the EEC dated April 21, 2015, the application of the “processing outside the customs territory” customs procedure to precious metals or metals plated with precious metals is not permitted, except in cases where a member state has unilaterally adopted a decision to apply quantitative restrictions on the export of such goods for processing outside the customs territory, in accordance with the Protocol on Non-Tariff Regulation Measures (Annex No. 7 to the Treaty on the Eurasian Economic Union dated May 29, 2014).
- In such cases, the application of the “processing outside the customs territory” customs procedure to the specified goods is carried out upon submission of a state oversight act to the customs authority of the member state.
- Based on the above, the Government establishes a 6-month quota for the export of the following goods from Armenia to third countries under the “processing outside the customs territory” customs procedure:
 1. Precious metals or metals plated with precious metals (from 7108, 7109 00 000 0, 7110, 7111 00 000 0): 300 kg,
 2. Precious metals or metals plated with precious metals (from 7106 to 7107 00 000 0): 1250 kg.
- The quota must be distributed among HS code participants in such a way that the share requested by each participant does not exceed 20% of the total established quota.

On Amendments and Supplements to RA Government Resolution No. 927-L of June 3, 2021 (Resolution No. 1967-L, adopted on 25.12.2025, effective from 27.12.2025)

- The purpose of the regulation is to extend the validity of the state support program for orchard establishment, promote the installation of hail protection nets in perennial plantations, and clarify the program's conditions. Specifically, it sets requirements regarding seedling survival rates, irrigation, trellis and hail protection systems, as well as planting material for pomegranate, fig, pistachio, and walnut.
- The resolution proposes the following:
 1. Extension of the program until the end of 2026;
 2. Provision of state support for the establishment of new intensive orchards, advanced irrigation systems, hail protection nets, and the construction of reservoirs;
 3. Reduction of interest rate subsidies under the orchard establishment component from 9% to 7% (and from 5% to 3% for foreign currency loans), as target indicators have already been met;
 4. New subsidy rates for preferential groups: instead of 14%, the rates will be 10%, 8%, or 8%+1%, depending on the group (border communities, youth aged 18–35, individuals aged 63+, etc.), in line with demographic policy goals.
- It is also stipulated that during the term of the contract following orchard establishment, a minimum seedling survival rate of 75% must be maintained. If the first monitoring shows a rate between 50–75%, the Ministry may grant a one-time extension of up to 8 months to reach the minimum 75%. Failure to meet this requirement will be considered a breach of program conditions based on negative monitoring results.

On Imposing a Temporary Export Ban on Used Ceramic Waste of Vehicle Muffler Catalysts Classified Under HS Code 7112 99 000 0 from the Territory of the Republic of Armenia (Resolution No. 1797-N, adopted on 11.12.2025, effective from 05.01.2026)

- The presented resolution proposes to extend the export ban on used ceramic waste of vehicle muffler catalysts classified under HS Code 7112 99 000 0 from the territory of the Republic of Armenia for an additional 6-month period—from January 5, 2026, to July 5, 2026, inclusive.

On Applying Tariff Preferences and Approving the Import Procedure for Electrically Powered Motor Vehicles Classified Under HS Codes 8703 80 000 3 and 8703 80 000 5 Imported into the Republic of Armenia in 2026 (Resolution No. 1971-N, adopted on 25.12.2025)

- The resolution proposes to ensure the import of up to 15,000 units of electric motor vehicles into Armenia in 2026 under a 0% customs duty rate, within the tariff quota allocated to the country. The quota is distributed as follows:
 1. Up to 12,000 units for individuals, sole proprietors, and non-dealer importing legal entities (those without a dealer/distributor agreement with the vehicle manufacturer).
 2. Up to 3,000 units for importers holding a direct dealer/distributor agreement with the manufacturer, upon submission of documents confirming factory and software servicing obligations and the presence of a closed service station.
- Entities benefiting from the subsidy cannot simultaneously take advantage of both categories of tariff preferences.
- The resolution enters into force on the date the Eurasian Economic Commission Council's Decision No. 111 of December 5, 2025, becomes effective, but not earlier than January 1, 2026.
- It applies to vehicles imported after the EEC resolution takes effect, as well as those imported earlier (including during 2025) but not yet cleared for free circulation under the "Release for Domestic Consumption" customs procedure, and which were manufactured after December 31, 2023.

On Imposing a Temporary Restriction on Cement Imports into the Republic of Armenia, Defining the Licensing Procedure and Conditions for Importation, and Approving the Standard License Form (Resolution No. 1736-N, adopted on 04.12.2025, effective from 22.01.2026)

- According to RA Government Resolution No. 873-N of June 26, 2025, a temporary six-month restriction was imposed on the import of cement classified under HS Code 2523 (excluding 2523100000 and 2523210000). Specifically, imports under the customs procedures "Release for Domestic Consumption," "Processing in the Customs Territory," and "Processing for Domestic Consumption" are permitted only with a license.
- To ensure the continuity of state measures aimed at promoting domestic production, the licensing process for cement imported from third countries will continue beyond the expiration of Decision No. 873-N. A new six-month licensing period will be established—from January 22 to July 22, 2026.

On Amendments to RA Government Resolution No. 1876-N of November 28, 2024, Regarding the Procedure for Importing Pigments and Preparations Containing 80% or More Titanium Dioxide (by Dry Matter) Classified Under HS Code 3206 11 000 0 Originating from the People's Republic of China Without Payment of Anti-Dumping Duty (Resolution No. 1868-N, adopted on 18.12.2025, effective from 20.12.2025)

- According to Clause 5 of Resolution No. 96 of the EEC Board dated October 14, 2025, the decision exempts from anti-dumping duty the import into the Republic of Armenia of pigments and preparations containing 80% or more titanium dioxide (by dry matter), classified under HS Code 3206 11 000 0 and originating from the People's Republic of China—excluding the pigment types listed in Annex 2 of the decision—up to an annual quota of 250 tons.
- The resolution enters into force on December 20, 2025, is valid for five years, and applies retroactively to customs declarations registered under the “Release for Domestic Consumption” procedure from November 16, 2025.

On Amendments and Supplements to RA Government Resolution No. 2106-N of November 30, 2023 (Resolution No. 1965-N, adopted on 25.12.2025, effective from 27.12.2025)

- The resolution aims to modernize the licensing process for exploration and examination services of urban development facilities, specifically by introducing a new subcategory: engineering geodesy. This subcategory applies to geodetic works carried out during construction, monitoring of geometric parameters of buildings and structures, continuous observation of deformations and displacements, as well as in the field of construction of engineering and technical networks.
- Specifically:
 1. The licensing subcategories are supplemented with a new subcategory—engineering geodesy—and the selection of responsible specialists will be carried out from the registries approved by RA Government Resolution No. 1723-N of October 31, 2024.
 2. The issuance of the license and the corresponding annex will be fully digitized, eliminating the need for the applicant's physical presence.
- The resolution also provides for the establishment of a new licensing commission, which will include candidates nominated by the RA Cadastre Committee, and regulates the issuance of qualification certificates, monitoring of the process, and its digitalization, ensuring uniform, simple, and efficient administration.

On Approving the Pricing Policy in the Construction Sector and the Resulting Action Plan (Resolution No. 1975-N, adopted on 25.12.2025, effective from 26.12.2025)

- The basis for calculating the value of capital investments or construction and installation works (preliminary estimates) in the construction sector has primarily relied on baseline data approved during the Soviet era and the principle of their periodic indexation. The formulas defined by the methodology for calculating the cost of construction works at current prices, approved by RA Government Resolution No. 879-N of June 23, 2011, are linked to the 1984 price lists, the indices applied to them, and data from the RA National Statistical Service, all of which require modernization. The preparation of preliminary estimate documents is based on the base-index method (i.e., estimate formation as defined by current sectoral normative acts), which does not align with the supply-demand principle of a competitive market.
- The resolution transitions from the base-index method to a resource-based calculation methodology for determining the estimated cost at current prices. It includes the establishment of monitoring centers and a digital database of baseline data, as well as the application of the BIM (Building Information Modeling) system. To ensure intermediate and final results, certain financial resources will be required, and the action plan is scheduled for 2026–2028.

DRAFT LAWS APPROVED BY THE GOVERNMENT

On Approving the Draft Laws “On Amendments and Supplements to the RA Administrative Procedure Code” and “On Amendments and Supplements to the RA Civil Procedure Code” (Resolution No. 1720-A, adopted on 04.12.2025, effective from 05.12.2025)

- The draft proposes that appeals against judicial acts of the Administrative Court that resolve a case on the merits be examined through a written procedure as the general rule. At the same time, it is stipulated that, upon a party’s motion or at the court’s initiative, the court may decide to hold a court hearing for the appeal if it is necessary for effective adjudication.
- It is also established that a motion to examine the appeal in a court hearing may be submitted by the parties involved either in the appeal itself or in the response to the appeal. The timeframe for the appellate court to decide whether to hold a hearing is defined as the period following the deadline for submitting the response to the appeal.
- Furthermore, the timeframe for examining appeals is set as a reasonable period, but no later than six months from the date the appeal is admitted into proceedings.

On Approving the Law “On Amending the Law on Chambers of Commerce and Industry” and Related Draft Laws (Resolution No. 1833-A, adopted on 18.12.2025, effective from 19.12.2025)

- The legislative package proposes to revise the procedure for issuing certificates of origin by transferring the process into the domain of state regulation. Specifically:
 - 1.The function of issuing certificates of origin is transferred from the Chamber of Commerce and Industry to the Ministry of Economy.
 - 2.The expertise for determining the country of origin of goods is defined as an activity subject to notification.
 - 3.A state fee will be charged for the issuance of certificates.

On Approving the Draft Laws “On Amendments and Additions to the RA Administrative Procedure Code” and “On Amendments and Additions to the RA Code on Administrative Offenses” (Resolution No. 1717-A, adopted on 04.12.2025, effective from 05.12.2025)

- The proposed amendments establish the inadmissibility of abuse of procedural rights as a principle of administrative proceedings, introducing proportionate sanctions. The regulations regarding the return and resubmission of claims, joinder of cases, withdrawal of claims, interim measures, and suspension of administrative act enforcement are clarified.
- The procedure for joining and separating multiple claims is further detailed.
- In cases where a plaintiff (applicant) files a claim using an incorrect type of action and fails to replace it with the appropriate one after being instructed by the administrative court, the court may apply an expedited trial procedure.
- The amendments also regulate the review of judicial acts based on newly discovered or new circumstances, and provide that cases challenging the legality of normative legal acts will be examined by a panel of three judges instead of five.
- Finally, the draft stipulates that all court cases, including those submitted in paper form, will be processed electronically, except in cases explicitly exempted by the Code.

On Approving the Law “On Amendments and Supplements to the Law on Valuation Activity” and Related Draft Laws (Resolution No. 1835-A, adopted on 18.12.2025, effective from 19.12.2025)

- The draft law introduces a three-tier classification system for appraisers: junior, senior, and chief appraisers. Based on professional experience and qualifications, it clearly defines which category of appraiser is authorized to assess specific types of property.
 - A new accountability mechanism is introduced: each appraiser is allocated 20 points annually. In cases of professional errors, omissions, or distortion of facts, points are deducted. Loss of points results in mandatory retraining, and depletion of the full quota leads to suspension of qualification.
 - All documentation related to the valuation process will be handled exclusively through an electronic system using a centralized registration platform. Notifications and official communications will be conducted via the system, and reports will be prepared and approved electronically.
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On Approving the Law “On Amendments and Supplements to the RA Civil Procedure Code” and Related Draft Laws (Resolution No. 1780-A, adopted on 11.12.2025, effective from 12.12.2025)

- The proposed amendments introduce a six-month indicative timeframe for the examination of civil and administrative cases. Courts may extend this period only by a reasoned decision, and no more than twice, taking into account the complexity of the case, the behavior of the parties, and other objective factors.
- Given the particular complexity and duration of certain proceedings, bankruptcy cases and confiscation of property of illicit origin are proposed to be exempted from these time limits. Bankruptcy proceedings already involve multi-year timelines, and in confiscation cases, the preliminary investigation phase alone may last up to three years. Therefore, these areas will follow the general requirement of a reasonable timeframe.
- In line with the principle of judicial economy, the amendments propose to eliminate the court’s discretion to decide whether to resume a case from the point of interruption or start over. Under the new regulation, proceedings must resume from the point of interruption, unless the court, on its own initiative or upon a substantiated motion by the parties, decides to restart the case from the beginning.

On Approving the Law “On Amendment to the Law on Regulation of Gaming Activities” and Related Draft Laws (Resolution No. 1838-A, adopted on 18.12.2025, effective from 19.12.2025)

- The legislative package aims to clarify the legal framework for selecting gaming regulation operators and the mechanisms for appealing the results of such selections. One of the key changes is the establishment of clear deadlines for appeals: both in the case of selecting a gaming operator and under public-private partnership procedures, a two-month period is set from the date of the decision or action.
- Transitional provisions stipulate that decisions made prior to the law’s entry into force may be appealed within two months after the law’s adoption, thereby ensuring the right to judicial protection for interested parties.
- It is also stipulated that legal relations concerning operator selection fall under the jurisdiction of the civil courts.
- Additionally, the draft proposes to limit the application of interim measures. Specifically, legal challenges to the results of a tender should not serve as grounds for suspending the procedure or the operator’s activities.

- Finally, the draft clarifies that the Law on Procurement does not apply to the selection of gaming operators or to the contracts concluded as a result of that selection.

On Approving the Draft Laws “On Amendment to the Law on Procurement” and “On Amendments and Supplements to the RA Civil Procedure Code” (Resolution No. 1732-A, adopted on 04.12.2025, effective from 05.12.2025)

- The proposed legislation stipulates that in the case of procurements initiated for public needs or for the purposes of defense and national security, appeals against the actions or decisions of the contracting authority or evaluation committee will not suspend the procurement process, provided that this condition is explicitly stated in the procurement notice and has received prior approval from the Government.
- It is also established that final judicial acts in procurement-related disputes cannot be suspended solely on the grounds that an appeal or cassation complaint has been admitted into proceedings.
- Additionally, decisions of the appellate court in procurement disputes—except in cases of settlement or withdrawal of the appeal—may be appealed in cassation within fifteen days from the date of their publication.

On Approving the Proposal to Sign the “Free Trade Agreement between the Eurasian Economic Union and Its Member States, on the One Hand, and the Republic of Indonesia, on the Other Hand” (Resolution No. 1737-A, adopted on 04.12.2025, effective from 05.12.2025)

- The purpose of the agreement is to liberalize and simplify trade in goods between the Parties by reducing or eliminating tariff (customs duties) and non-tariff barriers (technical, customs, sanitary requirements, etc.).
 - Integral parts of the agreement are the product lists for which the Parties are ready to grant tariff preferences, including:
 1. Agricultural products: mineral water, canned fruits/vegetables, juices, jams;
 2. Industrial products: copper and aluminum products, pharmaceuticals, jewelry and alloys.
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On Approving the Law “On Amendments and Supplements to the Law on Expropriation of Property for the Needs of Overriding Public Interest” and the Related Legislative Package (Resolution No. 1724-A, adopted on 04.12.2025, effective from 05.12.2025)

- Prompted by recent rulings of the European Court of Human Rights, the package submitted by the RA Ministry of Justice proposes to improve the regulations for recognizing overriding public interest and the expropriation of property based on it.
- Specifically, a methodology is defined for adopting decisions recognizing overriding public interest, the content requirements of such decisions are clarified, as well as the implementation timelines for the expropriation purpose and the acquiring entity—typically with state participation.
- The processes for describing and valuing the expropriated property are improved, including the application of new technical tools.
- Incentive mechanisms are proposed for property owners, with increased compensation (up to 30% above market value) in cases of voluntary agreement.
- The procedure, deadlines, and specifics for challenging Government decisions recognizing overriding public interest in the Administrative Court (with a panel of 5 judges) are clarified—while also stipulating that suspension may be applied only in the presence of irreversible consequences.
- It is also envisaged to introduce a special claim procedure for disputing the amount of compensation in court—with full procedural guarantees, but without the possibility of applying interim measures that would suspend the implementation of the overriding public interest.

On Approving the Draft Law “On Amendments and Supplements to the RA Criminal Code” (Resolution No. 1913-A, adopted on 25.12.2025, effective from 26.12.2025)

- It is proposed to repeal the provision that suspended the statute of limitations for criminal liability.
- The same threshold levels will apply to all property-related crimes (both theft and bribery).
- In cases of postponement of sentencing due to serious illness, minors and individuals under the age of 21 must be subject to the reduced limitation periods prescribed by law for them, rather than the general limitation periods.

On Approving the Draft Law “On Amendments and Supplements to the Law on Audiovisual Media” (Resolution No. 1928-A, adopted on 25.12.2025, effective from 26.12.2025)

- The draft proposes new and clearer criteria regarding the abuse of audiovisual broadcasts. The scope of activity for persons licensed as network operators is expanded.
- A new regulatory framework is introduced for the activity of audiovisual program distributors, defining the procedure for obtaining a license, its scope, and the grounds for suspension and termination.
- It is stipulated that retransmission of a single audiovisual program by a network operator without a written agreement with the holder of the property rights will result in a fine equal to fifty times the minimum wage.
- Other fines are also defined, with significantly revised thresholds—reaching up to four hundred times the minimum wage.

On Approving the Draft Law “On Amendment to the Law of the Republic of Armenia on Customs Regulation” (Resolution No. 1917-A, adopted on 25.12.2025, effective from 26.12.2025)

- The main idea of the draft is to solve the problem of congestion at border crossing points through a system of “digital queues.” Currently, trucks arrive at the border in an irregular flow, often resulting in long queues that not only block roads but also create additional costs and time loss for economic operators.
 - To address the issue, it is proposed to establish special paid parking areas in border zones, where an electronic queue management system will operate. The process implies that the truck first parks in this designated area and registers in the electronic queue, after which the driver receives a clear permit to enter the border crossing point only when the customs zone is actually ready to provide service. This allows customs authorities to receive cargo and vehicle data in advance, conduct risk assessments, and reduce the actual time spent crossing the border.
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On Approving the Draft Laws “On Amendments and Supplements to the Law of the Republic of Armenia on Customs Regulation” and “On Supplements to the Law on State Duty” (Resolutions No. 1781-A, adopted on 11.12.2025, effective from 12.12.2025)

- For the purpose of regulating electronic commerce, the Protocol “On Amendments to the Treaty on the Customs Code of the Eurasian Economic Union of April 11, 2017” was signed by the EAEU member states on 25.12.2023. The protocol aims to regulate the relations concerning the importation and declaration of goods acquired within the framework of electronic commerce from countries that are not members of the EAEU into the EAEU customs territory, specifically:
 - The institution of an electronic commerce operator is introduced for the purpose of declaring e-commerce goods, defining the requirements and criteria for operators, as well as the conditions of their activity;
 - A distinction is made between goods acquired by individuals from foreign electronic platforms and other goods, with simplified declaration procedures established through separate customs procedures;
 - Two supply channels for e-commerce goods are distinguished:
 1. Direct supplies (import and declaration of goods acquired directly by individuals from foreign electronic platforms);
 2. Supplies through an electronic commerce operator (the operator processes the goods under the “Customs Warehouse” procedure, after which the goods are acquired by individuals, delivered to their addresses, and the goods processed under the “Customs Warehouse” procedure and transferred to individuals are declared under the “Release for Domestic Consumption” customs procedure by the 15th of the month following the month of acquisition by the individuals).
 - According to the above-mentioned protocol, the regulation of a number of legal relations is delegated to the national legislation of the member states. For that purpose, at the Government session held on 11.12.2025, Decision No. 1781-A approved the draft laws on amendments.
 - **The following regulations delegated to national legislation have been localized in the Law “On Customs Regulation”:**
 1. Definition of cases when documents confirming the information included in the electronic commerce declaration must be submitted to the customs authority;
 2. Establishment of liability for individuals in cases where electronic commerce goods are used for commercial purposes after release —individuals engaged in commercial activity bear responsibility under Article 407 of the Tax Code;
 3. Definition of the procedure for transporting unclaimed electronic commerce goods exported from the EAEU customs territory;
 4. Definition of the notification procedure to customs authorities during the removal and delivery of electronic commerce goods from customs warehouses after acquisition;
 5. Definition of the notification procedure to customs authorities for the return of goods sold and delivered to individuals and their placement in customs warehouses;
 6. Establishment of procedures for the imposition of penalties, sending of notifications, and enforcement measures by customs authorities in cases of non-fulfillment or improper fulfillment of customs payment obligations;
 7. Definition of specific procedural provisions for determining the value of electronic commerce goods.
 - **Amendments to the Law on State Duty:**
 - Taking into account that, under the protocol, electronic commerce goods have been separated from other categories of goods, state duty rates are defined for customs operations carried out by customs authorities:
 - The provisions on state duty for customs operations aimed at the release of goods declared under a single goods declaration are intended to also apply to goods declared under a single electronic commerce declaration by an electronic commerce operator,
 - The provisions on state duty for customs operations aimed at the release of goods declared under a single passenger customs declaration are intended to also apply to goods declared under a single electronic commerce declaration by individuals.
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UPCOMING CHANGES TO THE REGULATORY FRAMEWORK

THE FOLLOWING DRAFT LAWS WERE ADOPTED IN THE FIRST READING.

“On Making Amendments to the Criminal Code of the Republic of Armenia” (available at the [following link](#))

- It is proposed to clarify the range of subjects of the acts provided for in Articles 443 (illicit enrichment) and 444 (submission of false data in a declaration by a person obliged to submit a declaration as established by the legislation of the Republic of Armenia, concealment of data subject to declaration, or failure to submit a declaration) of the Criminal Code of the Republic of Armenia, by replacing the words “as established by the legislation of the Republic of Armenia” with the words “to the Corruption Prevention Commission.”
- For failure to submit each type of declaration, or for submitting false data therein, or for distorting the submitted data, the legislator has established separate criminal liability. It has been clarified that liability under Article 444 of the Criminal Code of the Republic of Armenia is предусмотрена not for failure to submit all declarations established by the legislation of the Republic of Armenia in general, but specifically for failure to submit declarations to the Corruption Prevention Commission, for submitting false data therein, or for concealing data subject to declaration.

“On Making Supplements to the Law ‘On the Peculiarities of Administrative Proceedings Conducted in Cases of Violations of Road Traffic Rules Detected by Video Recording or Photographic Devices’” (available at the [following link](#))

- It is proposed to establish that, for violations committed by persons who are considered foreigners under the Law “On Foreigners,” do not have a residence status in the Republic of Armenia, and use vehicles registered in the Republic of Armenia, liability shall be borne by the person considered a foreigner, provided that it is proven in accordance with the procedure prescribed by law that the violation recorded by vehicles registered in the Republic of Armenia was committed by a person considered a foreigner under the Law “On Foreigners” and not having a residence status in the Republic of Armenia.

“On Making Supplements and Amendments to the Law ‘On Responsible Treatment of Animals’ and Other Related Laws” (available at the [following link](#))

- It is envisaged to regulate at the legislative level relations related to domestic and stray animals, as well as service animals and animals used for exhibition, sporting, or entertainment events within the territory of the Republic of Armenia. The principles of responsible treatment of animals, prohibited actions in relation to animals, and the requirements for animal breeding and the sale of animals for entrepreneurial purposes are established.

“On Making an Amendment to the Water Code of the Republic of Armenia” (available at the [following link](#)), and “On Making Supplements and Amendments to the Law ‘On the National Water Program of the Republic of Armenia’” (available at the [following link](#))

- It is envisaged that, for the purposes of preventing floods caused by river overflows, leaching saline irrigated lands, and carrying out irrigation, water that is conveyed exclusively by gravity flow, is accounted for, and is not released from reservoirs shall be supplied free of charge to water users holding water use permits, in accordance with the procedure established by a decision of the Government.

“On Making Supplements to the Law ‘On the Corruption Prevention Commission’” (available at the [following link](#))

- It is proposed to introduce a system for assessing corruption risks in a number of bodies and organizations, for example, in public authorities, as well as in state and community non-commercial organizations operating in the fields of healthcare, social services, environmental protection, expertise, urban development, or the provision of investment programs, or those that have received subsidies or grants from the state budget within the last three years, in foundations established by the state, and in companies with fifty percent or more state or community, or state and community, shareholding.
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“On Making Amendments and Supplements to the Law ‘On Foreigners’ and Other Related Laws” (available at the [following link](#))

- The package of draft laws aims to digitalize the process of granting residence statuses to foreigners in the Republic of Armenia, improve the administration of the registration of foreigners, increase its efficiency, and clarify the types of residence statuses and the mechanisms for conducting proceedings for granting residence status. Taking into account the activity of labor migration flows and the need to regulate them, the amendments propose, in particular, to:
 - 1.abandon the system of work permits and, accordingly, the system of exemptions therefrom, instead establishing, as a basis for granting temporary residence status, the existence of a work visa or a permit to stay (reside) in the Republic of Armenia for the purpose of carrying out labor activity, while at the same time defining the circle of foreigners entitled to conclude an employment (service provision) contract without a permit to stay (reside) in the Republic of Armenia for the purpose of carrying out labor activity;
 - 2.define the concept of a permit to stay (reside) in the Republic of Armenia for the purpose of carrying out labor activity, with the aim of registering foreigners who wish to work in Armenia within the period of lawful stay;
 - 3.define the concept of a quota, which will enable the Government to regulate the limit of residence statuses granted to foreign citizens by type, number, and grounds of residence status;
 - 4.clarify the process of organizing the lawful stay of foreigners intending to make investments or carry out entrepreneurial activity. Under the current regulations, no monetary threshold is established for foreign citizens to apply for a residence status on the basis of carrying out entrepreneurial activity; it is proposed to establish an appropriate threshold for obtaining a residence status on the basis of entrepreneurial activity.

“On Making Amendments and Supplements to the Law ‘On Valuation Activity’” (available at the [following link](#))

- The adoption of the draft is aimed at the development of valuation activity in the Republic of Armenia by making it more competitive, transparent, and compliant with international standards. The proposed regulations will enable the Republic of Armenia to become involved in the international valuation market and to establish a system that ensures the provision of high-quality, reliable, and investment-promoting services. In particular, it is envisaged to define the rights, obligations, and restrictions both for service providers within the meaning of the law and for qualified valuers of the Republic of Armenia and valuation organizations.
- In addition, amendments are being made to the procedure for applying the registration program, and new powers are being established for the Cadastre Committee as the authorized body regulating, supervising, and carrying out qualification in the field of valuation activity.

“On Making Supplements and an Amendment to the Criminal Procedure Code of the Republic of Armenia” (available at the [following link](#))

- It is proposed to provide a real opportunity for rehabilitation to persons who, despite not being provided for by law, have been involved in criminal proceedings while not having reached the age threshold established for criminal liability. Amendments are also envisaged to the procedures for reviewing a final judicial act on the application of a preventive measure on the basis of newly discovered circumstances.
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DRAFTS PLACED FOR PUBLIC DISCUSSION ON THE E-DRAFT PLATFORM

Draft Law “On Amendments and Supplements to the Tax Code of the RA” (available at the [following link](#))

- In accordance with the current regulations of the Tax Code of the Republic of Armenia, the use of a cash register machine (CRM) is mandatory for organizations, individual entrepreneurs, and notaries when carrying out monetary settlements in cash or through payment cards or other payment instruments based on payment technologies (including advance payments and partial payments) in the course of retail sales through trade facilities, mobile trade points, and sales outlets at places of trade, when performing works for the population, or when providing services to the population.
- An electronic cash register machine may be used by organizations and individual entrepreneurs in relation to transactions for the supply of goods, provision of services, or performance of works within the framework of orders accepted through a website or an electronic application (electronic trading platform), while its use is mandatory only in the case of organizations or individual entrepreneurs providing passenger transportation services through an electronic platform for the purposes of order placement and passenger transportation, as well as in the case of organizations, individual entrepreneurs, or individuals carrying out passenger transportation by passenger taxi vehicles.
- In parallel with technological development and the growth of digital services, a need has arisen to expand the scope of application of the electronic cash register machine and to make it an alternative instrument to the standard cash register machine. At the same time, the circle of persons applying cash register machines and the main procedures are envisaged to be defined by the Government.

Draft Law “On Making Supplements to the Tax Code of the RA” (available at the [following link](#))

- Under the Tax Code of the Republic of Armenia, the use of automobile roads of the Republic of Armenia by freight motor vehicles not registered (not recorded) in the Republic of Armenia is considered an object of taxation by road tax.
- The road tax is collected by the customs authorities for each 15-day period of entry into the Republic. The amount of the road tax depends on the load capacity of the vehicle. Article 191 of the Tax Code defines road tax exemptions; however, no exemptions are provided for freight transportation carried out on the basis of permits issued under the “BSEC Permit” system of the Organization of the Black Sea Economic Cooperation and the permits of the European Conference of Ministers of Transport (ECMT).
- Meanwhile, within the “BSEC Permit” system of the Organization of the Black Sea Economic Cooperation and the permit system of the European Conference of Ministers of Transport (ECMT), exemptions are applied in the member states with respect to Armenian freight carriers. For the purpose of resolving this issue, it is proposed to establish an appropriate exemption in relation to the road tax.

Thank you !
