

# Monthly Newsletter on Regulatory and Legislative Changes



FEBRUARY 2026

## CHANGES TO THE LEGISLATIVE FRAMEWORK

**“On Making Amendments and Supplements to the Tax Code of the Republic of Armenia” HO-7-N (adopted on 20.01.2026, effective from 19.02.2026) and “On Making a Supplement and Amendments to the Law on State Duty” HO-8-N (adopted on 20.01.2026, effective from 01.06.2026)**

- The purpose of adopting the amendments is to reduce the accumulations arising from the collection of taxes and duties at the time of entry of vehicles at the land border crossing points of the state border, as well as to establish a road tax privilege for certain cases. It is envisaged to defer the payments of the environmental tax, the road tax, and the state duty payable at the land border crossing points of the Republic of Armenia:
  1. The deadline for paying the environmental tax shall be set as the 15th day (inclusive) following the date of entry of the motor vehicles, and in the case of exiting before that deadline — prior to exit,
  2. The deadline for paying the road tax shall be set as the 15th day (inclusive) following the date of entry of the motor vehicles into the Republic of Armenia, and in the case of exiting the territory of the Republic before that deadline — prior to exit,
  3. If the stay in the territory of the Republic of Armenia exceeds 15 days, then for each subsequent 15-day period or a shorter period, the deadline for paying the road tax shall be set as the 5th day following the expiration of each 15-day period of stay in the territory, and in the case of exiting before that deadline — prior to exit.
- Additionally, in cases where, at the time of exit of the motor vehicles, the amount paid is less than the amount of the environmental tax and road tax calculated, the customs authorities shall, at the time of exit, collect the underpaid tax amount as well as the penalties calculated in accordance with the procedure established by the law for late payment of the tax.
- The customs authorities keep records of the environmental tax and road tax obligations so that payment receipts may not subsequently be reused as documents confirming payment of the road tax.
- Article 19.9, Part 1, Point 4 of the Law “On State Duty” establishes a state duty for customs operations aimed at the release of goods declared by a single transit declaration—from the customs authority at the place of arrival to an inland customs authority—regardless of weight. At the same time, Point 5 of the same Part establishes a state duty for customs operations aimed at the release of goods declared by a single goods declaration. In practice, the state duty defined in Point 4 is paid at the border crossing points, whereas the state duty defined in Point 5 is paid after the submission of the goods declaration. The proposed amendment repeals Point 4 and correspondingly adjusts the remaining rates.
- In cases where the exit of freight motor vehicles not registered in the Republic of Armenia from the territory of the Republic becomes impossible due to road impassability, road tax payers shall be exempt from the road tax calculated for the corresponding period. The right to use this exemption shall be confirmed by a certificate issued by the authorized body.
- The amendments relating to the state duty shall enter into force on the first day of the seventh month following the month that includes the date of the official publication of the Law, while the amendments relating to the environmental tax and the road tax shall apply to motor vehicles entering the territory of the Republic of Armenia after the Law enters into force.

**“On Making Supplements and an Amendment to the Criminal Procedure Code of the Republic of Armenia” HO-5-N (adopted on 20.01.2026, effective from 19.02.2026)**

- It is proposed to provide a real possibility of rehabilitation for individuals who, despite not being envisaged by law, have been involved in criminal proceedings under circumstances in which they had not yet reached the age threshold for criminal liability. Amendments are also proposed to the mechanisms for reviewing a final judicial act on the application of a preventive measure on the basis of a new circumstance.

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**“On Making Supplements and an Amendment to the Law on the Corruption Prevention Commission” HO-6-N (adopted on 20.01.2026, effective from 19.02.2026)**

- It is proposed to introduce a corruption risk assessment system in a number of bodies and organizations, such as public authorities; state and community non-commercial organizations operating in the fields of healthcare, social protection, environmental protection, expert examinations, construction or implementation of investment programs, or those that have received subsidies or grants from the state budget during the past three years; foundations established by the state; and companies in which the state or community, or both together, hold fifty percent or more of the shares.

**“On Making Supplements and Amendments to the Law on Appraisal Activity” HO-9-N (adopted on 20.01.2026, effective from 19.02.2026)**

- It is envisaged to establish rights, obligations, and restrictions both for service providers within the meaning of the law and for qualified appraisers and appraisal organizations of the Republic of Armenia. Additionally, amendments are being made to the procedure for applying the registration system, and new powers are defined for the Cadastre Committee as the authorized body responsible for regulating, supervising, and conducting qualification processes in the field of appraisal activity.

**“On Ratifying the Agreement Between the Government of the Republic of Armenia and the Government of the Hellenic Republic on Preventing the Theft, Illicit Excavation, and Illegal Import, Export, and Transfer of Ownership of Cultural Property, and on the Restitution of Such Property to Their Country of Origin” HO-10-N (adopted on 11.02.2026, effective from 14.02.2026)**

- The Agreement contributes to the preservation, safeguarding, and proper protection of the cultural heritage of both countries, as well as the cultural heritage belonging to all humanity.
- Within the framework of the Agreement, necessary measures will be undertaken to combat the theft of cultural property, illicit excavations, and the illegal import, export, transit, or transfer of ownership of such property.
- Within the framework of the Agreement, information will be exchanged regarding incidents and cases involving the theft of cultural property, illicit excavations, the illegal import, export, transit, or transfer of ownership of such property, as well as cases of seizure, auctions, and sales.

**“On Ratifying the Loan Agreement Between the Republic of Armenia and the International Bank for Reconstruction and Development for the ‘Armenia Tourism and Regional Infrastructure Project’” HO-41-N (adopted on 11.02.2026, effective from 24.02.2026)**

- Based on the Loan Agreement signed between the Republic of Armenia and the International Bank for Reconstruction and Development for the “Armenia Tourism and Regional Infrastructure Project,” it is envisaged to enhance Armenia’s tourism potential through targeted infrastructure investments in several regions of the country.
- The total cost of the Project is 120,500,000 euros, and its completion deadline is set for August 31, 2030.

**“On Making Supplements to the Law on State Duty” HO-47-N (adopted on 11.02.2026, effective from 07.03.2026)**

- It is proposed to introduce exemptions from the payment of state duty in courts for individuals subjected to domestic violence, in cases such as divorce proceedings, paternity determination, and similar matters.

**“On Making Supplements and Amendments to the Law on Climate and Other Related Laws” HO-17-N (adopted on 20.01.2026, effective from 23.02.2026)**

- The main objectives of the Law are to ensure the planning and implementation of actions aimed at reducing greenhouse gas emissions in accordance with the international obligations and commitments of the Republic of Armenia, as well as to protect the population, the economy, and infrastructure for the purposes of planning and implementing climate change adaptation measures. The Law also defines the powers of the Government, other state administration bodies, the regional governor, and local self-government bodies in the development and implementation of climate policy. A Council on Climate Change Issues will also be established.
  - It is also envisaged that climate financing will be carried out using resources from the state budget, funds received from international organizations, private and alternative national or international sources, as well as other means not prohibited by the legislation of the Republic of Armenia. To ensure integration into the enhanced transparency framework, the Government will also ensure the operation of a measurement, reporting, and verification system.
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**“On Making Amendments and Supplements to the Law on Foreigners and Other Related Laws” HO-11-N (adopted on 20.01.2026, effective from 01.11.2026)**

- The amendments aim to digitalize the process of granting residence statuses to foreigners, improve the administration of foreigner registration, increase its efficiency, and clarify both the types of residence statuses and the mechanisms for carrying out the procedures for granting such statuses.
- In particular, it is proposed to discontinue the system of work permits and, consequently, the system of exceptions to them. Instead, the basis for granting a temporary residence status will be the possession of a work visa or a permit to stay (reside) in Armenia for the purpose of engaging in labor activity. At the same time, the scope of foreigners who are entitled to conclude an employment (service provision) contract without having a permit to stay (reside) in the Republic of Armenia for the purpose of carrying out labor activity will be defined.
- It is also proposed to define the concept of a permit to stay (reside) in the Republic of Armenia for the purpose of engaging in labor activity, with the aim of ensuring registration of foreigners who wish to work in Armenia during their period of legal stay. Furthermore, the concept of a quota will be introduced, allowing the Government to regulate the limit on the number of residence statuses granted to foreign nationals, according to the type, quantity, and grounds of the residence status. The process for organizing the lawful stay of foreigners intending to make investments or engage in entrepreneurial activity will also be clarified.
- Under the current regulations, no financial threshold is prescribed for foreign nationals to submit an application for a residence status on the basis of engaging in entrepreneurial activity. It is proposed to establish an appropriate threshold for obtaining a residence status on the basis of entrepreneurial activity.

**“On Making a Supplement to the Law on the Representative for International Legal Matters” HO-45-N (adopted on 11.02.2026, effective from 07.03.2026)**

- As a result of the adoption of the Law, a normative legal basis has been created for the Government to define the procedure and list of necessary documents to be submitted for the purpose of receiving just satisfaction awarded by the judgments of the ECHR, since this, too, is considered within the authority of the Representative on International Legal Matters.

**“On Making an Amendment to the Water Code of the Republic of Armenia” HO-43-N, and “On Making Supplements and Amendments to the Law on the National Water Program of the Republic of Armenia” HO-44-N (adopted on 11.02.2026, effective from 05.03.2026)**

- The Law provides that, for the purposes of preventing floods caused by river overflows, washing saline irrigated soils, replenishing moisture in irrigated lands, and carrying out irrigation, water that is recorded as gravity-flow and not released from reservoirs shall be supplied to water users free of charge, in accordance with a procedure defined by a Government resolution, based on a water use permit issued in compliance with the requirements of this Code.

**“On Ratifying the Letter-Agreements on Becoming an Associate Member of the International Bureau of Weights and Measures (BIPM) and a Corresponding Member of the International Organization of Legal Metrology (OIML)” HO-42-N (adopted on 11.02.2026, effective from 24.02.2026)**

- It is proposed to ensure the process by which the Republic of Armenia, represented by the “National Body for Standards and Metrology” CJSC, becomes an associate member of the two internationally reputable organizations in the field of metrology.
- The Republic of Armenia’s membership in international metrology organizations, particularly the International Organization of Legal Metrology (OIML) and the International Bureau of Weights and Measures (BIPM), carries a number of important strategic advantages.

**“On Making an Amendment to the Law on Making Supplements and an Amendment to the Law on Military Service and the Status of Servicemen” HO-46-N (adopted on 11.02.2026, effective from 26.02.2026)**

- This amendment is introduced in light of the entry into force and successful implementation of the Draft Law HO-23-N of January 16, 2024, which proposed that citizens who, in violation of the Law, have not completed compulsory military or alternative service in the ranks of the enlisted personnel or the reserve officer cadre, and who, upon reaching the age of 27 or 35 respectively, fall under the grounds for exemption from compulsory military service or deferment from conscription as defined by this Law, may not be conscripted into compulsory military or alternative service and are required to pay 15 million AMD to the state budget of the Republic of Armenia.
  - It is proposed to extend this privilege so that individuals who reach the age of 27 after the adoption of the Law may also benefit from this provision.
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**“On Making Amendments and Supplements to the Law on Expropriation of Property for the Needs of Overriding Public Interest and Other Related Laws” HO-28-N (adopted on 11.02.2026, effective from 17.02.2026)**

- The new edition defines the conditions under which the purpose of expropriation may be recognized as serving an overriding public interest, provided that these conditions exist simultaneously.
- The decisions recognizing an overriding public interest will also be required to include justification, for each specific property subject to expropriation, of the existence of the conditions necessary for recognizing the overriding public interest. The rule will be established that the State is the acquirer of property recognized as serving an overriding public interest; however, if another entity is to act as the acquirer, the decision on recognizing the overriding public interest must also include justification for the involvement of that other entity. Among other requirements prescribed by law, the decision must also specify the deadlines for the commencement and completion of the implementation of the expropriation purpose. It is also defined that, in the case of organizations, the selection of the acquirer shall be carried out in accordance with the procedure established by the Government.
- The contract concluded between the acquirer and the owner of the property subject to expropriation shall determine, among other things, the amount of equivalent compensation to be provided for the expropriated property, which is explicitly stipulated as not being allowed to be lower than the amount prescribed under the compensation regulations established by law.
- The acquirer will have a new obligation: within 3 days after the vacating and transfer of the expropriated property to the acquirer, they must provide the owner and holders of property rights with additional compensation amounting to 15% of the market value of the expropriated property and, in the case of property rights holders, 15% of the market value of the property right as an incentive compensation granted to the owner and to persons holding property rights over the property.
- Administrative liability is also established for the acquirer, in the form of a fine, for failing to commence the implementation of the expropriation purpose within the time limits prescribed by law, failing to complete it within the timeframe established by a Government resolution, as well as for violations that constitute grounds for invalidating the decision recognizing the overriding public interest.

**“On Making Amendments and Supplements to the Labor Code of the Republic of Armenia, HO-39-N, and “On Making an Amendment to the Law ‘On Making Amendments and Supplements to the Labor Code of the Republic of Armenia’” HO-40-N (adopted on 13.02.2026, effective from 24.02.2026)**

- By the Law HO-525-N of December 4, 2024, titled ‘On Making Amendments and Supplements to the Labor Code of the Republic of Armenia’, a digital system for the conclusion of employment contracts was introduced, whereby it was established that starting from January 1, 2026, the conclusion, termination, and modification of employment contracts shall be carried out exclusively through the digital system. It was also established that employment contracts in the digital system shall be concluded using the electronic digital signatures of the parties.
  - By the corresponding amendment, it is established that:
    1. Starting from July 1, 2027, the initiation, modification, and termination of employment relations shall be carried out through the digital system, except for cases prescribed by law.
    2. Until July 1, 2027, the initiation, modification, and termination of employment relations may also be carried out through the digital system.
    3. If an employment relationship is initiated with a person located outside the Republic of Armenia (the work is to be performed in another place outside the Republic of Armenia), then the initiation, modification, and termination of employment relations with that person shall not be carried out through the digital system.
    4. The regulation on carrying out the initiation, modification, and termination of employment relations through the digital system before July 1, 2027 shall also apply to employment relations that have arisen after January 1, 2026.
    5. Employment contracts concluded and continuing until July 1, 2027, as well as individual legal acts on hiring adopted and in force until July 1, 2025, shall be entered into the digital system by employers from January 1, 2026 to June 30, 2028, under the conditions in force at the moment of entry (if the employment contracts were not concluded, and the individual legal acts on hiring were not adopted through the digital system).
    6. The procedure for entering into the digital system employment contracts concluded and continuing until July 1, 2027, as well as individual legal acts on hiring adopted and in force until July 1, 2025, shall be established by the Government.
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**“On Making Supplements and Amendments to the Law on the Rights of Persons with Disabilities” HO-48-N, and “On Making Supplements and Amendments to the Law on the Assessment of a Person’s Functionality” HO-49-N (adopted on 13.02.2026, effective from 07.03.2026)**

- With the adoption of the package, a legal basis is created for providing compensation for the provision or repair of assistive devices for persons with disabilities, not only from the state budget but also from other sources not prohibited by law.
- It is also envisaged that individuals who have undergone a functionality assessment and have a valid functionality assessment decision will not undergo a new assessment in order to receive additional services; instead, the change will be made solely within the Social Services Information System (SSIS).

**“On Making Supplements and Amendments to the Law on Regulation of Gaming Activities and Other Laws” HO-50-N (adopted on 13.02.2026, effective from 28.02.2026)**

- The procedure for selecting a gaming operator is supplemented with the possibility of exercising the right of appeal. In particular, any interested person has the right to challenge, through judicial procedure, the decision of the interagency competition commission to reject a qualification application or to declare an applicant the winner, within two months from the date of notification or publication of the respective decision.
  - It is also envisaged that the relations arising in connection with the operator selection procedure, including the appeal of the Commission’s decisions, shall not be considered administrative relations and shall be regulated by the legislation governing civil-law relations of the Republic of Armenia.
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## LAWS ENTERING INTO FORCE IN FEBRUARY\*

**“On Making Supplements to the Law on the Specifics of Administrative Proceedings in Cases Concerning Violations of Road Traffic Rules Detected by Video or Photo Recording Devices” HO-4-N (adopted on 20.01.2026, effective from 12.02.2026)**

- The procedural features applicable to cases of violations committed with vehicles not registered in the Republic of Armenia shall also apply to administrative acts issued in cases subject to review under the law, where the violation is committed with a vehicle registered in the Republic of Armenia by persons considered foreigners under the Law on Foreigners and who do not possess a residence status in the Republic of Armenia.

**“On Amending the Constitutional Law ‘Rules of Procedure of the National Assembly’” HO-207-N (adopted on 07.05.2021, effective from 07.02.2026)**

- This amendment establishes the reduction of the threshold for a stable majority in the National Assembly from 54% to 52%.

**“On Making Supplements and Amendments to the Law on the Police and 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, reports from citizens concerning various offenses, emergency situations, and incidents will be received and processed through a unified approach.
- For receiving emergency calls, the telephone number “112” will be launched, under which the phone numbers of two agencies — the Police and the Rescue Service (“1-02,” “1-01,” “911”) — will be consolidated.

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\*This section includes laws that were adopted earlier but enter into force in February. Laws adopted in February and coming into force in the same month are presented in the first section of the bulletin and are not repeated in this section.

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# CHANGES TO GOVERNMENT RESOLUTIONS

## **“On Defining the Procedure for the Implementation of Isolation and Observation” (N 151-N, adopted on 12.02.2026, effective from 14.02.2026)**

- In light of the adoption of the Law “On Public Health,” it has become necessary to define the procedure for observation and isolation and bring it into the legislative framework, taking into account the strict conditions for declaring a state of emergency based on an epidemic.
- The Resolution establishes the fundamental regulations that, from a procedural standpoint, define the criteria for the proper implementation of isolation and observation measures.

## **“On Defining the List of Products Containing Mercury Additives Prohibited for Export from the Republic of Armenia and Import into the Republic of Armenia” (N 154-N, adopted on 19.02.2026, effective from 23.02.2026)**

- By Government Resolution No. 1071-N of August 7, 2025, the list of products containing mercury additives that are prohibited for export from the Republic of Armenia and import into the Republic of Armenia was approved, which entered into force on August 16, 2025, for a period of six months.
- By the Resolution, the list of products containing mercury additives, the export and import of which are prohibited for a period of six months, is established.
- The prohibition does not apply to those products (goods) containing mercury additives, for which, at the time of customs procedure clearance, there is a written declaration prepared and approved by the importer or exporter regarding the necessity of the product for civil protection, military, research, calibration of devices, and for use as a standard (etalon), as well as to goods cleared under the ‘Customs Transit’ customs procedure.
- The Resolution enters into force on February 23, 2026 and is effective for a period of six months.

## **“On Defining the Content, Procedure, and Forms of Submission and Maintenance of Information on Tourism Service Providers Registered in the Electronic Register of Persons Providing Tourism Services” (No. 136-N, adopted on 12.02.2026, effective from 01.07.2026)**

- The Resolution defines the content of the information in the electronic register regarding persons providing tourism services, as well as the procedure for the submission and maintenance of that information.

- The Resolution regulates what data must be submitted by legal entities and individuals providing tourism services, which information is subject to publication, and how that information is entered, modified, and preserved.
- It is envisaged that the register will be maintained by the Tourism Committee through a digital platform, will include basic and supplementary data about service providers (name, registration details, type of activity, address, means of communication, etc.), as well as information on the suspension or termination of activity. Rules for data exchange, accessibility, security, and publicity are also defined.

## **“On Establishing a Rapid Response Medical Team in the Republic of Armenia, Defining Its Structure, Composition, the List of Resources Necessary for Its Activities, and the Procedure for Its Engagement in International Humanitarian Missions Outside the Territory of the Republic of Armenia” (N 147-N, adopted on 12.02.2026, effective from 22.02.2026)**

- The Resolution establishes the Rapid Response Medical Team (RRMT) of the Republic of Armenia, formed through the involvement of medical personnel from medical care and service-providing organizations operating in Armenia, as well as specialists from the Rescue Service of the Ministry of Internal Affairs of the Republic of Armenia.
- The RRMT will be engaged in providing medical care and services to victims during emergency situations within the territory of the Republic of Armenia, as well as in participating in international humanitarian missions outside the territory of the Republic of Armenia.
- Their working procedures, the rules for engagement in various missions, and other related matters are regulated by the annexes to the Resolution.

## **“On Recognizing Government Resolution No. 1531-N of 16 September 2021 of the Republic of Armenia as Invalid” (N 146-N, adopted on 12.02.2026, effective from 13.02.2026)**

- As a result of the planned reforms in the civil status registration (CSRA) sector, the organizational model of service centers is being changed: they will no longer operate within the community system but will instead be incorporated into the CSRA Agency, and their employees will become state civil servants.
  - In light of these changes, it becomes necessary to invalidate the aforementioned Resolution, as it regulated relations concerning the operation of service centers functioning within the community system and the activities of their specialists.
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**“On Defining the Licensing Procedure for the Import of Steel Reinforcement into the Republic of Armenia and the Main Form of the License” (N 115-N, adopted on 05.02.2026, effective from 11.02.2026)**

- On July 16, 2025, the Law HO-232-N ‘On Making a Supplement and an Amendment to the Law on State Duty’ entered into force, according to which, for the issuance of an import license for each up to one ton of goods classified under the HS Codes 7214 and 7215 and imported from third countries, a state duty has been established in the amount of 29 times the base duty.
- At the same time, the mentioned state duty is not subject to refund, regardless of the actual results of the import process.
- On November 13, 2025, the Law ‘On Making an Amendment to the Law on State Duty’ was adopted, by which the rate of the state duty established for the issuance of an import license was revised, setting it at 45 times the base duty.
- On August 7, 2025, the Government adopted Resolution No. 1077-N ‘On Defining the Licensing Procedure for the Import of Steel Rebars into the Republic of Armenia and the Standard Form of the Basic License’, which is effective until February 11, 2026.
- In accordance with the EAEU regulations, such regulations may be established by national legislation for a period of 6 months, therefore, for the purpose of ensuring the effectiveness of the impact of the regulation, a similar decision has been adopted, which enters into force on February 11, 2026 and is effective until August 11, 2026.

**“On Making Supplements to Government Resolution No. 1067-N of June 29, 2023 of the Republic of Armenia” (No. 140-N, adopted on 12.02.2026, effective from 13.02.2026)**

- By Government Resolution No. 1067-N of June 29, 2023, titled ‘On Defining the Separate Directions of Types of Social Expenditures, the Circle of Family Members, and the Maximum Amounts of Reimbursement of Social Expenditures’, it is established that the right to reimbursement of social expenditures arises if the individual has submitted the annual income tax calculation (the declaration) to the tax authority.
- In accordance with the amendments made to the Tax Code, if the declaration pre-filled by the tax authority is not modified by the declarant individual, it shall be considered as submitted to the tax authority in the manner prescribed by law, and the social expenditure shall be reimbursed to the individual if the latter has submitted to the tax authority, in the manner prescribed by law, the annual income tax calculation (the declaration) certified by an electronic signature.

- The provisions of the Resolution are aligned with the supplements made to the legislation, establishing that the right to reimbursement of social expenditures arises if the individual has submitted to the tax authority, in the manner prescribed by law, the annual income tax calculation (the declaration) certified by an electronic signature.

**“On Making Supplements to Government Resolution No. 1264-N of September 4, 2025 of the Republic of Armenia” (No. 171-N, adopted on 19.02.2026, effective from 21.02.2026)**

- By the annex to Government Resolution No. 1264-N of 04.09.2025, it is established that, in the case of using products marked with identification means for personal needs, the information on removing the identification means of those products from circulation shall be transmitted to the unified database of the tax authority through the mobile application developed by the national operator of marking and agreed upon with the State Revenue Committee.
- At the same time, by the annex to Government Resolution No. 1276-N of 04.09.2025, in the case where the product marked with identification means and supplied under the accounting document is subject to final consumption by the recipient before signing (validating) the accounting document, the recipient may make the note ‘The product is intended for final consumption’, after which the marking codes of the products included in the accounting document automatically receive the status ‘Removed from circulation’.
- Accordingly, in Government Resolution No. 1264-N of 04.09.2025, it is clarified that the information on removing from circulation the identification means of products marked with identification means may also be transmitted to the unified database of the tax authority through the e-invoicing system.

**“On Making Supplements to Government Resolution No. 1584-N of October 3, 2002 of the Republic of Armenia” (No. 212-N, adopted on 26.02.2026, effective from 28.02.2026)**

- By the Resolution, it is established that the request for obtaining the information necessary for the exercise of the powers reserved by law to the Central Bank of the Republic of Armenia, as well as the provision of such information on the basis of that request, shall be carried out through the electronic platform created by the State Revenue Committee of the Republic of Armenia, the description of which is defined by the State Revenue Committee of the Republic of Armenia.
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**“On Making a Supplement and Amendments to Government Resolution No. 864-N of June 1, 2023 of the Republic of Armenia” (No. 210-N, adopted on 26.02.2026, effective from 28.02.2026)**

- By Government Resolution No. 864-N of 01.06.2023, the cases and the procedure for carrying out the return of amounts available in the unified account or in the unified account of an administrative act to another account submitted to the tax authority are defined. The cases defined by the mentioned Resolution relate to the return of amounts available in the unified accounts of organizations, individual entrepreneurs, and notaries, whereas there may be cases when amounts subject to refund exist in the unified accounts of individuals who are not individual entrepreneurs or notaries (for example, in the case of persons obligated to submit the annual income tax calculation (the declaration), the amounts of reimbursement of social expenditure).
- By the Resolution, it is established that, in the case of individuals who are not individual entrepreneurs or notaries, the return of amounts shall be carried out to the bank accounts opened with their passport data, except for the special bank accounts defined by Part 1 of Article 928.1 of the Civil Code of the Republic of Armenia.

**“On Defining the Types or Thresholds of Non-Taxable Deductible Income Not Subject to Declaration in the Annual Income Tax Calculation (the Declaration)” (No. 225-N, draft, adopted on 26.02.2026, effective from 28.02.2026)**

- By the amendments made to the Tax Code in 2025, it is established that the deductible (non-taxable) income received from family members is not subject to declaration. It is also established that the family members of an individual obligated to submit the income tax calculation (the declaration) are considered to be his or her spouse, parents, sisters, brothers, children (adoptive parents and adoptees), grandfathers, grandmothers, and grandchildren. At the same time, it is established that the Government is authorized to define other types or thresholds of income not subject to declaration in the annual income tax calculation (the declaration). Accordingly, the types and thresholds of deductible (non-taxable) income not subject to declaration are defined as follows:
- the amounts of loans received, except in cases of forgiveness of the loan amounts by the creditor or agreement with the creditor in any other form on the non-repayment of those amounts (including at the moment of expiration of the statute of limitations established by law),

- the amounts of one-time borrowings up to and including 1 million drams received from individuals who are not considered family members, except in cases of forgiveness of the borrowing amounts by the creditor or agreement with the creditor in any other form on the non-repayment of those amounts (including at the moment of expiration of the statute of limitations established by law).
- the awards of athletes and coaches who have won in international competitions as part of the national team of the Republic of Armenia, as well as state awards (prizes),
- the insurance premiums paid by the employer for health insurance, in the amount of up to 10,000 drams for each month of income received, as well as the insurance premiums made for (for the benefit of) individuals or their related persons within the framework of universal health insurance as defined by the Law “On Universal Health Insurance.”
- the value of cash and in-kind prizes received in competitions, in an amount not exceeding 50,000 drams for each prize,
- the property and (or) monetary funds received in accordance with the legislation, by way of inheritance and (or) donation, from individuals who are not considered family members, with a value up to and including 1 million drams,
- the assets, works, services received free of charge from non-commercial organizations, in an amount up to and including 1 million drams,
- the income received from the alienation of property owned by an individual, in an amount up to and including 1 million drams, from individuals who are not considered family members and who are not individual entrepreneurs or notaries, except for the income received from the alienation of a land plot (regardless of the land plot’s designated purpose).

**“On Making an Amendment and a Supplement to Government Resolution No. 895 of September 24, 2001 of the Republic of Armenia” (No. 208-N, adopted on 26.02.2026, effective from 28.02.2026)**

- The Introduction of new tools and technologies in that sector, the ensuring of the regulation of gaming activities, the licensing of persons carrying out activities subject to licensing, and the implementation of administration with respect to the fulfillment of licensing requirements, is reserved to the Ministry of Economy.
  - Accordingly, supplements have been made to the Resolution ensuring the implementation of the Law ‘On Licensing’, by which the above-mentioned powers are reserved to the Ministry of Finance.
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## DRAFT LAWS APPROVED BY THE GOVERNMENT

### **“On Approving the Package of Draft Laws on Making Supplements to the Criminal Procedure Code of the Republic of Armenia and Related Laws” (N 133-A, adopted on 12.02.2026, effective from 13.02.2026)**

- The Draft proposes that the Criminal Procedure Code of the Republic of Armenia provide for obtaining a court decision on receiving information containing banking and related secrecy, as well as the electronic provision of information containing banking and related secrets.

### **“On Approving the Proposal to Sign the Agreement on a Service Enabling the Search for Information on Industrial Property Objects Maintained in the Member States of the Eurasian Economic Union” (N 207-A, adopted on 26.02.2026, effective from 27.02.2026)**

- The Agreement stipulates that the creation and operation of the search service will be carried out by the Eurasian Economic Commission, and the service will be hosted on the information portal of the Eurasian Economic Union.
- To ensure the effective operation of the service, the exchange of information is carried out on a regular basis through the Integrated Information System of the Eurasian Economic Union. Within this framework, a common information resource is formed, which contains data on industrial property objects maintained in the member states.
- The search for information is carried out through a search query submitted to the search service in the form of an application. After receiving the query, the service processes it and generates the search results on the information portal.
- The service is publicly accessible, and the search for information regarding industrial property objects is carried out free of charge.
- In addition, the Agreement establishes the designation of the authorized bodies of the member states and their obligation to ensure the completeness, reliability, and up-to-datedness of the information being transmitted.

### **“On Approving the Draft Law ‘On Investments’” (No. 158-A, adopted on 19.02.2026, effective from 20.02.2026)**

- The Draft Law is intended to improve the investment environment of the Republic of Armenia by clarifying it and bringing it into conformity with international norms.

- The Draft defines guarantees for the protection of investments and investors that meet modern international standards. In particular, guarantees for the exclusion of discrimination are envisaged, as well as the legal and physical protection of investments, and the transparency and stability of the legal framework. It is also established that in the event the guarantees are changed or abolished, the investments shall retain protection for an additional five years. Guarantees are also envisaged for the free movement of capital, property rights, the engagement of employees, and the resolution of disputes.
- The Draft also defines the types of investment incentives and the mechanisms for their provision, allowing them to be granted not only by law or by a government resolution, but also through investment contracts, the main conditions of which shall be defined by the Government.

### **“On Approving the Proposal to Sign the Protocol on Making Amendments to the Treaty on the Eurasian Economic Union of 29 May 2014 Regarding the Appeal to the Court of the Eurasian Economic Union of Resolutions Adopted by the Eurasian Economic Commission Within the Framework of Oversight of the General Rules of Competition in Cross-Border Markets, as Well as the Actions (Inaction) of the Commission Within the Scope of Such Oversight” (N 200-A, adopted on 26.02.2026, effective from 27.02.2026)**

- It is envisaged that a natural person (including an official) with respect to whom such a decision has been adopted, or whose rights and legitimate interests have been directly affected by such an action (or inaction), may submit an application to the Court of the Eurasian Economic Union to challenge a decision of the EEC regarding a case on violation of the general rules of competition in cross-border markets, or to challenge an action (or inaction) of the Commission in the field of competition.
  - An application may be submitted to the Court within three months from the date of the official publication, on the EEU's official website in the “Internet” information and telecommunications network, of the contested decision of the Commission regarding a case on violation of the general rules of competition in cross-border markets. In the case of challenging an action (or inaction) of the Commission, the application may be submitted within three months from the date on which the applicant became aware of the Commission's contested action (or inaction).
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**“On Approving and Declaring Urgent the Package of Draft Laws on Making Supplements to the Civil Code of the Republic of Armenia and Related Laws” (N 218-A, adopted on 26.02.2026, effective from 27.02.2026)**

- Amendments to the Civil Code of the RA are envisaged to ensure the rights of apartment purchasers in multi-apartment buildings. In particular, the Drafts propose that, in cases where the ownership of the land plot beneath the building is disputed, the property rights of purchasers over the corresponding share of the land plot and the common-use areas shall be legally guaranteed until the dispute is resolved.
- The amendments establish that even if there is a pending court case in which the State or a community disputes the ownership right over the land plot located beneath a multi-apartment building, the purchaser of an apartment or non-residential unit may nevertheless acquire ownership of their unit.
- During the court proceedings, the Government may define a special scheme for the land plot, within which the owner, developer, mortgagee, and other right-holding persons may exercise their rights in full. Under this scheme, it is possible to obtain urban development documents, and purchasers of apartments may be transferred the share ownership right over the common land plot.
- If, prior to the establishment of the scheme, the purchaser already had a right of use over the land plot, then upon the establishment of the scheme, the ownership right (common share ownership) over that land plot is transferred to them by virtue of law. If, upon the completion of the court case, the ownership of the land plot does not change, the apartment owner is transferred, by virtue of law, the ownership right over the corresponding share of the land plot. If, however, upon the completion of the court case, the land plot is transferred to state or community ownership, then within the framework of the scheme defined by the Government, the ownership right over the portion of the land necessary for the maintenance of the building is transferred by virtue of law to the apartment owners as common share ownership, while the rights registered over the land plot prior to the judicial act remain preserved.
- The amendments also provide that the existence of a court case regarding the dispute over the land plot shall not constitute an obstacle to concluding a preliminary agreement for the purchase of an apartment in a building under construction, nor to concluding a transfer-of-ownership act for a completed building.

- However, under such circumstances, the purchaser must be informed that a court case concerning the land plot is pending, and such a clause must be included either in the conditions of the agreement or in the transfer-of-ownership act.
- At the same time, amendments are envisaged to related laws.

**“On Approving the Draft Law ‘On Making Amendments and Supplements to the Law on Customs Regulation’ (No. 197-A, adopted on 26.02.2026, effective from 27.02.2026)**

- The Draft is aimed at clarifying the process of conducting customs inspections, specifying the relations that are not regulated in the field of customs inspections, establishing the provisions on electronic notification of documents related to customs inspection, and revising the norms of liability for violations detected as a result of customs inspection. It is proposed by the Draft to introduce the following in the Law ‘On Customs Regulation’:
  - to establish that the period of a desk (cameral) inspection may not exceed 40 working days, and that the person subject to inspection must be notified about the initiation of the desk inspection;
  - to remove the type of desk customs study, which duplicates the forms of customs control;
  - to establish the cases for lifting the suspension of the inspection period, as well as, based on practical experience and by analogy with the suspension grounds defined by the Tax Code, to define the corresponding grounds for suspending the period of a customs inspection;
  - to establish the time limit for the inspected person to submit objections regarding the customs inspection act;
  - to establish, based on the summarization of the inspection results, the types of decisions adopted by the customs authority;
  - to establish and clarify the methods of notification of documents related to the customs inspection. In particular, the following are defined as notification methods: personal delivery, electronic mail, postal communication, and the electronic management system for submitting reports. At the same time, for customs inspections that involve exclusively document circulation similar to that carried out with tax authorities, the electronic notification method is also envisaged;
  - to eliminate the duplicative requirements for certain persons carrying out activities in the field of customs affairs;

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- to establish liability for violations detected as a result of the customs inspection with respect to organizations. Thus, in addition to the amounts of under-calculated taxes and penalties, a fine in the amount of 20% of the total uncalculated or under-calculated amounts shall also be charged, except in cases of violation of the condition for the release of conditionally released goods or vehicles, when the fine shall be calculated in the amount of 50%.

**“On Approving the Draft Law ‘On Making Amendments and Supplements to the Tax Code of the Republic of Armenia’ (No. 119-A, adopted on 05.02.2026, effective from 06.02.2026)**

- The rules for accounting transactions and operations expressed in foreign currency have been revised, providing for the following:
    - 1.for transactions of supply of goods, performance of works and (or) provision of services (except for import and export transactions), for the purpose of determining tax bases, income, and acquisition values, the basis shall be the average exchange rate published by the Central Bank as of the accounting date for them, in accordance with the accounting method prescribed by law;
    - 2.for foreign currency exchange transactions, the calculation of income and expenses shall be performed according to the average exchange rate formed on the date of the foreign currency exchange;
    - 3.for determining the initial values of receivables and payables arising from advances provided or received, the basis shall be the average exchange rate as of the date of their occurrence;
    - 4.at the same time, the average exchange rate published by the Central Bank on the previous working day shall be taken as the basis for the average exchange rate of the given day published by the Central Bank, and in the case of foreign currency exchange transactions — the average exchange rate published by the Central Bank on that day.
  - The issues related to the adjustment of the transaction in the case of the return of goods have been regulated, and the possibility of adjusting the transaction is provided for all cases of return of goods when the goods that are the subject of the transaction are subject to return. In the case of import, the possibility of adjusting the transaction is provided only for goods with an expiration date and for those cases when, at the time of acceptance of the goods, it is found that the goods do not meet the conditions defined by the contract and are subject to return.
  - The issues of reflecting VAT and excise tax liabilities in the case of adjustment of transactions related to the return of acquisitions made by accounting documents other than tax invoices (including cash register receipts) have been regulated, providing that the adjustments shall be reflected in the unified calculation submitted for the adjustment period, except for cases of increase in tax amounts, which must be reflected in the unified calculation of the reporting period that includes the day of the supplies.
  - The limitation conditioned by the statute of limitations (3 years following the year of the transaction) shall also apply to the cancellation of issued accounting documents.
  - The issues related to the fulfillment of VAT obligations by taxpayers engaged in agricultural production up to the VAT threshold (115 million drams) have been clarified. It is envisaged to establish that:
    - 1.agricultural producers are considered to be the agricultural producers defined by Part 1 of Article 126 of the Code,
    - 2.agricultural producers shall not calculate and pay VAT with respect to transactions of supplying that agricultural product, and with respect to transactions of supplying goods that are not considered agricultural products, performing works, and (or) providing services — they shall calculate and pay VAT.
  - The provisions related to the fulfillment of VAT calculation and payment obligations for transactions and operations carried out in the Republic of Armenia by a non-resident organization that does not have a permanent establishment in the Republic of Armenia have been amended, establishing that the given non-resident organization must calculate and pay VAT with respect to transactions carried out in the Republic of Armenia if the other party to the transaction is an organization not considered a VAT payer or an individual entrepreneur.
  - At the same time, for the calculation of VAT tax obligations by a non-resident organization that does not have a permanent establishment, the same regulations shall apply with respect to the reporting period, the deadlines for tax payment, and the submission of tax calculations.
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- The issues related to the rule for determining the VAT taxable base and the exemptions from VAT have been clarified, as follows:
    1. the VAT exemption related to the state duty is equally applicable to the services provided not only by state and local self-government bodies but also by other taxpayers,
    2. to apply the VAT exemption also with respect to the supply of goods to communities by way of donation (currently, only donations to the state are exempt from VAT, while in the case of donations to communities VAT is not exempt, and under Government Resolution No. 402-N of 12.01.2018 the taxable base is 0 drams).
  - The provision related to the payment of excise tax amounts to the customs authorities for goods imported into the Republic of Armenia from EAEU member states, which are subject to marking with excise stamps and subject to excise taxation and have the status of EAEU goods, has been revised, and it is envisaged that these amounts shall also be paid to the state budget by the 20th day of the month following the month that includes the day of importation of the goods into the territory of the Republic of Armenia, as amounts payable to the tax authority.
  - It is established that, in the case of a profit tax payer, the positive difference between the placement price and the nominal value shall not be considered income not only in the case of placement of its shares, stock, or equity interests (which relates to joint-stock companies), but also in the case of alienation (which relates in particular to limited liability companies).
  - The regulations regarding the accrual of income in the form of interest have been clarified, establishing discretion with respect to the accrual of income in the form of interest, providing that the right to receive income in the form of interest shall be considered acquired either as of each day of interest calculation or from the moment the debt becomes due.
  - The provision limiting the reduction of expenses related to the production of electricity used for intra-economic purposes by autonomous energy producers has been revised. It is established that the initial value of the electrical energy received in the form of equal counterflows in return for the electrical energy supplied to a person holding a license for the distribution of electrical energy shall be determined by the amount of expenses incurred for the production of the electrical energy supplied by the autonomous energy producer.
  - The regulations regarding the accounting of income and expenses arising from the application of an exchange rate different from the average exchange rate formed in the currency markets and published by the Central Bank as of the date of sale or purchase of foreign currency when carrying out foreign currency exchange transactions have been clarified.
  - The norm for reducing qualitative losses of dairy products subject to marking from gross income has been revised, establishing that the indicated loss shall be deductible from gross income in an amount not exceeding 2% of the gross income.
  - The regulations for accounting the income of non-resident organizations using the cash method, as well as for accounting the income of individuals, are being revised, in particular by approximating the cash method for individuals to the regulations established for the non-resident.
  - The regulations defining the minimum prices established by law for the alienation of excisable goods are recognized as invalid.
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# UPCOMING CHANGES TO THE REGULATORY FRAMEWORK

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

### **“On Making Supplements and Amendments to the Law on Missing Persons Under Conditions and Circumstances Created as a Result of Military Operations and to Other Related Laws” (available at the [following link](#))**

- The new Law will regulate legal relations concerning the legal status of persons who have gone missing under conditions and circumstances created as a result of military operations.
- In particular, the Law defines the concept of a missing person for the purposes of the Law, the legal status of such a person, the social protection of missing persons and their family members, the relations connected with the search, identification, and return of missing persons, as well as the rights of missing persons and their family members.
- These rights include, among others, the right to receive reliable information about the causes and circumstances of the disappearance of the missing person, the right to social protection, and — upon their own initiative and with the consent of the authorized body — the right to provide assistance and support to the authorized body in the process of searching for missing persons.

### **“On Making an Amendment and a Supplement to the Law on Trade and Services” (available at the [following link](#)), “On Making Supplements to the Code of Administrative Offenses of the Republic of Armenia” (available at the [following link](#)), “On Making Supplements and an Amendment to the Law on Market Surveillance” (available at the [following link](#))**

- A new definition of “single-use plastic products” is established, and in effect, almost all plastic bags are prohibited, except for bags intended for weighing and packaging, and garbage bags made from secondary raw materials.
- The prohibition will apply not only to the sale of such products, but also to their presence or disposal in any form, including their free distribution.
- The restriction also applies to certain types of single-use plastic tableware and containers, such as plates, cups, stirrers, and food containers, with certain exceptions. A portion of these prohibitions will enter into force on January 1, 2027.

- A new regulation is introduced into the Administrative Offenses Code, under which the presence or disposal of targeted-group products constitutes a separate offense. Fines are established for officials ranging from 100 to 150 times the minimum monthly wage, while a warning is applied for the first violation. The authorized body for handling such violations is not only the community but also the Market Surveillance Inspection Body.
- The Law “On Market Surveillance” introduces “observation” as a supervisory tool. The Market Surveillance Inspection Body may carry it out without prior notice, for a duration of up to 5 working days, accompanied by a record, explanations, and an instruction. Observation-based supervision is conducted in two main areas: (1) prohibitions on single-use plastics, and (2) restrictions on the trade, packaging, advertising or sponsorship, and sale of tobacco products and their substitutes. Tourism is also included within the scope of regulation under the Law “On Market Surveillance.”

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

- It is proposed to remove the requirement of having completed training from among the conditions for appointment to positions within the tax and customs services. At the same time, as a separate condition for appointment to a position, it is established that, due to the functional specificities of the role, a tax or customs officer must have the right to career advancement based on the results of the annual performance evaluation.

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

- It is proposed to establish that, in the case of providing medical care and service, the cash register receipt (fiscal receipt) must also include, for each service rendered, the individualized identification code of the corresponding medical service generated by the electronic health system, as well as the social service number (SSN) of the citizen who received the service.
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**“On Making Supplements to the Land Code of the Republic of Armenia” (available at the [following link](#))**

- It is proposed that land plots envisaged under urban development and land-use planning documents approved in accordance with the legislation of the Republic of Armenia may be alienated in the manner prescribed by law, provided they are removed from the list of restrictions defined by Article 60 exclusively due to a change in their designated or functional purpose. In such cases, amendments to Government resolutions on the transfer of formerly state-owned land to community ownership free of charge will not be required. Alienation may be carried out on the basis of a reference issued by the head of the community confirming that the given land plot is no longer included in the specified list of land plots.

**“On Making Supplements and Amendments to the Law on Local Self-Government” (available at the [following link](#)), “On Making an Addition and an Amendment to the Law on Local Self-Government in the City of Yerevan” (available at the [following link](#))**

- It is proposed that a member of the Council of Elders may withdraw their resignation within three working days after submitting it, by submitting a written request. In such a case, the process of early termination of the member’s powers is cancelled.
- It is also proposed that if the member of the Council of Elders does not withdraw their resignation within the three-day period, the community head, the acting community head, or the staff secretary shall, on the basis of the relevant supporting documents, draw up a record on the early termination of the member’s powers and submit it to the territorial electoral commission within seven working days.

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

- It is proposed that convicted persons who require long-term medical care and treatment be transferred to the penitentiary institution where a specialized medical unit with the necessary capabilities is located.

**“On Making an Amendment to the Land Code of the Republic of Armenia” (available at the [following link](#))**

- It is proposed that, instead of transferring state- and community-owned land plots to the Armenian Apostolic Holy Church (Mother See of Holy Etchmiadzin) under the right of ownership free of charge and without a tender, such land plots be provided under the right of free use.

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

- It is proposed to establish a clear six-month time limit for the examination of civil and administrative cases in the courts. However, the institution of extending these time limits will be preserved and may be applied only by a reasoned judicial act — for up to three months in civil proceedings and up to six months in administrative proceedings.
- At the same time, certain limitations will also be established, for example in proceedings related to bankruptcy, confiscation of property of illicit origin, and other similar procedures.
- It is also proposed to repeal the provision that allows the court to reject an application for the review of a judicial act on the basis of a new circumstance, where the fact of a violation of a person’s rights has been established by a final judgment of an international court operating on the basis of an international treaty ratified by the Republic of Armenia.
- It is also proposed that, if a final judgment of an international court operating on the basis of an international treaty ratified by the Republic of Armenia establishes that a person’s rights have been violated, then the right to extraordinary appeal in criminal proceedings may not be restricted on the ground that the violation had no impact on the outcome of the case.

**“On Making Amendments and Supplements to the Law on Chambers of Commerce and Industry and Other Related Laws” (available at the [following link](#))**

- It is proposed to change the procedure for issuing certificates of origin of goods, transferring the process into the field of state regulation. In particular:
    - 1.the function of issuing certificates of origin of goods is transferred from the Chamber of Commerce and Industry to the Ministry of Economy,
    - 2.the expert examination for determining the country of origin of goods is defined as a type of activity subject to notification,
    - 3.a state duty will be charged for issuing certificates.
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**“On Making Amendments and Supplements to the Law on Customs Regulation” (available at the [following link](#)), “On Making Supplements to the Law on State Duty” (available at the [following link](#))**

- For the purpose of regulating electronic commerce, the Protocol of 25 December 2023 “On Amending the Treaty of 11 April 2017 on the Customs Code of the Eurasian Economic Union” was signed by the EAEU member states. The Protocol provides for the regulation of relations related to the importation and declaration into the EAEU customs territory of goods acquired within the framework of electronic commerce from states that are not members of the EAEU.
- For the purpose of declaring goods acquired through electronic commerce, the institution of the electronic commerce operator is being introduced. The requirements and criteria applicable to the operator, as well as the conditions of the operator’s activity, are being established.
- A separation is introduced between goods acquired by individuals from foreign electronic platforms and other goods, along with simplified procedures for the declaration of such goods under separate customs procedures.
- Separation of two directions of supplying electronic commerce goods:
  - 1.direct supplies (import and declaration of goods acquired directly by individuals from foreign electronic platforms),
  - 2.supplies carried out through an electronic commerce operator (the electronic commerce operator processes electronic commerce goods under the “Customs Warehouse” customs procedure, after which the goods are acquired by individuals, the goods are delivered to the individuals’ addresses, electronic commerce goods processed under the “Customs Warehouse” customs procedure and transferred to individuals are processed under the “Release for Domestic Consumption” customs procedure — until the 15th day of the month following the month of such acquisition by individuals).
- By the above-mentioned Protocol, the regulation of a number of relations is reserved to the national legislation of the member states. For that purpose, by Resolution N1781-A of the Government session of 11.12.2025, approval was given to the draft amendments to the laws.

**• Amendments to the “Law on Customs Regulation”:**

- 1.definition of the cases for submitting to the customs authority the documents confirming the information included in the electronic commerce declaration at the time of its submission;
- 2.establishing the liability of persons in case of using electronic commerce goods for commercial purposes after their release — individuals engaged in commercial activity bear the liability prescribed by Article 407 of the Tax Code;
- 3.definition of the procedure for transporting electronic commerce goods outside the EAEU customs territory in case they are unclaimed;
- 4.definition of the procedure for notifying the customs authority at the time of removal and delivery of electronic commerce goods located in customs warehouses after their acquisition;
- 5.definition of the procedure for notifying the customs authority for the purposes of returning goods sold and delivered to individuals and for placing them in customs warehouses;
- 6.establishing the measures for charging penalties, sending notifications, and enforcing collection by customs authorities in case of failure to fulfill or improper fulfillment of customs payment obligations;
- 7.definition of separate 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 operations carried out by customs authorities —
  - the provisions on state duty for carrying out customs operations aimed at the release of goods declared under one goods declaration are proposed to be applied also to goods declared under one electronic commerce declaration by an electronic commerce operator,
  - the provisions on state duty for carrying out customs operations aimed at the release of goods declared under one passenger customs declaration will also be applied to goods declared under one electronic commerce declaration by individuals.
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**“On Making Amendments and Supplements to the Law on Appraisal Activity” (available at the [following link](#)), “On Making a Supplement to the Law on State Duty” (available at the [following link](#))**

- A three-level system for appraisers is defined — junior, leading, and chief. According to professional experience and qualification, it is clarified which group of specialists has the right to appraise what type of property.
- A new mechanism of responsibility is introduced: each appraiser is given 20 points annually. In case of professional errors, omissions, or distortion of facts, the points are reduced. Loss of points implies mandatory retraining, and exhaustion of the threshold implies suspension of qualification. Control over appraisal companies is also tightened. If employees of a company regularly commit gross violations that lead to revocation of certification, then that company may be deprived of the right to carry out activity.
- All document circulation involved in the appraisal process is carried out exclusively through the electronic system — through the centralized accounting program. Notifications and official communication will be carried out through the system, and reports will be prepared and approved electronically.

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

- It is envisaged to establish the same thresholds for the measures for all property-related crimes (both theft and giving a bribe).
- It is also envisaged that, in cases of postponement of the imposition of punishment, for minors and persons up to 21 years old, the reduced limitation periods prescribed by law for them must be applied.

**“On Making Amendments and Supplements to the Law on Audiovisual Media” (available at the [following link](#))**

- The concept of “distributor” and the list of prohibitions on the abuse of audiovisual programs have been revised.
- The broadcasting of content that interferes with the domestic political life of the Republic of Armenia through foreign channels is prohibited.
- The requirements for the activities of distributors and network operators are tightened, the system of fines is revised.
- A new article (58.1) has been added, which defines the clear grounds for the suspension and termination of a network operator’s license.

**“On Making Supplements to the Law on Public Service” (available at the [following link](#)), “On Making Supplements to the Law on the Corruption Prevention Commission” (available at the [following link](#))**

- It is envisaged that within a 1-month period after the submission of assumption-of-office declarations by the Prime Minister, ministers and deputy prime ministers, their advisers, as well as deputy ministers, the Corruption Prevention Commission shall carry out a study regarding integrity, as a result of which a consultative conclusion on integrity risks will be provided. The study includes an analysis of the assumption-of-office declarations of the Prime Minister, deputy prime ministers, ministers, their advisers, deputy ministers, and their family members, compared, where available, with the data of the previous declarations of the same persons.
- It is proposed to also regulate situations when the respective officials are, by law, exempt from the obligation to submit assumption-of-office declarations. In such cases, it is proposed to establish that the integrity study by the Corruption Prevention Commission is carried out on the basis of previously submitted declarations.

**“On Making Supplements and Amendments to the Law on Ensuring Road Traffic Safety” (available at the [following link](#))**

- The draft law clarifies the legal grounds for the automatic suspension of a person’s right to drive a vehicle due to a health condition that constitutes a contraindication for driving. At the same time, a regulation is envisaged regarding the notification of the person about the suspension of the right to drive.
- In addition, it is proposed that the technical inspection of vehicles on the balance sheet of the Ministry of Internal Affairs of the Republic of Armenia be carried out through the competent subdivision of the Ministry of Internal Affairs of the Republic of Armenia.

**“On Making Amendments and an Addition to the Law on Military Service and the Status of Servicemen” (available at the [following link](#))**

- The draft law envisages clarifying the certification (attestation) process of servicemen, and the relations connected with the organization of further contractual military service for servicemen who have been accepted into contractual military service from compulsory military service.
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**“On Making a Supplement to the Law on Customs Regulation’ (available at the following link)**

- The adoption of the Draft is conditioned by the necessity to regulate the flow of freight vehicles at the land border crossing points of the Republic of Armenia, to reduce the servicing time of these vehicles by the customs authorities in the direction of exit from the Republic of Armenia, to simplify the border-crossing process, to eliminate congestion and queues at the crossing points, and to ensure the efficient and unhindered implementation of customs and other types of border control processes.
  - Based on the regulations applied in international practice, the Draft proposes to envisage the organization of paid parking areas in the vicinity of the automobile border crossing points of the state border, within the framework of which an appropriate electronic queue-management system will operate for the purposes of recording the movement of freight vehicles, queuing, and exchanging the necessary information for granting permission to enter the crossing point.
  - By organizing the mentioned processes, it is envisaged that no queues and congestion will arise in the territory of the crossing point, due to the prior availability of information on the freight vehicle and the cargo transported by it, as well as the pre-designation of the necessary control processes.
  - The process implies that the freight vehicle first parks in that designated area and is registered in the electronic queue, after which the driver receives a clear permission to enter the border crossing point only when the customs zone is actually ready for servicing. This allows the customs authorities to receive the data on the cargo and the vehicle in advance, to carry out risk assessment, and to reduce the actual border-crossing time period.
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# DRAFTS PLACED FOR PUBLIC DISCUSSION ON THE E-DRAFT PLATFORM

**“On Making a Supplement to the Civil Code of the Republic of Armenia”, “On Making a Supplement to the Law on Limited Liability Companies”, “On Making a Supplement and Amendments to the Law on Joint-Stock Companies” draft laws (available at the [following link](#))**

- It is proposed to make supplements to the Civil Code of the Republic of Armenia, to the Laws “On Limited Liability Companies” and “On Joint-Stock Companies”, by defining in them that the transfer act or the dividing balance sheet shall also define the procedure for determining succession in connection with changes in the type, composition, value of the property of the reorganized legal entity, and the arising, change, termination of rights and obligations during the period following the date of drawing up the transfer act or the dividing balance sheet.

**“Draft Resolution of the Government of the Republic of Armenia on Making Supplements to Resolution No. 1584-N of 3 October 2002 of the Government of the Republic of Armenia” (available at the [following link](#))**

- With the adoption of the draft, the appropriate legal grounds will be created for providing the Central Bank of the Republic of Armenia with information that constitutes tax secrecy.
- It will be envisaged that the application for obtaining the information necessary for the implementation of the powers reserved by law to the Central Bank of the Republic of Armenia, and the provision of information on the basis of that application, shall be carried out through the electronic platform created by the State Revenue Committee of the Republic of Armenia, the description of which is defined by the State Revenue Committee of the Republic of Armenia.

**“On Defining the List of International Standards Applicable in the Field of Cybersecurity” (available at the [following link](#))**

- According to the Law of the Republic of Armenia “On Cybersecurity,” the critical information infrastructures operating in vital-importance sectors are obliged to comply with the international standards defined by the draft. The draft defines the vital-importance sectors, the standards applicable to them, the guideline for their application (if such exists), and the period for their application, which is differentiated depending on the sector.

- The draft defines the vital-importance sectors, the standards applicable to them, the guideline for their application, if such exists, and the period for their application, which is differentiated in the case of different sectors.

**“On Applying a Temporary Ban on the Movement of Certain Goods from the Republic of Armenia to the Member States of the Eurasian Economic Union and on Their Export to Third Countries” (available at the [following link](#))**

- The draft establishes a temporary ban on the export of metal waste and scrap from the Republic of Armenia to the countries of the Eurasian Economic Union (EAEU) and to third countries.
  - The ban applies to ferrous and non-ferrous metals, used equipment, in particular goods classified under HS codes 7201, 7204, 7303 00, 7304, 7305, 7306, 7307, 7308, 7402, as well as goods classified under HS codes 7404 00, 7503 00, 7602 00, 7802 00 000, 7902 00 000, 8002 00 000, 8101 97 000, 8102 97 000, 8103 30 000, 8104 20 000, 8105 30 000, 8106, 8112 61 00, 8108 30 000, 8109 3, 8110 20 000, 8111 00 190, 8112 13 000, 8112 22 000, 8112 31 000 0, 8112 41 000 1, 8112 52 000, 8112 92 210, 8113 00 400, and goods classified under HS codes 8415–8417, 8419–8421, 8425–8426, 8428, 8435, 8438, 8449 00 000 0, 8454–8466, 8474–8475, 8477, 8481, 8482–8484, 8487, 8502–8504, 8507, 8514, 8516, 8544, 8549.
  - The ban does not apply to goods declared under the “Temporary Import” or “Processing in the Customs Territory” procedures and subsequently re-exported; goods classified under HS codes 8415–8417, 8419–8421, 8425–8426, 8428, 8435, 8438, 8449 00 000 0, 8454–8466, 8474–8475, 8477, 8481, 8482–8484, 8487, 8502–8504, 8507, 8514, 8516, 8544, 8549 that are used or consumed or constitute waste and scrap, which do not exceed clearly non-commercial quantities; and goods intended for the operation of civil aircraft and railway transport.
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**“Draft Laws on Making Supplements and an Amendment to the Criminal Procedure Code of the Republic of Armenia”, “On Making Amendments to the Criminal Code of the Republic of Armenia”, and “On Making Amendments to the Tax Code of the Republic of Armenia” (available at the [following link](#))**

- The package of drafts aims to reform tax administration and the procedure for criminal prosecution of tax crimes. It is mainly focused on the following directions:
  1. At present, criminal liability is prescribed for non-payment of taxes, duties, or other mandatory payments in cases exceeding 10 million drams (large) and 20 million drams (particularly large). It is envisaged to make these thresholds 25 million drams and 50 million drams, respectively. As a result of these changes, partial decriminalization will take place — narrowing the scope of acts considered criminal for tax evasion.
  2. At present, a frequent problem arises when the tax authority immediately submits a criminal report during an administrative dispute, while the administrative act may still be appealed and declared invalid. It is proposed to establish that the tax authority will submit a report initiating criminal proceedings only when the administrative act has entered into force and all stages of administrative appeal have been exhausted.

**Draft Law “On the Identity Document of a Person” (available at the [following link](#))**

- The Law “On the Passport of a Citizen of the Republic of Armenia” is recognized as invalid, as a result of which it is expected to adopt a single unified Law “On the Identity Document of a Person,” which will comprehensively contain the provisions on the status of persons and identity documents. Along with this change, the related laws will also be amended accordingly.
- The institute of special residence status is being removed, defining certain exceptions in the transitional provisions.

**“Draft Law on Making an Amendment to the Law of the Republic of Armenia ‘On State Duty’ (available at the [following link](#))**

- Among the state duty rates prescribed for issuing licenses or permits or certificates for exporting and (or) importing goods under the Law of the Republic of Armenia ‘On Trade and Services’, it is proposed to supplement the list with copper anodes classified under EAEU HS Code 7402, for which the state duty shall amount to 400 times the base duty.

**“Draft Law ‘On Making Supplements and an Amendment to the Tax Code of the Republic of Armenia’ (available at the [following link](#))**

- According to the Draft, for transactions of alienation of items made of gold and precious metals produced by a manufacturer of items made of gold and precious metals, the VAT taxable base shall be considered the positive difference between the VAT taxable base calculated in accordance with the procedure defined by the Code, and, in the case of gratuitous transactions or transactions compensated at a value significantly lower than the real value, 80 percent of the real value of those transactions, and the acquisition price of the gold and precious metals used for the production of the given item, but not less than the VAT taxable base calculated under the general procedure defined by the Code, and, in the case of gratuitous transactions or transactions compensated at a value significantly lower than the real value, 25 percent of 80 percent of the real value of those transactions.
  - It is also envisaged that, for transactions of alienation of items made of gold and precious metals carried out by persons engaged in commercial (purchase and sale) activities of items made of gold and precious metals, the VAT taxable base shall be considered the positive difference between the VAT taxable base calculated in accordance with the procedure defined by the Code, and, in the case of gratuitous transactions or transactions compensated at a value significantly lower than the real value, 80 percent of the real value of those transactions, including the VAT, and the acquisition price of the given item. At the same time, it is proposed to restrict, for the mentioned persons, the right to offset the VAT amounts separated in the tax invoice issued by the supplier, or in the customs declaration or in the import tax declaration, with respect to acquisitions attributed to transactions of alienation of items made of gold and precious metals.
  - It is also proposed to recognize as invalid the legislative regulation under which the income received from the alienation of items made of gold and precious stones to a VAT-paying tax agent is not subject to income tax, retaining it only with respect to tax agents who are turnover tax payers.
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**“On Making Supplements and Amendments to the Law on Electronic Communications’, ‘On Making a Supplement to the Law on Notification of Activity Implementation’, ‘On Making Supplements to the Law on Trade and Services’, ‘On Making Supplements to the Law on State Duty” (available at the [following link](#))**

- By the package of Draft Laws amending the Laws, it is established that the sale of mobile phones shall become an activity subject to notification, and that sellers engaged in the import and sale of mobile phones must, prior to the sale of mobile phones, register in advance, in the manner prescribed by law, the international mobile equipment identifiers (IMEI) of those mobile phones.
- New types of state duty are also envisaged, relating to the import and sale of mobile phones, in particular:
  - 1.for the registration in the unified information system of the international mobile equipment identifiers (IMEI) of a mobile phone imported by an individual for the first time during the given year — in the amount of 3 times the base duty,
  - 2.for the registration in the unified information system of the international mobile equipment identifiers (IMEI) of a mobile phone imported by an individual for the second time during the given year and produced within the two years preceding the date of import — in the amount of 20 times the base duty,
  - 3.for the registration in the unified information system of the international mobile equipment identifiers (IMEI) of a mobile phone imported for the second time during the given year and produced more than two years prior to the date of import — in the amount of 100 times the base duty,
  - 4.for the registration in the unified information system of the international mobile equipment identifiers (IMEI) of a mobile phone imported three or more times — in the amount of 100 times the base duty,
  - 5.for the registration in the unified information system of the international mobile equipment identifiers (IMEI) of a mobile phone imported three or more times — in the amount of 3 times the base duty.
- It is also established that a state duty in the amount of 250 times the base duty shall be paid for the import and sale of mobile phones, however, mobile network operators who import and sell mobile phones shall be exempt from paying this state duty.

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

- By the amendments made in 2024 by Law HO-338-N ‘On Making an Amendment and Supplements to the Tax Code of the Republic of Armenia’, the mechanisms for implementing the system of automatic exchange of information on financial accounts were regulated; however, essential problems have arisen in legal-application practice, therefore it is envisaged to rewrite the procedure for automatic exchange of information on financial accounts.

THANK YOU

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