

Monthly Newsletter on Regulatory and Legislative Changes



JANUARY 2026

CHANGES TO THE LEGISLATIVE FRAMEWORK

“On Making a Supplement to the Law of the Republic of Armenia «On Holidays and Commemorative Days of the Republic of Armenia»” HO-1-N (adopted on 20.01.2026, effective from 21.01.2026)

- January 27 is established as the Day of Remembrance of Those Fallen in the Defense of the Homeland and is considered a non-working day.

“On Amendments and Supplements to the Constitutional Law of the Republic of Armenia «Electoral Code of the Republic of Armenia»” HO-2-N (adopted on 23.01.2026, effective from 03.02.2026)

- It clarifies the criteria that a public organization registered in the Republic of Armenia must meet in order to be eligible to carry out an observer mission during elections held in the Republic of Armenia.
- It also clarifies the procedure for submitting an accreditation application to the Central Electoral Commission. It is established that changes to the list of accredited observers may be made no later than 3 days before the voting day, except in cases where the list of observers accredited by a public organization or foundation registered in the Republic of Armenia is supplemented with a person who is not a citizen of the Republic of Armenia, which may be done no later than 15 days before the voting day.
- Amendments have also been made to the regulations governing the refusal by the Central Electoral Commission to accredit a public organization or foundation.

“On Ratifying the Agreement between the Government of the Republic of Armenia and the Government of Georgia on the Readmission of Persons Residing Without Authorization” HO-3-N (adopted on 20.01.2026, effective from 03.02.2026)

- The signing of the international agreement between Armenia and Georgia regulating readmission:
 1. will give the opportunity to carry out measures in the territories of both states for identifying and organizing the return of persons residing without authorization, including both their own citizens and citizens of third countries and stateless persons,
 2. will provide a legal basis for regulating the readmission process, establishing the list of necessary documents, deadlines, and other matters.

“On Making Supplements to the Law of the Republic of Armenia «On the Specifics of Administrative Proceedings in Cases of Traffic Violations Detected by Video or Photographic Devices»” HO-4-N (adopted on 20.01.2026, effective from 12.02.2026)

- The specifics of proceedings in cases of violations committed by unregistered vehicles in the Republic of Armenia will also apply to administrative acts issued in cases subject to review under the law, committed by persons considered foreigners under the Law «On Foreigners» and who do not have a legal residence status in the Republic of Armenia, using vehicles registered in the Republic of Armenia.

LAWS ENTERING INTO FORCE IN JANUARY*

“On Amendments and Supplements to the Tax Code of the Republic of Armenia” HO-82-N (adopted on 18.04.2025, effective from 01.01.2026)

- Amendments have been made to the Tax Code of RA regarding nature use fees. The tax base for the fees on the use of biological resources has been expanded: instead of the actually used volumes, it now includes:
 - a. For biological resources of the plant (except roundwood or secondary forest materials) and animal kingdoms, the volume, weight, or unit (piece) or other physical measurement of the resource established by a resource use contract signed by the authorized body or by the license provided under the legislation of the Republic of Armenia; in cases where the tax base exceeds this amount or is zero, the actually used volume, weight, or unit (piece) or other physical measurement will apply.
 - b. The actually used volume of roundwood or secondary forest materials.
- At the same time, the rates of nature use fees for the use of biological resources have been revised.

“On Amendments and Supplements to the Law of the Republic of Armenia «On Citizenship of the Republic of Armenia»” HO-4-N (adopted on 22.01.2025, effective from 01.01.2026)

- The amendments provide for the procedure for acquiring citizenship to be fully aligned with the operation of the electronic platform, stipulating that applications for acquiring Armenian citizenship are received and processed through the electronic information system for managing citizenship cases.
- It is also established that Armenian citizenship is terminated if it was acquired on the basis of forged or incorrect documents or false information, provided that the submission of such documents or information by the person has been verified in accordance with the procedure established by law, and no more than 10 years have passed since the act was committed, instead of the previous 7-year period. In this case, however, a person's citizenship cannot be terminated if it would result in statelessness.

“On Making a Supplement to the Law «On Valuation Activity»” HO-506-N (adopted on 17.12.2025, effective from 08.01.2026)

- It is established that valuation is mandatory in cases of alienation of property that is state or community owned, except for cases of non-auction alienation of unbuilt state or community land.

“On Amendments and Supplements to the Law «On Enforcement Proceedings» and Other Related Laws” HO-179-N (adopted on 11.04.2025, effective from 01.01.2026)

- From the date this law enters into force, the Law «On Compulsory Enforcement of Judicial Acts» of May 5, 1998, shall be repealed, with corresponding amendments to references in other related laws.
- The new law introduces regulations that place private participants in enforcement proceedings in a more favorable position. In particular, the approach to the permissible management of prohibited property, the limitation of the right to use prohibited property, and its seizure is amended. In this regard, a number of mechanisms are established that allow participants in enforcement proceedings to derive benefits from their prohibited property.
- The management possibilities of the parties to enforcement proceedings are also expanded. For example, with the consent of the parties, it becomes possible to postpone or reschedule enforcement, set or modify the procedure or method of enforcement without judicial procedure, and expand the creditor's participation in the compulsory auction of the debtor's property, granting them the right, in certain cases, to settle their claim not only in cash but also by offsetting their claim, among other measures.
- The institution of third-party participation in enforcement proceedings is introduced.
- Provisions are also envisaged to protect entrepreneurial activity. For example, a special order is established for seizing the property of an individual entrepreneur, and an institute analogous to a pledge on circulating goods—the prohibition of circulating goods—is introduced, which does not disrupt the circulation of goods, among other measures.

“On an Amendment to the Law «On Licensing»” HO-95-N and “On Amendments to the Law «On State Duty»” HO-96-N (adopted on 18.04.2025, effective from 01.01.2026)

- From January 1, 2026, the state duty for a private security activity license will be set at AMD 3,000,000 instead of the previous AMD 500,000.
- It is also established that licensed private security organizations are required to submit a report on their activities to the authorized body on a semiannual basis.

“On Amendments and Supplements to the Law of the Republic of Armenia «On Management of Apartment Buildings»” HO-142-N and “On Supplements to the Code of the Republic of Armenia on Administrative Offenses” HO-143-N (adopted on 11.04.2025, effective from 01.01.2026)

- The law establishes a clear distribution of powers in the field of apartment building management among state bodies, governors, and local self-government bodies.
- It defines the main obligations of the developer: to ensure the selection of a management body after commissioning the building, to transfer the design documents, and to ensure that when the building is alienated, the owners also receive the corresponding share of the common ownership.
- The Administrative Offenses Code introduces liability for a developer of a newly constructed or completed apartment building for violating the requirements of the law in the field of apartment building management.

“On an Amendment to the Law «On Making a Supplement to the Law «On Cashless Transactions»»” HO-161-N (adopted on 29.05.2025, effective from 01.01.2026)

- It is envisaged that the payment for, and receipt of payment in exchange for, the transfer or acquisition of ownership of a crypto asset shall be made in a cashless form, regardless of the amount to be paid.
- It is also established that payment for, and receipt of payment for, services provided by persons dealing with crypto assets shall be carried out exclusively in a cashless form, regardless of the payment method, if the payment or receipt of payment takes place within the territory of the Republic of Armenia.

“On Amendments and a Supplement to the Code of the Republic of Armenia on Administrative Offenses” HO-472-N (adopted on 17.12.2025, effective from 03.01.2026)

- Within the framework of the legislative package «On Universal Health Insurance», the Administrative Offenses Code is supplemented with a new article establishing administrative liability for charging persons covered by universal health insurance fees not provided for by law or for refusing to provide medical services or medicines included in the insurance package.

“On Amendments and Supplements to the Law of the Republic of Armenia «On Higher and Postgraduate Professional Education»” HO-109-N and “On Supplements to the Code of the Republic of Armenia on Administrative Offenses” HO-110-N (adopted on 29.05.2025, effective from 31.01.2026)

- The amendments provide that, in cases of violation of the mandatory conditions of a license established by the licensing procedures during the operation of a higher education institution, as well as in cases provided by law, the authorized body for state regulation of education shall, in accordance with the procedure established by law or upon the recommendation of the inspection body exercising control in the field of education, issue a warning or suspend the institution’s license.
- Control over compliance with the mandatory conditions of the license during the operation of a higher education institution shall henceforth be carried out by the inspection body exercising control in the field of education (hereinafter, the inspection body).
- The Administrative Offenses Code establishes the corresponding liability measures.

“On Supplements to the Tax Code of the Republic of Armenia” HO-292-N (adopted on 12.06.2024, effective from 01.01.2026)

- The supplements expand the definitions in the Code by introducing the term “QR barcode” and aligning other articles accordingly.
 - It is established that documents reprinted with a QR barcode from the tax authority’s database or from the taxpayer’s personal page in the electronic reporting management system do not require additional validation by the tax authority.
 - New obligations are also established: the taxpayer has the ability to reprint or download documents available on their personal page in the electronic reporting management system, as well as documents containing a QR barcode whose list is approved by the head of the tax authority. The reprinted or downloaded document containing a QR barcode reflects the information as of the moment of reprinting or downloading. Reprinted and downloaded documents contain a QR barcode, and the information in these documents is considered approved by the tax authority. Documents containing a QR barcode are accepted, as necessary, by organizations and individuals.
 - The procedure for identifying the QR barcode in documents that are reprinted or downloaded is determined by the tax authority.
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“On Amendments and Supplements to the Law «On State Duty» and Other Related Laws” HO-339-N (adopted on 11.09.2024, effective from 01.01.2026)

- The changes in the Law «On State Duty» clarifies the mechanism for proportional reduction of annual and quarterly state duty. It is firmly established that the reduction applies regardless of whether the duty has been paid. A provision is added stipulating that in cases of deregistration of an individual entrepreneur (IE), temporary or indefinite suspension of activity by legal or physical persons, or declaration of bankruptcy, the annual state duty must be paid up to the day on which any basis for suspension of the payment obligation arises.
- The Law «On Amendments and Supplements to the Law «On Notification of the Commencement of Activity»» HO-340-N introduces a new procedural requirement regarding the suspension of the right to engage in notifiable activities. If a physical person dies, the authorized body is obliged to adopt a decision on the cessation of the activity within 3 working days from the date the death becomes known. It is also established that the suspension of an individual entrepreneur’s activity no longer constitutes an independent basis for suspension of the right to engage in notifiable activities.
- The Law «On Amendments and Supplements to the Law «On Licensing»» HO-341-N introduces similar changes: the cessation of an individual entrepreneur’s activity no longer constitutes an independent basis for suspension of a license. In the event of the death of a physical person, the authorized body must adopt a decision to suspend the license within 3 working days from the date the death becomes known.

“On Amendments and Supplements to the Tax Code of the Republic of Armenia” HO-376-N (adopted on 11.09.2024, effective from 01.01.2026)

- The amendments to the Tax Code of the Republic of Armenia will allow profit tax payers to deduct donations made to public general education schools, universities, and primary vocational (craft) and secondary vocational educational institutions, up to 2.5% of their gross income, from their gross income.

“On Supplements to the Law «On an Amendment to the Law «On Cashless Transactions»»” HO-516-N (adopted on 17.12.2025, effective from 01.01.2026)

- The amendment allows, during a transitional period, the execution of cash transactions using crypto assets, provided that the transaction amount does not exceed AMD 300,000 and, regardless of the transaction amount, the service provider properly verifies the identity of the customer.

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

- It is envisaged that, within the framework of liability established by the Code of the Republic of Armenia on Administrative Offenses, the acts considered violations will be specified and the amounts of existing fines will be increased, applying stricter administrative liability measures for the sale of unstamped goods subject to marking with excise stamps, stamp labels, or control (identification) marks. For the purpose of preventing such violations, confiscation of the object directly constituting the object of the administrative offense is introduced as an additional type of administrative sanction for tobacco products and beverages.
- Criminal liability is also established for the manufacture, storage, transportation, delivery, acquisition, use, or sale, for the purpose of sale, of counterfeit control (identification) marks.

“On Cybersecurity” and Other Related Laws HO-442-N (adopted on 04.12.2025, effective from 04.01.2026)*

- It regulates relations related to ensuring the cybersecurity of information systems or critical information infrastructure in vital sectors, in particular defining the scope of service providers, the vital sectors, the procedures for detecting cyber incidents, notifying about them, preventing them, the system of state administration bodies in the field of cybersecurity and the scope of their powers, monitoring compliance with the requirements of this law, liability, cybersecurity audits, as well as other relations related to cybersecurity.

*For more details, see Issue No. 11.

“On Amendments and Supplements to the Law «On Public and Individual Notification via the Internet» and Other Related Laws” HO-415-N (adopted on 04.12.2025, effective from 01.01.2026)

- A new method of notification for legal entities, individual entrepreneurs, and natural persons is introduced. Notification of a legal entity or an individual entrepreneur will be carried out by placing an individual notification on the personal page of the electronic reporting management system of the tax authority, as established by the Tax Code of the Republic of Armenia.
- With regard to notification of natural persons, it is provided that if, within 3 days after the notification is placed in the official electronic mailbox, there is no electronic confirmation of the natural person accessing the official electronic mailbox, the notification shall be sent by registered mail to the person’s registered address via a hybrid delivery service as defined by the Law of the Republic of Armenia «On Postal Communication».

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

- Under Article 64 of the Tax Code of the Republic of Armenia, the application period of the value-added tax (VAT) exemption for electric motor vehicles, originally set until January 1, 2026, has been extended as follows:
 - Electric motor vehicles classified under the codes ETM ATG HS 8702 40 000, 8703 80 000, 8704 60 000, and 8711 60 (including those with EAEU product status), whether cleared under the “Release for domestic consumption” customs procedure or imported by individuals for personal use, or released for free circulation, or imported from EAEU member states or sold within the territory of the Republic of Armenia, shall be exempt from VAT until January 31, 2026.
 - From February 1, 2026, until December 31, 2026, the above-mentioned exemption will apply only to those vehicles manufactured after December 31, 2023.
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CHANGES TO GOVERNMENT RESOLUTIONS

“On Approving the Strategic Program for the Development of Tourism of the Republic of Armenia for 2026–2030 and the Action Program Ensuring Its Implementation” (N 30-L, adopted on 08.01.2026, effective from 10.01.2026)

- The program sets out the priorities for the development of the tourism sector based on the sector’s development vision and Armenia’s international obligations, the effective paths to achieve these priorities, as well as ways to respond to existing challenges.
- Tourism in Armenia, having strategic importance, is a key element in shaping the economy. Therefore, the program identifies the main issues that need to be addressed under the new strategy. Analyzing tourism statistics from previous years, three main types of development are distinguished: cultural, gastro, and adventure tourism. The program also covers medical and spa, rural, religious, and MICE (Meetings, Incentives, Conferences, and Exhibitions) tourism types, which are likewise subject to development.

“On Amendments and Supplements to the Resolution of the Government of the Republic of Armenia N 121-N of January 30, 2003” (N 17-N, adopted on 08.01.2026, effective from 09.07.2026)

- The resolution provides that the licensing process for activities involving hazardous waste must be carried out exclusively electronically, through the relevant section of the newly established electronic system, the “Digital Services Platform in the Field of Environmental Management” (electronic platform).

“On Amendments and Supplements to the Resolution of the Government of the Republic of Armenia N 2291-N of December 9, 2005” (N 28-N, adopted on 08.01.2026, effective from 09.07.2026)

- The resolution provides that the process for approving projects on the placement and storage limits of waste must be carried out exclusively electronically, through the relevant section of the electronic system being established for this purpose—the “Digital Services Platform in the Field of Environmental Management.”

“On Amendments and Supplements to the Resolution of the Government of the Republic of Armenia N 14-N of January 5, 2022” (N 22-N, adopted on 08.01.2026, effective from 20.01.2026)

- The resolution clarifies the procedure for the registration of unauthorized constructions, in particular establishing that an unauthorized building is considered registered from the moment the online measurement office registration package is submitted and approved by the Cadastre Committee. This ensures a legally definite completion of the registration procedure and informs the applicant of the confirmation or rejection of the registration of the respective unauthorized construction.
- The resolution also grants the Committee the authority to approve or reject the registration of unauthorized constructions and establishes the specific procedures for registering unauthorized constructions located on land that is state or community property.

“On Approving the Doctrine of Economic and Institutional Reforms of Armenia” (N 16-L, adopted on 08.01.2026, effective from 10.01.2026)

- Considering that RA has been undergoing economic, institutional, and security reforms in recent years, this resolution proposes to establish the economic and ideological foundations of the “Real Armenia,” defining the role of the state as a human-centered system that simultaneously serves security, resilience, and institutional strengthening.
- The resolution also proposes to eliminate the fragmentation of economic and institutional policy, to establish a long-term vision and clear principles, and to set a unified structural system for programs.

“On the Transfer of a Working Day” (N 109-N, adopted on 29.01.2026, effective from 30.01.2026)

- The resolution establishes May 4, 2026 (Monday) as a non-working day, and designates April 18, 2026 (Saturday) as a working day to compensate for it.

“On an Amendment to the Resolution of the Republic of Armenia N 1910-N of December 25, 2025” (N 62-N, adopted on 22.01.2026, effective from 23.01.2026)

- In light of the implementation of the post-payment program for cashless payments through the ARCA system, this resolution proposes replacing the State Revenue Committee with the Ministry of Finance as the implementing body for the measure “12001. Provision of Post-Payment for Cashless Payments via the Arca National Payment System” under the program “1242. Development of the Armenian Payment System.”
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“On Amendments and Supplements to the Resolution of the Government of the Republic of Armenia N 1284-L of July 27, 2023” (N 36-L, adopted on 15.01.2026, effective from 16.01.2026)

- The resolution proposes to increase by 1 percentage point the interest rate subsidy on loans provided to young entrepreneurs (aged 18–35) and to natural persons and individual entrepreneurs aged 63 and above. Specifically, for loans up to AMD 3 billion, the subsidy will be 9%; for loans between AMD 3–9 billion, 8%; and for loans between AMD 9–15 billion, 7%.
- In the agricultural sector, the subsidy will also apply to commercial legal entities that have a single founder and director whose age meets the established criteria, provided that the ownership structure does not change during the term of the loan.

“On Approving the Procedure for the Registration of Buildings and Structures and Repealing the Resolution of the Government of the Republic of Armenia N 274-N of March 19, 2015” (N 59-N, adopted on 15.01.2026, effective from 17.01.2026)

- This procedure establishes the registration process for newly constructed and existing buildings and structures of medium, high, and very high risk, including immovable monuments of history and culture. It applies to all participants in urban development activities involved in the design, construction, reconstruction, major repair, or restoration of buildings.
- The registration of buildings and structures is carried out based on the methodology approved by the legislation of RA and the Urban Development Committee, aiming to ensure safe operation, to assess technical condition, and to provide access to relevant information.
- The registration process is initiated by the developer or the building management body and is conducted through a contract with a licensed organization in the field of urban development. In the case of multi-apartment buildings, the responsible party is the building management body.
- It is recommended that registrations be prepared at least once every 10 years, as well as in cases of reconstruction, major repairs, or changes in the building’s purpose.
- In the case of construction funded by state, community, or program resources, the costs of registration are included in the preliminary budget of the projects, while for existing buildings, they are considered as operation and maintenance expenses.
- Registrations are prepared by licensed organizations, and the data contained therein serve as the basis for developing design solutions for the future operation, repair, and modernization of the buildings.

“On Amendments and Supplements to the Resolution of the Government of the Republic of Armenia N 1485-L of October 24, 2019” (N 81-L, adopted on 22.01.2026, effective from 23.01.2026)

- The purpose of the resolution is to implement a pilot agricultural insurance program for the 2026 agricultural year and, within its framework, provide support to both farmers and insurance companies.
- For 2026, it is proposed that the subsidy of insurance premiums be fully covered by state funds, granting farmers a premium subsidy of 40% for apricots and 60% for other crops.
- To encourage the participation of insurance companies, the state will reimburse the portion of insurance payouts and damage assessment costs that exceeds 80% of the collected insurance premiums. The maximum amount of damage assessment costs will be determined by the Agency’s Board. Insurance companies may apply for reimbursement after the monthly reporting summaries.

“On Amendments and Supplements to the Resolution of the Government of the Republic of Armenia N 274-N of March 16, 2017” (N 60-N, adopted on 15.01.2026, effective from 26.01.2026)

- The resolution revises and supplements the National Program for Quality Control of Civil Aviation Safety Activities, aiming to enhance the effectiveness of oversight and align it with international standards. The amendments clarify the Program’s objectives and goals, emphasizing the monitoring of compliance with aviation safety requirements, the assessment of their effectiveness, and the continuous implementation of applied measures.
- The main forms of quality control are established, including audit, inspection, study, observation, testing, and incident investigation, as well as a risk-based approach to their implementation, incorporating both planned and unplanned activities. At the same time, the role of the Civil Aviation Committee as the competent authority is consolidated, expanding its oversight and coordinating powers.
- The amendments clarify the procedures for the selection, training, and certification of aviation safety inspectors, as well as their rights and responsibilities. They also define the obligations of the organizations subject to oversight, including the development of internal quality control programs, the elimination of non-compliances, and the implementation of inspector directives. Special provisions are established for airports with high passenger traffic, ensuring a minimum frequency of inspections and tests.

DRAFT LAWS APPROVED BY THE GOVERNMENT

“On the Draft Law of the Republic of Armenia on the Ratification of the Supplement to the Multilateral Agreement of Competent Authorities on the Automatic Exchange of Financial Account Information” (N 12-A, adopted on 08.01.2026, effective from 09.01.2026)

- The supplement expands the additional information subject to automatic exchange to include the fact of submitting a valid self-certification by the account holder, the grounds for the status of a controlling person and the presence of the self-certification, the type of reportable account (whether pre-existing or new, whether it is a joint account and the number of joint account holders), as well as the status of holding in the capital of an investment entity.
- The application of the supplement depends on the competent authorities submitting official notifications regarding the alignment of domestic legislation and on the agreement on the list of partner countries. During the transitional period, the automatic exchange of information will be carried out in accordance with the requirements of the previous Standard and with already agreed partner jurisdictions.

“On Approval of the Draft Law of the Republic of Armenia on Amendments to the Law on State Duty” (N 24-A, adopted on 15.01.2026, effective from 16.01.2026)

- The draft law proposes the introduction of new types of state duty applied to processes related to the export of cultural values. In particular, it envisages the differentiation of state duty collected by customs authorities for cultural values. The proposed amendments regulate the procedure for the payment of state duty by organizations or individuals for the purpose of exporting cultural values.
- For the export, temporary export, or export for reprocessing outside the customs territory of cultural values and geological or archaeological collections, the state duty is set as follows: for one cultural value – ten times the base duty; for two or more cultural values – fifteen times the base duty.
- For issuing a duplicate of such permit documents, the state duty is set at three times the base duty.
- The rates established by these provisions do not include additional costs related to the provision of relevant services or the performance of related actions.

“On the Draft Law of the Republic of Armenia on Approval of Amendments and Supplements to the Law on Compulsory Insurance of Civil Liability Arising from the Use of Motor Vehicles” (N 85-A, adopted on 22.01.2026, effective from 23.01.2026)

- The proposed amendments suggest expanding the definition of “motor vehicle” to include mopeds, tricycles, and quadricycles. The amendments also clarify the scope of liability not subject to compulsory insurance. Specifically, compulsory insurance will not apply to liability arising from the use of motor vehicles whose engine maximum capacity and top speed, or engine maximum power and top speed, do not exceed the thresholds established by the Government of RA for state registration eligibility.

“On the Draft Law of the Republic of Armenia on Amendments to the Law on Public and Individual Notification via the Internet and Related Laws” (N 66-A, adopted on 22.01.2026, effective from 23.01.2026)

- The draft package provides for a series of amendments aimed at modernizing the notification procedure. In particular, it proposes removing the legislative requirement to publish public notifications in the press, replacing it with posting on a website—in this case, the azdarar.am platform.
- The same amendments are also applied to provisions on notifications in certain other legal acts, such as the Laws on “Banks and Banking Activities,” “Pawnbrokers and Pawnbroking Activities,” “Bankruptcy,” “Insurance and Insurance Activities,” “Securities Market,” “Investment Funds,” as well as the Water and Land Codes of the Republic of Armenia, among others.

“On Approving the Draft Law of the Republic of Armenia on Establishing the Minimum Requirements for Insurance of Liability of Air Carriers and Aircraft Operators to Passengers, Flight and Ground Crew, Baggage, Cargo, and Third Parties” (N 101-A, adopted on 29.01.2026, effective from 30.01.2026)

- The draft establishes the minimum requirements for mandatory insurance for air carriers and aircraft operators, covering liability to passengers, crew, baggage, cargo, and third parties. It provides that the insurance must be effective for each flight and also cover high-risk situations, such as military actions or terrorism. Oversight will be carried out by the Civil Aviation Committee, and in case of violations, strict measures may be applied, including suspension of flights.
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“On the Draft Laws of the Republic of Armenia on the Amendments and Supplements to the Law on the Protection of Consumer Rights and to the Law on Advertising” (N 41-A, adopted on 15.01.2026, effective from 16.01.2026)

- Under the Law on the Protection of Consumer Rights, key concepts are clarified and expanded, and new rules on product conformity with the contract are introduced, including for products containing digital elements. The obligations of sellers regarding updates, incorrect installation, warranties, and provision of information are defined, as well as consumer rights in cases of defective or non-conforming products (repair, replacement, price reduction, or contract termination). Clear deadlines are established for notifying, proving, and remedying non-conformities. Consumer protection guarantees are also expanded for contracts concluded remotely or outside the business premises, including the 14-day right of withdrawal, delivery deadlines, and risk allocation.
- Under the Law on Advertising, clear criteria are established for misleading and comparative advertising, safeguards against unfair advertising are strengthened, and it is stipulated that advertisers bear the burden of proving the accuracy of the information presented in advertisements. Comparative advertising is permitted only under objective, verifiable, and non-misleading conditions.
- The overall purpose of these amendments is to strengthen consumer protection, ensure fair competition, and fully align Armenian legislation with EU legal standards.

“On Approving the Proposal to Sign the Agreement on the Provision of Technical Assistance” (N 63-A, adopted on 22.01.2026, effective from 23.01.2026)

- The draft “Agreement on the Provision of Technical Assistance” provides for the implementation of a comprehensive program aimed at developing the capacities of the Ministry of Finance of the Republic of Armenia and other involved state bodies. The program is designed to strengthen the management system in the public-private partnership sector.
 - The objective of the program is to enhance institutional capacities in the PPP sector, ensure the efficiency of the management system, and improve the professional skills of personnel in accordance with international standards and best practices.
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UPCOMING CHANGES TO THE REGULATORY FRAMEWORK

THE FOLLOWING DRAFT LAWS WERE ADOPTED IN THE FIRST READING.

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

- The draft proposes to establish that the production and sale of pesticides and agrochemicals in the Republic of Armenia shall become activities subject to licensing under the law. Previously, these activities were considered as subject to notification only. Under the proposed amendments, the competent authority will exercise control over compliance with the licensing conditions and requirements for the production and sale of pesticides and agrochemicals.
- Changes are also planned regarding the disinfection and destruction of goods subject to phytosanitary control. In particular, recent border inspections of quarantine goods exported from the Republic of Armenia have revealed quarantine pests, creating obstacles to the uninterrupted export of goods of Armenian origin. One solution to this problem is to carry out disinfection of such goods prior to export. Establishing a disinfection system requires legislative authority, the development of relevant procedures, and the definition of general requirements for disinfection methods, which the proposed amendments aim to address.

“On Amendments and Supplements to the Law on the Preservation and Use of Immovable Monuments of History and Culture and Historical Environment and Other Related Laws” (available at the [following link](#))

- The draft aims to regulate the property relations concerning certain monuments, in particular religious structures, when they are subject to transfer to other entities.
- It proposes that such structures remain under the authority of the corresponding religious organizations, and in cases of transfer, the government would have the right to approve or reject the transaction concerning property rights, whether it involves compensation or gratuitous transfer.
- As a legal mechanism, the draft establishes the right of the Republic of Armenia to grant or withhold consent for transactions involving the transfer of property rights of these structures, either with compensation or free of charge.

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

- Proposed amendments foresee that service offices will no longer operate within the Cadastre Committee of the Republic of Armenia; instead, newly established advisory centers will function. Accordingly, relevant articles will be amended by replacing the term ‘service office’ with ‘advisory center,’ and the concept of ‘advisory center’ will be added to the list of defined terms.

“On Amendments to the Law of the Republic of Armenia on Physical Culture and Sports” (available at the [following link](#))

- It is planned to establish a Sports Management Information System for the purpose of managing, organizing, analyzing, and storing data related to sports activities. The system will ensure the automated collection, processing, and storage of data.

“On Amendments to the Law of the Republic of Armenia on State Duty” (available at the [following link](#))

- It is proposed to establish exemptions from the payment of state duty in courts for persons subjected to domestic violence who have filed for divorce, for matters related to the determination of paternity, as well as in other cases provided by law.

“On Amendments and a Supplement to the Law of the Republic of Armenia on Military Service and the Status of Servicemen” (available at the [following link](#))

- This amendment is introduced in light of the entry into force and successful implementation of Law No. HO-23-N of January 16, 2024, which provided that citizens who, in violation of the law, failed to complete compulsory military or alternative service in the enlisted ranks or in the reserve officer corps and who, upon reaching the age of 27 or 35 respectively, have grounds under this Law for exemption from compulsory military service or for deferment from conscription, may not be conscripted into compulsory military or alternative service and are required to pay fifteen million Armenian drams to the state budget of the Republic of Armenia.
 - It is proposed to extend this privilege so that persons who reach the age of 27 after the adoption of this law may also benefit from its provisions.
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“On Amendments and Supplements to the Tax Code of the Republic of Armenia” (available at the [following link](#))

- The proposed amendments to the Code include the following:
- Revision of the special rules for determining income in respect of targeted funds provided as reimbursement of expenses already incurred to corporate income taxpayers within the framework of state-funded programs. Under the general rule, non-repayable funds are considered income in the tax year in which they are received, while specific regulations currently apply to funds received within the framework of state-funded programs. In particular, targeted funds received as reimbursement of expenses already incurred or losses sustained are treated as income in the tax year of receipt, with the exception of state support programs in the agricultural sector, under which targeted funds received as reimbursement of expenses already incurred are recognized as income in the tax year in which the acquired, constructed, created, or cultivated assets are recognized as an expense or loss, regardless of whether such expense or loss is deductible from gross income. It is proposed to establish that, regardless of the sector of activity, targeted funds received by corporate income taxpayers within the framework of state-funded programs as reimbursement of expenses already incurred in relation to acquired, constructed, created, or cultivated assets shall be recognized as income in the tax year in which those assets are recognized as an expense or loss, irrespective of whether such expense or loss is deducted from gross income.
- Until December 31, 2026 inclusive, corporate income taxpayers engaged in agricultural production are exempt from corporate income tax on income derived from the sale of agricultural products, as well as from the sale of other assets and other income, provided that the share of income from the sale of other assets and other income does not exceed 10% of gross income for the respective tax year. Taking into account that, within the framework of state-funded programs, loans (leasing) attracted by agricultural entities and the interest accrued thereon, when subsidized by the state, are treated as income and, if exceeding 10% of gross income, give rise to unjustified corporate income tax liabilities, the draft proposes to stipulate that amounts received under state-funded agricultural support programs as subsidies for loans (leasing) and the interest accrued thereon shall not be considered income for corporate income taxpayers, nor shall they be treated as expenses.

- It is envisaged that the application of the above amendments will extend to relations arising after January 1, 2024, taking into account that the identified issue has been observed particularly since 2024. At the same time, on February 9, 2026, the Government submitted a proposal for adoption at the second reading to extend the application of the amendments to relations arising after January 1, 2022.

“On Amendments and a Supplement to the Law of the Republic of Armenia on State Duty” (available at the [following link](#))

- On December 9, 2019, with the adoption of Law No. HO-258-N “On Making a supplement to the Law on State Duty,” a supplement was made to Article 29 of the Law, pursuant to which individuals departing by air transport to airports with an IATA code that had not been served during the preceding 12 months at the time of departure of the first flight, through airlines carrying out commercial air transportation, benefit from the exemption from payment of the state duty for departing air passengers as established by Article 20, Part 1, Point 30 of the Law.
- As a result of the amendments, the exemptions began to apply from January 2020 to individuals traveling on newly established routes, for a period of three years by a Government decision, with the possibility of a two-year extension. The terms of these exemptions begin to expire starting from 2025, which has a negative impact on the operation of flights on these routes, mainly carried out by low-cost airlines.
- In order to maintain a high rate of passenger traffic growth and ensure a high level of flight frequency on already established new routes, it is proposed to extend, by law, the exemption from payment of the state duty for departing air passengers up to two times inclusive, each time for a period of 24 months, subject to compliance with the requirements necessary for such extension.

“On Amendments and Supplements to the Constitutional Law of the Republic of Armenia ‘Judicial Code’ and Other Related Laws” (available at the [following link](#))

- It is proposed to revise the procedures for the selection, appointment, and promotion of candidates for judges, prosecutors, and investigators, and, in particular, to introduce new regulations relating to the issuance and consideration of integrity assessments.
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“On Amendments and Supplements to the Law of the Republic of Armenia on Military Service and the Status of Servicemen” (available at the [following link](#))

- By adopting the draft, a new system for deferral from mandatory military service will be established. Under this system, deferral will be granted to individuals pursuing bachelor’s (specialist diploma), master’s, doctoral, or other educational programs at higher education institutions ranked within the top five deciles of the Academic Ranking of World Universities, and who agree to work in the field and location specified by the Government of the Republic of Armenia.

“On the Draft Law of the Republic of Armenia on Amendments and Supplements to the Constitutional Law ‘Judicial Code’” (available at the [following link](#)) and on an Amendment to the Law ‘On Public Service’” (available at the [following link](#))

- Under the Draft Law, the voting weight of non-judge members in the Ethics and Disciplinary Affairs Committee of the General Assembly of Judges is increased by three votes, and the regulations concerning the Committee’s activities and functions are clarified.
- The law limits the ability of non-judge members of the General Assembly of Judges’ committees to represent cases in the courts of general jurisdiction, specialized, appellate courts, and the Court of Cassation of the Republic of Armenia.
- Non-profit organizations registered in accordance with the law and operating in certain fields will have the right to nominate candidates for non-judge members of the General Assembly of Judges’ committees.
- Candidates with academic degrees included in the list of judicial candidates, as well as candidates in the judicial candidates list with at least eight years of professional experience over the past ten years, will be placed earlier in the ranking.
- Requirements are established for non-judge members of the Ethics and Disciplinary Affairs Committee to submit a questionnaire on integrity to the Judicial Department prior to their election, and, if elected, to submit a situational declaration to the Corruption Prevention Commission upon request.

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

- Upon the adoption of the draft laws, it is expected to establish the following:
 - 1.If the procurement invitation contains information indicating that the process is organized for public purposes or for the protection of national security interests, the filing of complaints regarding the actions (or inaction) and decisions of the procuring entity and the evaluation commission shall not suspend the procurement process. Such information may be included in the invitation with the prior consent of the Government.
 - 2.Furthermore, the enforcement of final judicial acts issued by a court in disputes related to the actions (or inaction) and decisions of the procuring entity and the evaluation commission shall not be suspended on the basis of appeals or cassation complaints filed against those acts.
 - 3.A cassation complaint may be filed within fifteen days from the date of publication of the acts regarding decisions issued by the appellate court on disputes related to procurements, except for decisions to terminate the proceedings by settlement or decisions to close the appellate proceedings on the grounds of withdrawal of the appellate complaint.

“On Amendments and Supplements to the Code of Administrative Procedure of the Republic of Armenia” (available at the [following link](#)), and “On Amendments and Supplements to the Civil Procedure Code of the Republic of Armenia” (available at the [following link](#))

- Proposed amendments envisage that the consideration of appeals against judicial acts resolving the merits of administrative court cases shall be conducted through a written procedure.
 - It is established that if, at the request of a party, within one month after the deadline for submitting a response to the appeal, or on the court’s own initiative at any stage of the appeal review, the court concludes that, in order to ensure the effectiveness of the appellate review, the appeal should be examined in a court session, the court shall decide to hold the appellate review in a judicial session and notify the participants of the proceedings accordingly.
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“On Amendments and Supplements to the Administrative Procedure Code of the Republic of Armenia” (available at the [following link](#)), and “On Amendments and Supplements to the Code of the Republic of Armenia on Administrative Offenses” (available at the [following link](#))

- Provisions will be established recognizing the inadmissibility of the abuse of procedural rights as a principle of administrative proceedings. Certain changes are also proposed regarding the return and resubmission of claims. For example, a resubmitted claim must be accompanied by an application confirming that the apparent errors previously recorded by the administrative court have been corrected; if no such application is submitted, the claim will be registered under the general rules as a new case.
- Amendments are also proposed regarding the procedure for the consolidation of cases pending before different judges of the administrative court.

“On Amendments and Supplements to the Law of the Republic of Armenia on the Alienation of Property for Ensuring the Predominant Interests of the Public and Other Related Laws” (available at the [following link](#))

- Under the proposed package of draft laws, it is suggested to:
 1. Establish regulations aimed at enhancing the substantiation of the Government’s decisions recognizing the public’s predominant interest, including by defining the methodology for adopting such decisions and improving the requirements for the content of these decisions.
 2. Provide an incentive mechanism for the owners of property to be alienated, allowing them to agree on the amount of compensation offered by the acquirer, including the possibility of receiving compensation up to 15% higher than the current regulation (effectively up to 30% above market value).
 3. Guarantee more competitive opportunities in the property valuation process for owners and other rights holders, allowing them to submit a new valuation report within one month after the initial valuation, and if the newly assessed market value is higher than the original, ensuring compensation for the owner up to 10% above the initially recorded market value.

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

- The amendments regulate the VAT-related issues for goods purchased by individuals through e-commerce platforms of EAEU member states. In particular:
 1. E-commerce of goods is considered the supply of goods by an organization or individual entrepreneur from another EAEU member state, via an e-commerce platform (Armenian or from another EAEU member state), to an individual entrepreneur or a natural person who is not a notary within the territory of Armenia.
 2. The operator of an e-commerce platform is considered the organization or individual entrepreneur from an EAEU member state (including the owner of the goods) through whose platform the e-commerce transaction is conducted or organized.
 3. The place of supply of the goods shall be deemed to be Armenia if, at the completion of delivery (transfer), the goods sold to individuals are located within the territory of Armenia.
 4. For transactions expressed in foreign currency, the tax base and income of the platform operator shall be determined as of the date of supply of the goods, based on the average exchange rate published by the Central Bank of Armenia on that day.
 5. For the purposes of VAT calculation and payment, the date of supply shall be considered the last day of the month in which the payment by the individual is made (previously, it was the last day of the quarter).
 6. In case of return or refusal of the goods by the individual, the platform operator shall reflect the VAT adjustment in the reporting period in which the payment for the goods was fully or partially refunded.
 - Additionally, transactions involving the supply of goods by Armenian economic operators to individuals located in other EAEU member states through EAEU e-commerce platforms shall be considered subject to VAT at a 0% rate. The applicability of this rate will be substantiated based on information submitted by the platform operator to the tax authorities. The Government shall define the scope of information to be submitted by the platform operator, as well as the rules for accessibility and submission of such information.
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- For transactions conducted via e-commerce platforms of EAEU member states by organizations or individual entrepreneurs located in another EAEU member state to individuals, VAT shall be calculated and paid by the e-commerce platform operator. Each reporting month shall be considered a reporting period for VAT calculation and payment, and the VAT amounts shall be remitted to the state budget no later than the 20th day of the month following the reporting period. Operators of e-commerce platforms based in other EAEU member states shall calculate and pay VAT through the E-VAT system, while operators of Armenian platforms shall submit this information using the unified VAT and excise tax reporting system.
 - Regarding goods supplied by Armenian economic operators through EAEU e-commerce platforms to individuals located in the territory of Armenia, if such goods are imported from another EAEU member state, the Armenian operator shall be liable to pay import VAT on the goods imported from the EAEU. The obligation to calculate and pay import VAT shall rest with the Armenian operator, and payment must be made no later than the 20th day of the month following the month in which the goods are delivered to the individual. During this period, the operator must also submit an import tax declaration for the goods delivered to individuals in that month.
 - Operators of e-commerce platforms shall not operate under special taxation regimes.
 - The amendments shall enter into force on the 10th day following the completion of the software implementation required for the application of the law's provisions, and the corresponding subordinate acts shall be adopted within six months from the official publication of the law.
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THE FOLLOWING DRAFT LAWS WERE ADOPTED IN THE SECOND READING AND COMPLETELY.

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

- The main objectives of the law are to plan and implement actions aimed at reducing greenhouse gas emissions in accordance with the international obligations and commitments of the Republic of Armenia, and to ensure the protection of the population, economy, and infrastructure in planning and implementing climate change adaptation measures.
- The law also defines the powers of the Government, other bodies of the state governance system, the governor, and local self-government bodies in the development and implementation of climate policy. A Council on Climate Change will also be established.
- It is further envisaged that climate financing will be carried out from the state budget, as well as from international organizations, private and alternative national or international sources, and other means not prohibited by RA legislation. To ensure broader transparency, the Government will also implement a system for measurement, reporting, and verification.

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

- The draft law proposes to provide a real opportunity for rehabilitation for individuals who, despite not being subject to the law, were involved in criminal proceedings without having reached the age threshold for criminal liability.
- The draft also introduces amendments regarding the procedure for reviewing a final judicial decision on the application of preventive measures based on newly discovered circumstances.

“On Amendments and Supplements to the Law of the Republic of Armenia on Appraisal Activities (available at the [following link](#))

- The draft law intends to define the rights, obligations, and restrictions for both service providers under the law and qualified appraisers and appraisal organizations in the Republic of Armenia. It also introduces changes to the application procedure of the registration program and establishes new authorities for the Cadastre Committee as the competent body responsible for regulating, supervising, and certifying activities in the appraisal sector.

“On Amendments to the Law on the Commission for the Prevention of Corruption” (available at the [following link](#))

- It is proposed to introduce a corruption risk assessment system in a number of bodies and organizations, for example: in public authorities; in the fields of healthcare, social services, environmental protection, expertise, construction, or the implementation of investment projects; in state and community non-profit organizations that have received subsidies or grants from the state budget over the past three years; in state-established foundations; and in companies with fifty percent or more state or community ownership, or combined state and community shares.

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

- The amendments are aimed at digitalizing the process of granting residence statuses to foreigners, improving the administrative procedures for registering foreigners, increasing their efficiency, and clarifying the types of residence statuses and the mechanisms for implementing the procedure for granting residence status. In particular:
 - 1.to eliminate the work permit, and consequently its system of exceptions, instead establishing the presence of a work visa or a permit to stay (reside) in the Republic of Armenia for the purpose of carrying out work activity as a basis for granting temporary residence status, while simultaneously defining the scope of foreigners who, without the purpose of carrying out work activity in the Republic of Armenia, are entitled to conclude a work (service provision) contract;
 - 2.to define the concept of a permit to stay (reside) in the Republic of Armenia for the purpose of carrying out work activity, in order to register foreigners who wish to work legally during their stay in Armenia;
 - 3.to define the concept of a quota, which will allow the Government to regulate the limit of residence statuses granted to foreign citizens according to the type, quantity, and grounds of the residence status;
 - 4.to clarify the process of organizing legal residence for foreigners intending to make investments or carry out entrepreneurial activity. Under the current regulations, no threshold amount is established for foreign citizens submitting an application for residence status on the basis of carrying out entrepreneurial activity; it is proposed to establish the corresponding threshold for obtaining residence status on the basis of entrepreneurial activity.
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“On Amendments and Supplements to the Tax Code of the Republic of Armenia” (available at the [following link](#)), “On Amendments and Supplements to the Law on State Duty” (available at the [following link](#))

- The purpose of the amendments is to reduce congestion arising from the collection of taxes and fees upon the entry of vehicles at the land border checkpoints of the Republic of Armenia and to establish, in certain cases, exemptions from road tax. Essentially, by shifting the requirement to pay environmental tax, road tax, and state duty to within the country, the possibility of making these payments will become more convenient. In particular, it is envisaged to:
 - Defer the payment of environmental tax, road tax, and state duty payable at the land border checkpoints of the Republic of Armenia:
 1. Set the payment deadline for environmental tax to the 15th day following the date of entry of the motor vehicle into the Republic of Armenia, inclusive, or, in the case of exit before that deadline, until the date of exit;
 2. Set the payment deadline for road tax to the 15th day following the date of entry of the motor vehicle into the Republic of Armenia, inclusive, or, in the case of exit before that deadline, until the date of exit;
 3. In cases where the vehicle remains in the territory of the Republic of Armenia for more than fifteen days, set the payment deadline for road tax for each subsequent period of fifteen days or shorter period to the 5th day following the completion of the 15-day period in the territory of the Republic of Armenia, or, in the case of exit before that deadline, until the date of exit.
 4. In cases of underpayment of environmental or road tax calculated at the time of vehicle exit, customs authorities shall collect the underpaid tax amount along with penalties calculated in accordance with the procedure established by law for late payment, at the time of vehicle exit.
 5. Customs authorities shall record environmental and road tax obligations, ensuring that the payment receipts cannot subsequently be used again as documents certifying payment of road tax.
 - Under Article 19.9, Part 1, Point 4 of the “Law on State Duty,” a state duty is established for carrying out customs operations for the release of goods declared with a single transit declaration from the customs authority at the place of arrival to the internal customs authority, regardless of weight. Simultaneously, under Point 5 of the same part, a state duty is established for carrying out customs operations for the release of goods declared with a single goods declaration. In practice, the state duty under Point 4 is paid at the border checkpoints, while the duty under Point 5 is paid after submitting the goods declaration. With the amendments, Point 4 is repealed, and the other rates are adjusted accordingly.
 - For vehicles not registered (unregistered) in the Republic of Armenia entering its territory, the environmental tax rates for emissions of harmful substances into the atmosphere are established uniformly, taking into account that legislative provisions exist for emissions exceeding the established norms, including administrative liability. Moreover, measurements at border checkpoints are not feasible.
 - In cases where the exit of unregistered (unrecorded) freight vehicles from the territory of the Republic of Armenia is impossible due to impassable roads, road tax payers are exempt from road tax for the corresponding period. The right to benefit from this exemption shall be certified by a notice issued by the competent authority.
 - The amendments concerning state duty will take effect for the month following the seventh month after the official publication of the law, while the amendments concerning environmental and road taxes will apply to vehicles entering the territory of the Republic of Armenia after the law comes into force.
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DRAFTS PLACED FOR PUBLIC DISCUSSION ON THE E-DRAFT PLATFORM

On the Procedure for Conducting Toxicological and Hygienic Assessment of Pesticides and Agrochemicals (available at the [following link](#))

- Since the procedure for conducting the toxicological and hygienic assessment of pesticides and agrochemicals is currently unregulated, the adoption of the draft law is intended to regulate the relations related to conducting the toxicological and hygienic assessment of pesticides and agrochemicals.

“Draft Law on Amending the RA Government Resolution N1264-N of September 4, 2025” (available at the [following link](#))

- In subparagraph 1 of paragraph 4 of the appendix to RA Government Resolution N1264-N of September 4, 2025, it is established that for goods marked with identification means, when used for personal needs, information regarding the removal of such identification means from circulation is transmitted to the unified database of the tax authority in accordance with RA Government resolution N312-L of March 10, 2022, through the mobile application developed by the national operator for marking goods with identification means within the EAEU framework and agreed with the State Revenue Committee.
- According to paragraph 9 of the same appendix, if the goods supplied with a marked invoice are intended for final consumption by the recipient before signing (validating) the invoice, the recipient may indicate “Goods intended for final consumption,” after which the marking codes of the goods included in the invoice automatically receive the status “Removed from circulation.”
- Considering the above, it has become necessary to clarify that for goods marked with identification means, when used for personal needs, information regarding the removal of such identification means from circulation can also be transmitted to the unified database of the tax authority via the tax authority’s electronic invoicing system (e-invoicing).

“On Amending the RA Law on State Duty” (available at the [following link](#))

- It is proposed to revise the annual state duty rates for permits for the use of state-owned subsoil and mineral resources. In particular, it is proposed to revise the following rates:
 1. For each deposit of precious, colored, and rare metals: from AMD 10 million to AMD 50 million;
 2. For each deposit of fuel-energy raw materials: from AMD 50 thousand to AMD 250 thousand;
 3. For each deposit of raw materials for construction materials production: from AMD 500 thousand to AMD 2.5 million;
 4. For each quarry: from AMD 100 thousand to AMD 5 million;
 5. For each deposit or well of mineral waters intended for carbon dioxide production or therapeutic purposes: from AMD 500 thousand to AMD 2.5 million;
 6. At the same time, annual state duty rates are also established for deposits of ferrous metals at AMD 50 million and for salt deposits at AMD 2.5 million.
- The amendment is planned to enter into force on January 1, 2027, and will also apply to existing permits.

“Draft RA Government Resolution on Amending RA Government Resolution N1125-L dated July 6, 2023” (available at the [following link](#))

- It is proposed that in RA Government resolution N1125-L dated July 6, 2023, “On Approving the State Support Program for Issuance and Rating”, the deadline for the Program be set as September 1, 2026.

“Draft Law of the RA on Amending the “Law on Subsoil” (available at the [following link](#))

- It is proposed to simplify the procedure for small-scale clay extraction activities on private land plots. Citizens and legal entities will be able to extract clay without formalizing a subsoil use right, up to 30 m² per year in area and up to 5 meters in depth.

Thank you !
