

Monthly Newsletter on Regulatory and Legislative Changes

MARCH 2026



CHANGES TO THE LEGISLATIVE FRAMEWORK

"On Ratifying the Loan Agreement between the RA and the International Bank for Reconstruction and Development 'Armenia Water and Irrigation Services Improvement Program: Phase 1'" HO-54-N (adopted on 04.03.2026, effective from 10.03.2026)

- For the purpose of implementing the first phase of the "Armenia Water and Irrigation Services Improvement Program," the RA ratifies a new loan agreement, under which the International Bank for Reconstruction and Development (World Bank) will provide a loan of 70.4 million euros. This initiative, which will also be co-financed by the French Development Agency, represents a logical continuation of previously implemented reforms and is aimed at the modernization of the water sector.
- The primary vision of the program is the introduction of climate-resilient irrigation and water supply systems, which will allow for the reduction of climate risks and the promotion of adaptation. Activities will unfold across four main directions: institutional strengthening of the water sector, improvement of rural water supply and drainage services, renewal of irrigation infrastructure, as well as effective program management.
- Farmers engaged in agriculture, Water User Companies, and residents of rural communities will directly benefit from these reforms, receiving quality and sustainable services. The entity responsible for the implementation of the program is the Water Committee of the RA Ministry of Territorial Administration and Infrastructure. The agreement was signed on September 11, 2025, and the final deadline for the completion of works is set for March 31, 2026.

"On Making an Amendment to the Law on the Protection and Use of Immovable Historical and Cultural Monuments and the Historical Environment and Related Laws" HO-78-N (adopted on 04.03.2026, effective from 09.04.2026)

- The purpose of the draft is to regulate the legal relations concerning the alienation of certain monuments, in particular, religious structures, to other entities.

- It is proposed that the aforementioned structures be under the purview of the respective religious organizations, and in the event of alienation, the possibility for the Government to consent to or refuse the transaction regarding the transfer of property rights with or without compensation shall be ensured.
- As a regulation, the right of the RA to consent to or refuse the transaction regarding the transfer of property rights with or without compensation has been envisaged.

"On Making a Supplement to the Law on Procurement" HO-55-N and "On Making an Amendment and Supplements to the Civil Procedure Code of the RA" HO-56-N (adopted on 04.03.2026, effective from 28.03.2026)

- As a result of the adoption of the drafts, the following is expected to be established:
 - 1.If the invitation to the procurement process contained information indicating that the process was organized for the purpose of ensuring public interests or defense and national security interests, then the appeal of actions and decisions of the procuring entity and the evaluation commission within the framework of the procurement process shall not suspend the procurement process. Moreover, such information may be included in the invitation only with the preliminary consent of the Government.
 - 2.The execution of final judicial acts of the court in disputes related to the appeal of actions (inaction) and decisions of the procuring entity and the evaluation commission may not be suspended on the grounds of accepting appeals and cassation complaints filed against those acts for proceedings.
 - 3.Cassation complaints may be filed against decisions rendered by the Appellate Court as a result of the examination of complaints filed against judgments rendered in procurement-related disputes, with the exception of decisions on concluding the proceedings of the case by a settlement agreement, as well as decisions on terminating appellate proceedings on the grounds of withdrawing the appellate complaint, within a fifteen-day period from the moment of publication of those acts.

"On Making Supplements and Amendments to the Tax Code of the Republic of Armenia" HO-61-N (adopted on 04.03.2026, effective from 28.03.2026)

- The specific rules for determining income in respect of targeted monetary funds provided to profit tax payers as reimbursement for expenses already incurred within the framework of state-financed programs are being revised.
- In accordance with the general rule, monetary funds received free of charge are considered income in the tax year of their receipt, whereas specific regulations are currently established with respect to monetary funds received within the framework of state-financed programs. In particular, targeted monetary funds received as reimbursement for expenses already incurred or losses sustained are considered income in the tax year of their receipt, with the exception of state support programs in the agricultural sector, within the framework of which targeted monetary funds received as reimbursement for expenses already incurred are considered income in the tax year when the acquired, constructed, created, or developed assets are recognized as an expense or loss, regardless of whether such expense or loss is deducted from gross income.
- The amendments propose to establish that, regardless of the sector of activity, targeted monetary funds received by profit tax payers within the framework of state-financed programs as reimbursement for expenses already incurred in respect of acquired, constructed, created, or developed assets shall be considered income in the tax year when the acquired, constructed, created, or developed assets are recognized as an expense or loss, regardless of whether such expense or loss is deducted from gross income.
- Until December 31, 2026 inclusive, profit tax payers engaged in the production of agricultural products shall be exempt from the payment of profit tax in respect of income derived from the sale of agricultural products by them, as well as in respect of income derived from the sale of other assets and other income, provided that the specific weight of income derived from the sale of other assets and other income in the gross income of the respective tax year does not exceed 10 percent.
- Considering the fact that when loan (leasing) amounts attracted by economic entities in the agricultural sector within the framework of state-financed programs and the interest accrued thereon are subsidized by the state, such amounts constitute income and, in the event of exceeding 10% of gross income, give rise to undue profit tax liabilities,

- the draft proposes to establish that the amounts of subsidies for loans (leasing) and the interest rates accrued thereon received within the framework of state-financed state support programs in the agricultural sector shall not be considered income for profit tax payers, and such amounts shall likewise not be considered an expense.
- It is envisaged that the application of the aforementioned amendments shall extend to relations arising after January 1, 2022.

"On Making Amendments and a Supplement to the Law on Military Service and the Status of Servicemen" HO-70-N (adopted on 04.03.2026, effective from 31.03.2026)

- The amendment proposes that conscripts studying at one of the 50 universities included in the Academic Ranking of World Universities list at <http://www.shanghairanking.com> shall be granted a deferment from compulsory military service. If, after completing their studies, the persons who received the deferment work for at least three years in a sector defined by the Government, they may be fully exempted from compulsory military service. The conditions and procedure for deferment and exemption shall be established by the Government of the Republic of Armenia.

"On Making Supplements to the Law on Physical Culture and Sport" HO-59-N (adopted on 04.03.2026, effective from 06.04.2026)

- It is envisaged to establish a sport management information system for the purposes of management, organization, analysis, and data preservation of sports activities. It shall ensure the automated collection, processing, and preservation of data.

"On Making a Supplement to the Constitutional Law on the Judicial Code of the Republic of Armenia and Related Laws" HO-63-N (adopted on 04.03.2026, effective from 06.04.2026)

- It is proposed to revise the processes for the selection, appointment, and promotion of candidates for judges, prosecutors, and investigators, and to provide, in particular, for new regulations concerning the conclusion on integrity.
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"On Making Supplements and Amendments to the Code of Administrative Procedure of the Republic of Armenia" HO-57-N and "On Making an Amendment and a Supplement to the Code of the Republic of Armenia on Administrative Offenses" HO-58-N (adopted on 04.03.2026, effective from 06.04.2026)

- The inadmissibility of abuse of procedural rights shall be established as a principle of administrative procedure.
- Certain amendments are also envisaged in the regulations concerning the return and resubmission of the statement of claim, in particular:
- As a result of the amendments, the conduct of administrative cases becomes predominantly electronic, certain previously existing exceptions are eliminated, and simultaneously, the cases when materials generated outside the System may be included in the case file are clarified.
- The amendments also concern the proof of the fact of sending procedural documents to a person not using the System; henceforth, it shall be possible to attach not only a scanned version but also to present direct evidence.
- A new regulation is supplemented, according to which, if special time limits for examination are prescribed by the Code for a given case, the notice shall be deemed received not three working days later (according to the general time limit), but already on the following day after it has become accessible in the System.
- Henceforth, it shall be sufficient that either the state duty has been paid through the System, or the court can verify the fact of payment having been made (regardless of whether the payment was made through the System or not).
- It is established that the court shall return to the plaintiff only those documents that contain errors, instead of returning the entire statement of claim and attached documents. It is envisaged that if the decision on return has been appealed, but the statement of claim has been resubmitted, the court shall resolve the issue of its admission only after the outcome of the appeal. It becomes mandatory that the resubmitted statement of claim be accompanied by a motion regarding the rectification of errors; otherwise, it shall be considered as a new statement of claim.
- More detailed rules for the joinder of cases are established.
- Whereas previously it was sufficient that there be a substantiated suspicion that the execution of an administrative act could cause significant harm to the plaintiff or render the protection of their rights impossible, now another important condition is added.

- In particular, the motion shall be granted only if the suspension of the administrative act does not violate a public interest that, in the given situation, prevails over the interest of the plaintiff.

"On Making a Supplement and Amendments to the Law on Phytosanitary and Related Laws" HO-74-N (adopted on 04.03.2026, effective from 09.04.2026)

- The draft proposes to establish that the production and sale of pesticides and agrochemicals in the Republic of Armenia shall become types of activity subject to licensing as prescribed by law. Previously, these were considered types of activity subject to notification. According to the envisaged amendments, the authorized body shall exercise control over compliance with the conditions and requirements of the license for the production and sale of pesticides and agrochemicals.
- Amendments are also envisaged in the regulations concerning the disinfection and destruction of goods subject to phytosanitary control. In particular, the detection of quarantine harmful organisms as a result of exercising border state control over consignments of Armenian origin subject to quarantine phytosanitary control exported from the Republic of Armenia in the recent period has created issues for the uninterrupted export of consignments of Armenian origin. One of the solutions to the aforementioned issue is the implementation of disinfection prior to export. For the establishment of a disinfection system, definitions of legislative powers, the development of appropriate procedures, and the establishment of general requirements for disinfection methods are necessary, and it is to these that the envisaged amendments are directed.

"On Making Supplements and Amendments to the Law on Ensuring Road Traffic Safety" HO-62-N (adopted on 04.03.2026, effective from 06.04.2026)

- The draft law clarifies the legal grounds for the automatic termination of the right to drive a vehicle conditioned by a state of health that constitutes a contraindication for the person to drive a vehicle. Simultaneously, a regulation is envisaged concerning the notification of the person regarding the termination of the right to drive. In addition, it is proposed that the technical inspection of vehicles on the balance sheet of the RA Ministry of Internal Affairs be carried out through the competent subdivision of the RA Ministry of Internal Affairs.
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LAWS ENTERING INTO FORCE IN MARCH*

"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 Functional Assessment of the Person" HO-49-N (adopted on 13.02.2026, effective from 07.03.2026)

- The adoption of the package creates a legal basis for ensuring compensation for the provision or repair of assistive devices for persons with disabilities, not only at the expense of the state budget but also at the expense of other means not prohibited by law.
- It is also envisaged that persons who have undergone functional assessment and for whom a valid decision on functional assessment exists shall not undergo functional assessment again in order to receive new services; rather, the change shall be made solely in the Unified Social Service.

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

- It is envisaged that the person who has committed violence shall be obliged to wear the electronic monitoring device used for the purpose of ensuring the execution of the emergency intervention decision. Evasion or refusal by the person who has committed violence to wear the electronic monitoring device shall give rise to criminal liability.

"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 envisages that for the purposes of preventing floods caused by river overflows, washing saline irrigated lands, providing moisture replenishment to irrigated lands, and carrying out irrigation, water accounted for exclusively by gravity flow and not released from reservoirs shall be supplied free of charge to water users holding a water use permit issued in accordance with the requirements of this Code, pursuant to the procedure established by a resolution of the Government.
- Simultaneously, it is established that for the purposes of mitigating the consequences of the reduction of water resources and carrying out water replenishment, as well as providing moisture replenishment to irrigated lands, water resources shall be transferred free of charge under a water use permit issued in accordance with the requirements of the Water Code.

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

- Privileges are envisaged for exemption from the payment of state duty in courts for those persons subjected to domestic violence who file statements of claim on matters concerning divorce, determination of paternity, and so forth.

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

CHANGES TO GOVERNMENT RESOLUTIONS

"On Making a Supplement to Resolution N 1251-N of the Government of the Republic of Armenia of September 9, 2010" (N 249-N, adopted on 05.03.2026, effective from 01.04.2026)

- The initiative is conditioned by the circumstance that currently, many electric vehicles lack clear indications regarding power output, which creates issues for citizens, particularly from the perspective of the annual payment of property tax.
- Henceforth, the power output of electric vehicles shall be determined based on the data of the unified database of electronic passports. In cases where data is absent in the system, the power output shall be calculated using special formulas and coefficients, taking as a basis the maximum (peak) power output of the vehicle:
 1. In the case of power output up to 250 horsepower: the peak power output shall be divided by a coefficient of 1.5.
 2. In the case of 251 or more horsepower: a more complex calculation formula shall be applied (with a combination of coefficients of 1.5 and 2.5).
- The data of already registered electric vehicles in the electronic register and registration certificates shall be amended automatically. Beginning from January 1, 2026, owners and the relevant authorities shall be notified of the amendments made.

"On Making a Supplement to Resolution N 526-N of the Government of the Republic of Armenia of May 4, 2017" (N 276-N, adopted on 12.03.2026, effective from 13.03.2026)

- The Government envisages making an amendment to the procedure for organizing the procurement process, which pertains to procurements carried out outside the territory of Armenia. The purpose of this amendment is to eliminate existing legal ambiguities and to make the process more flexible and transparent.
- According to the current procedure, when a state body makes a procurement outside Armenia in the form of "procurement from one person" and the value of the transaction exceeds 70 times the base unit, the procurement procedure must be approved by the head of the given agency. It is now proposed to legislatively establish that such large-scale procurements may be carried out under two options:
 1. Pursuant to the procedure approved by the head of the given state body,
 2. Or by an individual resolution of the Government.

"On Making Amendments and Supplements to Resolution N 987-N of the Government of the Republic of Armenia of June 17, 2021" (N 282-N, adopted on 12.03.2026, effective from 13.03.2026)

- The resolution aims to resolve a number of issues that have arisen during the process of changing the designated purpose of lands. The following amendments are being made:
 1. The current regulations did not permit the legalisation of structures that were built after the adoption of the resolution of 2021. By the amendment, the process is brought into conformity with the Civil Code, allowing for the change of land designation for structures registered with the Cadastre Committee within the time limits prescribed by law.
 2. Henceforth, it shall be possible to transfer low-value agricultural lands of the 4th and 5th assessment groups to non-agricultural lands for the purpose of constructing industrial and warehouse structures thereon. This shall contribute to attracting investments in other sectors of the economy and creating new jobs.
 3. The duplicate requirement for an environmental impact expert examination is removed from the resolution, as that process is already regulated by the relevant law.
 4. The rules are clarified as to how the designation of land should be changed in the case of the construction of gas distribution stations, pylons, state and community facilities, as well as other agricultural production structures.
 5. It is envisaged to provide the possibility to correct inaccuracies existing in cadastral maps that pertain to the designated purposes of land parcels.

"On Making an Amendment and a Supplement to Resolution N 1188-N of the Government of the Republic of Armenia of July 22, 2021" (N 362-N, adopted on 26.03.2026, effective from 27.03.2026)

- It is proposed to replace the current one-day time limit for the issuance of an apostille with a two-day time limit, while maintaining the state duty of 7,000 AMD, as well as to introduce an expedited procedure, whereby the apostille shall be issued within a one-day time limit, at the request of the applicant and for an additional fee of 10,000 AMD.

"On Defining the Technical Safety Norms, Rules, and Instructions for the Safe Operation of Elevators" (N 346-N, adopted on 26.03.2026, effective from 05.04.2026)

- The technical safety norms, rules, and instructions for the safe operation of elevators are defined, including technical safety requirements regarding the installation, safe operation, and maintenance of equipment, the effect of which shall extend to all elevators, provided they are installed in public structures, industrial buildings, multi-apartment buildings, and other places intended for common use.

"On Defining the Procedure for Posting Individual and Public Notification, Informing the Person about the Posting of Notification, Certifying Access to and Reading of Notification in the Personal Page and Official Electronic Mail of the Electronic Management System for Submission of Tax Authority Reports Prescribed by the Tax Code of the Republic of Armenia, Recording (Logging) Information Regarding the Performance of Any Action in Relation to Notification, and Preserving Logs" (N 385-N, adopted on 26.03.2026, effective from 26.09.2026)

- The resolution introduces the "hartak.am" system, which is a centralized platform for effecting notifications to natural persons and allows state and local self-government bodies to ensure the generation and posting of notifications on relevant platforms using the data exchange layer. The system records not only the time of access, but also the precise time (to the second) of reading the notification and viewing or downloading attached documents, in accordance with international standards.
- For legal persons and individual entrepreneurs, notifications shall be posted on the personal page of the electronic system for submission of reports of the tax authority, while notifications for natural persons shall be sent to their official electronic mail. Persons shall also be informed of the existence of a notification via an additional electronic mail address provided by them or via a short message sent to their phone number.
- Simultaneously, both the procedures for carrying out public notification upon exhaustion of other methods of notification are regulated, and the current regulations of public notification as an independent type of notification have been largely preserved.

"On Making an Amendment to Resolution N 1699-N of the Government of the Republic of Armenia of October 5, 2023" (N 304-N, adopted on 19.03.2026, effective from 20.03.2026)

- The resolution did not establish a deadline for the submission of applications for the receipt of excise stamps for the stamping of goods classified under code 2402. It is proposed to establish that goods classified under HS codes 2204, 2205, 2206 00, 2207, and 2208, which are subject to stamping with excise stamps, may not be stamped in accordance with the main model, provided they have been stamped with excise stamps received on the basis of applications submitted by March 27, 2026 inclusive.

"On Making Amendments to Resolution N 290-N of the Government of the Republic of Armenia of March 9, 2023" (N 291-N, adopted on 19.03.2026, effective from 20.03.2026)

- It is proposed to establish that goods classified under HS code 2402, which are subject to stamping with excise stamps, may not be stamped in accordance with the main model, provided they have been stamped with excise stamps received on the basis of applications submitted by March 27, 2026 inclusive.
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DRAFT LAWS APPROVED BY THE GOVERNMENT

"On Approving the Draft Law of the RA 'On Making a Supplement to the Criminal Procedure Code of the RA'" (N 234-A, adopted on 05.03.2026, effective from 06.03.2026)

- The draft amendment to the law proposes to include the "Controlled Delivery and Purchase" measure among covert investigative actions. Currently, it is applied only as an operative-intelligence measure, however, the new status shall permit its use within the framework of criminal proceedings as an effective tool for obtaining evidence.

"On Approving and Considering Urgent the Draft Law 'On Making Amendments and Supplements to the Tax Code of the RA'" (N 300-A, adopted on 19.03.2026, effective from 20.03.2026)

- Under the current regulations, the alienation of precious metals and stones is exempt from VAT; however, the alienation of jewelry made therefrom is subject to VAT within the framework of general regulations. It turns out that, regardless of the fact that the raw material is exempt from VAT, the gold and stone present in the jewelry are actually subject to VAT in subsequent links of the value chain, especially considering that the value of the raw material often constitutes the main part of the value of the jewelry. Since gold, when passing through the value chain, is not created anew as a value but is merely transformed, transferring its value to subsequent links, the repeated application of VAT to it leads to price increases and impedes the development of the sector. The purpose of the draft is to revise the rules for determining the VAT taxation base for transactions involving the alienation of items made of gold and precious stones (by introducing a margin taxation system), with the expectation of creating a favorable tax environment for the development of the jewelry sector.
- The draft establishes new, preferential rules for calculating the VAT taxation base, in particular:
- In the case of the alienation of items made of gold and precious stones by the producer thereof, the VAT taxation base shall be the positive difference between the taxation base calculated under the standard procedure and the documented acquisition price of the gold and precious stones used for the production of the given item.
- The VAT taxation base shall be the positive difference between the sale price (the base calculated under the standard procedure) and the documented acquisition price of the given item (including VAT).

- If the transaction is gratuitous or the value of consideration therefor is 20 percent or more lower than the actual market value of the same or a similar good, then 80 percent of the actual value shall be taken as the calculation basis, from which the acquisition price shall be deducted. Moreover, in this case, the VAT base calculated for producers may not be less than 10 percent of 80 percent of the actual value of the transaction.
- Taking into account that, upon the application of the new system, the amounts of VAT paid to the state budget shall be smaller than the amounts of VAT subject to offset at the time of acquisitions, which shall lead to the continuous generation of amounts subject to refund from the state budget, the draft establishes an important limitation. Persons engaged in the trade of items made of gold and precious stones shall no longer have the right to offset (reduce) the VAT amounts indicated in the tax invoice issued by the supplier or in the customs declaration at the time of acquisition of those items. Exceptions shall be made only for transactions subject to taxation at the 0 percent VAT rate (for example, export).
- The law shall enter into force on July 1, 2026. It shall apply to alienation transactions carried out after that date and to acquisitions attributable thereto. For the purpose of determining the taxation base for traders, the VAT amount included in the acquisition price of gold items and jewelry already acquired prior to the entry into force of the new law (before July 1, 2026) shall not be included when calculating the positive difference (margin).

"On Approving the Draft Laws 'On Making an Amendment and Supplements to the Criminal Code of the RA' and 'On Making Amendments and Supplements to the Penitentiary Code of the RA'" (N 339-A, adopted on 26.03.2026, effective from 27.03.2026)

- The draft proposes to reserve the actions required within the framework of the process of submission for conditional early release (preparation of the report, decision to submit or not to submit to the court, appearance in court) to the penitentiary institution. In the context of the regulations proposed by the draft, a person may be released conditionally early from serving the sentence only in the case where the likelihood of committing a new crime by that person is low, and, simultaneously, the conduct is deemed improper solely on the ground that the person has not compensated or otherwise remedied the harm caused to the victim.
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"On Approving and Considering Urgent the Draft Laws of the Republic of Armenia 'On Making Amendments to the Tax Code of the Republic of Armenia,' 'On Making an Amendment to the Criminal Code of the Republic of Armenia,' and 'On Making a Supplement to the Criminal Procedure Code of the Republic of Armenia'" (N 311-A, adopted on 19.03.2026, effective from 20.03.2026)

- The new legislative package envisages comprehensive amendments aimed at improving tax administration, revising the thresholds for criminal liability for tax evasion, and introducing alternative mechanisms for the seizure of property that are more favorable for business.
- **Amendments to the Tax Code:**
- The amendments to the Tax Code are directed at clarifying the toolkit of tax control and the procedures of administration:
- Henceforth, during examination and analysis, the tax authority shall have the right to rely not only on the calculations and information submitted by the taxpayer but also on information obtained from other sources that have become known to it. This formulation eliminates the existing restrictive interpretations.
- The term "definitely known" is removed from the Code in order to exclude legal uncertainty in assessing the grounds for initiating a thematic examination.
- The restriction according to which the assignment for a thematic examination could be published only once a year is eliminated. Subparagraph "d" of part 3 of Article 349.1, which prohibited the examination of reporting periods already previously examined regarding the justification of amounts subject to transfer to the unified account, is also declared null and void.
- Henceforth, based on the administrative act of the tax authority, a report shall be submitted to the body initiating criminal proceedings, and criminal proceedings shall be initiated only when all administrative appeal procedures have been exhausted and the administrative act has entered into force. Exceptions shall be made only for cases where there is a necessity to initiate urgent criminal proceedings on the grounds of reasonable suspicion of the loss, destruction, or concealment of evidence.
- **Amendments to the Criminal Code:**
- The monetary thresholds established for tax evasion are significantly increased and clarified. The currently applicable thresholds of 10 million (large amount) and 20 million (particularly large amount) AMD are being replaced by a new system that distinguishes between violations of one year and several years:

1. Large amount shall be considered a liability exceeding 30 million AMD within one tax year, or a liability exceeding 45 million AMD within two consecutive tax years.

2. Particularly large amount shall be considered a liability exceeding 50 million AMD within one tax year, or a liability exceeding 75 million AMD within two consecutive tax years.

- **Amendments to the Criminal Procedure Code:**

- A new, alternative mechanism for the seizure of property is introduced. In the absence of the property provided for in points 1–4 of part 2 of Article 131 of the Code, the equivalent seized property or the property seized on the ground provided for in point 5 of part 2 of Article 131 of this Code may be released from seizure if the owner or possessor of the property submits a bank guarantee equivalent to the seized property.

"On Approving the Draft Law 'On Making Amendments and Supplements to the Criminal Procedure Code of the Republic of Armenia' and the Draft Constitutional Law 'On Making a Supplement to the Constitutional Law on the Judicial Code of the Republic of Armenia'" (N 368-A, adopted on 26.03.2026, effective from 27.03.2026)

- The amendment to the Criminal Procedure Code shall abolish the institution of the reserve judge and, in its place, shall introduce other mechanisms that shall ensure the effective and normal continuation of the examination of the judicial case. A mechanism is introduced whereby, in the event of a change of judge, the case is not commenced anew and the proceedings are continued from the point of interruption. A benchmark time limit of one year is established for trial in the first instance. By agreement of the parties, it becomes possible to consider certain evidence as examined without summoning witnesses or experts to court. The requirements for mandatory participation of defense counsel have been tightened, and sessions in the absence of the accused are now permissible only in the presence of an advocate.
 - The Judicial Code establishes new grounds for disciplinary proceedings: violations recorded by the ECtHR, a negative conclusion on integrity, and violation of the maximum time limits for the examination of judicial cases.
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"On Approving the Draft Law 'On Making Amendments and Supplements to the Criminal Procedure Code of the RA'" (N 330-A, adopted on 26.03.2026, effective from 27.03.2026)

- The draft establishes a paper-based method for recording criminal proceedings for procedural actions in criminal proceedings containing state secrets—by computer, and in the event of impossibility thereof, by a handwritten protocol.
- The institution of challenging a psychologist is also envisaged, which shall be regulated by the procedure for challenging other auxiliary participants in criminal proceedings.
- A provision is added regarding bail, establishing that, upon the application of the bail provider and a substantiating document, the immovable property pledged as bail may be replaced with other equivalent property or a sum of money by decision of the body conducting the proceedings.
- A new provision is envisaged, according to which, as a result of the examination of the motion to confirm the lawfulness of the decision on the seizure of property, the court may also render a decision to partially grant the motion and partially confirm the lawfulness of the investigator's decision on the seizure of property.
- The regulations for initiating proceedings for exceptional review are supplemented with a new provision, according to which the competent court shall render a decision on returning the complaint for exceptional review within a 10-day period after receiving the complaint.

"On Approving the Draft Law 'On Bank Recovery and Resolution' and Related Laws" (N 369-A, adopted on 26.03.2026, effective from 28.03.2026)

- The draft law establishes the procedure and conditions for the resolution of banks operating in the territory of the RA and branches of foreign banks. This process falls within the exclusive competence of the Central Bank and aims to ensure the stability of the financial system, the continuity of critical functions of failing banks, and the protection of public funds by reducing the need for extraordinary public support. One of the fundamental principles of the law is that, during resolution, losses are borne primarily by the bank's shareholders and creditors; however, it is guaranteed that none of them shall incur greater losses than they would have incurred in the event of the bank's liquidation.

- A special Resolution Fund shall be established to finance the resolution process, the resources of which shall be formed from one-time, periodic, and additional contributions made by banks.
 - The Central Bank is authorized to apply four main resolution tools, namely: the sale of the bank or part thereof to a third party, the creation of a bridge bank, the separation of assets, and the internal support or "bail-in" tool. Within the framework of internal support, the bank's liabilities may be written down or converted into capital; however, clear exceptions are established, in particular, deposits of natural persons up to two hundred million AMD shall not be subject to write-down or conversion.
 - The law emphasizes that the consent of the bank's participants or creditors is not required for the application of resolution tools, and the guaranteed deposits of depositors remain fully protected. The Central Bank shall develop an individual resolution plan for each bank, which shall not be subject to publication and shall be reviewed at least once a year.
 - It is envisaged that the law shall enter into force on January 1, 2027, and the Central Bank is granted a period of four years to approve resolution plans for all operating banks.
 - By the amendments of the package, the title of the Law "On the Bankruptcy of Banks, Credit Organizations, Investment Companies, Persons Providing Services Involving Crypto-Assets, Investment Fund Managers, and Insurance Companies" shall be changed to the Law "On the Bankruptcy of Financial Organizations," and other corresponding amendments shall be made thereto.
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UPCOMING CHANGES TO THE REGULATORY FRAMEWORK

THE FOLLOWING DRAFT LAWS WERE ADOPTED IN THE FIRST READING.

"On Making Amendments to the Law on State Duty" (available at the [following link](#))

- The draft proposes the establishment of new types of state duty that shall be applied for the implementation of processes for the export of cultural values. In particular, the draft envisages the differentiation of state duty levied by customs authorities for cultural values. The amendments envisaged by the draft regulate the organisation of the process of payment of state duty by organisations or individuals for the purpose of exporting cultural values.
- For the issuance of documents authorising the export, temporary export, as well as export for the purpose of outward processing from the customs territory of cultural values and mineralogical and paleontological collections, the state duty shall be established in the following amounts: in the case of one cultural value—in the amount of ten times the base duty; and in the case of two or more cultural values—in the amount of fifteen times the base duty. For the issuance of a duplicate of the aforementioned authorising documents, the state duty shall be established in the amount of three times the base duty. The rates of state duty established by these provisions shall not include additional expenses related to the performance of the respective services or actions.

"On Making Amendments and Supplements to the Law on Protection of Consumer Rights" (available at the [following link](#)) and "On Making Amendments and Supplements to the Law on Advertising" (available at the [following link](#))

- The Law "On Protection of Consumer Rights" clarifies and expands the fundamental concepts, establishes a new regulation on the conformity of goods with the contract, including in the case of goods containing digital elements. The obligations of the seller are enshrined with respect to updates, incorrect installation, guarantees, and the provision of information, as well as the rights of the consumer in the event of goods of improper quality or non-conforming goods (repair, replacement, price reduction, or termination of the contract). Clear time limits are established for notification of non-conformity, proof thereof, and remediation of defects.

- The guarantees for consumer protection in the case of distance contracts and contracts concluded off-premises are expanded, including the right to withdraw from the contract within 14 days, delivery time limits, and allocation of risks.
- The Law "On Advertising" establishes clear criteria for misleading and comparative advertising, strengthens guarantees against unfair advertising, and enshrines that the burden of proving the accuracy of data presented in advertising lies with the advertiser. Comparative advertising is permitted only under objective, verifiable conditions that do not mislead the consumer.
- The overall purpose of the amendments is to strengthen the protection of consumer rights, ensure fair competition, and bring the legislation of the Republic of Armenia into full compliance with EU legal standards.

"On Making an Amendment to the Law on Public and Individual Notification via Internet and Related Laws" (available at the [following link](#))

- The purpose of the amendments envisaged by the drafts is to eliminate the mandatory requirement to publish notifications and information deriving from other types of documentary publications in the press having a certain circulation, replacing it with publication on the official internet website for public notifications www.azdarar.am and/or publication on the internet website of one or another organization. The proposed regulations shall lead to the modernization of the publication process and the replacement of legal regulations that have lost their effectiveness with legal regulations that are more consistent with and applicable to the times.

"On Making Supplements to the Law of the Republic of Armenia on the Anti-Corruption Committee" (available at the [following link](#))

- The draft proposes to provide the Chairman of the Anti-Corruption Committee with the opportunity to award persons assisting the activities of the Anti-Corruption Committee not only with a letter of appreciation, a souvenir, and monetary remuneration, but also with a medal or a breast badge.
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"On Making Amendments to the Bankruptcy Code of the Republic of Armenia and Related Laws" (available at the [following link](#))

- It is envisaged to adopt a Bankruptcy Code that shall regulate relations pertaining to the bankruptcy and the threat of bankruptcy of legal and natural persons, as well as relations related to the conduct of bankruptcy cases and the examination of individual civil cases within the framework thereof, and other relations pertaining to bankruptcy proceedings. The Code defines a number of concepts, the principles of bankruptcy proceedings, and regulations concerning the participants in the proceedings. The procedure and order of satisfaction of expenses incurred during the proceedings are envisaged, in the following sequence: 1) administrative expenses considered as tax liabilities; 2) the manager's remuneration; 3) other administrative expenses. Administrative expenses considered as tax liabilities are the tax liabilities arising from the sale of the debtor's property after the entry into legal force of the court judgment declaring the debtor bankrupt, as well as claims in respect of tax liabilities for value added tax and excise tax arising in the bankruptcy proceedings. The Code shall also regulate relations concerning the activities, qualification, and remuneration of the manager in cases of not declaring the debtor bankrupt, declaring bankrupt, financial recovery, resumption of the debtor's activities, and preventive restructuring proceedings.
- The concept of unlawful bankruptcy shall also be defined, namely the emergence of the characteristics of the debtor's insolvency and the impossibility of satisfying creditors' claims through intentional, unfair, or unreasonable action (inaction), which may manifest prior to the bankruptcy proceedings or during the bankruptcy proceedings in the cases provided for by the Code. Regarding the consequences of unlawful bankruptcy proceedings, it is envisaged that if unlawful bankruptcy has occurred through the fault of persons holding the debtor's charter capital or other persons having the ability to give mandatory instructions for execution to the debtor or to predetermine its decisions, with the exception of the manager, including the debtor's founders, the debtor's managers (director, president, etc.), then the said persons shall bear joint and several liability in the amount of the aggregate of the claims approved during the debtor's bankruptcy proceedings and, corresponding thereto, the manager's remuneration and administrative expenses.
- A separate subchapter also regulates relations concerning the bankruptcy of legal persons, in particular, the grounds and procedure for declaring bankrupt, the requirements for the application for both voluntary and compulsory bankruptcy, the cases of the debtor's obligation to apply to court, and so forth. The possibility of concluding a settlement agreement between the debtor and the creditor is also envisaged, which shall be executed in writing, signed by the parties, and submitted for approval by the Court.
- Relations concerning the meeting and council of creditors, their competences, and the procedure for convening and organizing them are also regulated in detail; in particular, the meeting of creditors shall be convened, organized, and conducted by the manager (simultaneously, certain exceptions are provided for by the Code).
- It is envisaged that creditors' claims may be secured, i.e., encumbered by a secured right, or unsecured. The groups and order of unsecured claims, the procedure for submitting creditors' claims, the recording of claims, objections thereto, and judicial control over claims are envisaged, which entails the assessment of the lawfulness, amount, priority, and secured status of claims by the court.
- A separate subchapter also regulates the bankruptcy of natural persons, the requirements for the application, and relations concerning the financial recovery plan.
- Regulations are also envisaged concerning the bankruptcy of individual entities, which are organisations of special importance (among which are, for example, persons carrying out regulated activities in the energy, water, and telecommunications (electronic communications) sectors) and agricultural organisations.

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

- It is envisaged to make a supplement among covert investigative actions and to provide for controlled delivery and purchase, which is the control of the circulation of goods and services by means of purchasing goods and services or selling the same.
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"On Making Amendments and Supplements to the Tax Code of the RA" (available at the following link)

- The necessity of the drafts is conditioned by the need to regulate and clarify issues arising during the application of the Tax Code of the Republic of Armenia, to revise individual legal norms, to make substantive and editorial amendments or supplements thereto, and to establish new regulations.
 - The rules for the accounting of transactions and operations expressed in foreign currency have been revised, envisaging the following:
 - For the purpose of determining the tax bases, incomes, and acquisition values for transactions of supply of goods, performance of works, and/or provision of services (with the exception of import and export transactions), to take as a basis the average exchange rate published by the CB as of the accounting date thereof in accordance with the accounting method prescribed by the Code;
 - To calculate incomes and expenses for foreign currency exchange transactions as of the date of exchange of the foreign currency, based on the average exchange rate formed on that day;
 - To take as a basis the average exchange rate as of the date of their emergence for the determination of the initial values of receivables and payables arising in respect of advances provided or received;
 - Simultaneously, 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 published by the Central Bank for that day, and for foreign currency transfer transactions the average exchange rate published by the CB on that day.
 - Issues related to the adjustment of a transaction in the event of return of goods have been regulated, and the possibility of adjusting the transaction is envisaged for all cases of return of goods where the goods constituting the subject matter of the transaction are subject to return. Currently, in the event of return, the possibility of adjusting the transaction is provided only for goods having an expiration date and for cases where, at the time of acceptance of the goods, it becomes evident that the goods do not conform to the conditions stipulated by the contract and are subject to return.
 - Simultaneously, the same regulations shall apply for the calculation of tax liabilities in respect of VAT by a non-resident organisation not having a permanent establishment with regard to the reporting period, the time limits for payment of tax, and submission of tax calculations.
 - Issues related to the rule for determining the VAT taxation base and VAT exemption privileges have been clarified:
 - The VAT exemption privilege in respect of state duty shall be equally applicable to services provided by other taxpayers in addition to state and local self-government bodies;
 - The VAT exemption privilege shall also apply to the supply of goods as a donation to communities (currently, only a donation to the state is exempt from VAT, whereas in the case of a donation to communities, it is not exempt from VAT, and the taxation base is zero AMD pursuant to Resolution N 402-N of the Government of the Republic of Armenia of January 12, 2018).
 - The provision concerning the payment to customs authorities of excise tax amounts for goods having the status of EAEU goods, which are imported into the Republic of Armenia from EAEU member states and are subject to stamping with excise stamps and subject to excise tax, has been revised, and it is envisaged that those amounts shall also be paid to the state budget by the 20th day of the month following the month encompassing the day of importation of the goods into the territory of the Republic of Armenia (crossing the state border of the Republic of Armenia) inclusive—as amounts paid to the tax authority.
 - It is established that in the event of not only placement (which pertains to joint stock companies) but also alienation (which pertains, in particular, to LLCs) by a profit tax payer of its shares, participation interests, or stakes, the positive difference between the placement (alienation) price and the nominal value shall not be considered income.
 - The regulations for the accrual of income in respect of interest have been clarified, establishing discretion with regard to the accrual of income in the form of interest—envisaging that the right to receive income in the form of interest shall be deemed acquired either as of each day of calculation of interest or from the moment of maturity of the debt.
 - The provision restricting the deduction of expenses related to the production of electricity used by autonomous energy producers for on-farm purposes has been revised. It is established that the initial cost of electrical energy received in the form of equal counterflows in exchange for electrical energy supplied to a person holding an electricity distribution license shall be determined in the amount of expenses incurred by the autonomous energy producer for the production of the electrical energy supplied.
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- The regulations for the accounting of incomes and expenses obtained as a result of the application of an exchange rate differing from the average exchange rate formed in the currency markets published by the Central Bank as of the date of sale or acquisition of foreign currency when carrying out foreign currency exchange transactions are clarified.
 - The norm for the deduction from gross income of qualitative losses in respect of dairy products subject to stamping has been revised, establishing that the said loss shall be subject to deduction from gross income in an amount not exceeding 2% of gross income.
 - The regulations for the accounting of incomes of non-resident organizations, as well as natural persons, under the cash method are revised, in particular, approximating the cash method for natural persons to the regulations established for non-residents.
 - The regulations on minimum prices established by the Code for the alienation of excisable goods are declared null and void.

"On Making Amendments and Supplements to the Law on Procurement and Related Laws" (available at the [following link](#))

- The current regulations do not provide for restrictions on the participation of companies affiliated with public officials and their family members in procurement processes. The draft proposes to introduce a system providing for such restrictions, based on levels of influence. The draft proposes to improve the mechanisms for conflict of interest and anti-corruption in the field of public procurement. Furthermore, it is envisaged to establish in the contract to be concluded (by the draft) that in all cases where the conclusion of the Corruption Prevention Commission records that, during the procurement process and prior to the conclusion of the contract, a party to the contract has violated the prohibition on participation, then, based on the conclusion, the procuring entity shall unilaterally terminate the contract.

"On Making an Amendment and Supplements to the Law on Eco-Patrol Service" (available at the [following link](#))

- It is proposed to enshrine in law, as a right of the eco-patrol officer, participation in the process of implementing biodiversity monitoring in state forests, forest lands, and specially protected natural areas, as well as cooperation with local self-government bodies for the purpose of ensuring the effective implementation of the service from the perspective of the operative acquisition and exchange of information.

"On Ratifying the Interim Trade Agreement between the Eurasian Economic Union and Its Member States, of the One Part, and Mongolia, of the Other Part" (available at the [following link](#))

- The Interim Trade Agreement between the Eurasian Economic Union and Its Member States, of the One Part, and Mongolia, of the Other Part, was signed on June 27, 2025. The purpose of the Agreement is to liberalize and simplify trade in goods between the Parties, to support economic and trade interaction between the Parties, as well as to encourage the expansion and diversification of trade between the Parties.

"On Making Supplements and Amendments to the Law on Remuneration of Persons Holding State Positions and State Service Positions" (available at the [following link](#)) and "On Making a Supplement to the Constitutional Law on the Constitutional Court" (available at the [following link](#))

- Legislative enshrinement is envisaged to provide for the payment of supplements for length of service in the position of judge to the President, Vice-President, and judges of the Constitutional Court, in accordance with their status and responsibility.

"On Making Amendments and a Supplement to the Law on Medical Aid and Services to the Population" (available at the [following link](#))

- The requirements presented to the candidate for the executive body heading the healthcare sector, including the provision of medical aid and services, have been revised, which shall enhance the effectiveness of the management and overall activities of the organisations. As a result of the adoption of the draft, the accountability of the heads of executive bodies of healthcare organizations regarding the organization's activities to the authorized body and to the corresponding competent body that appoints and dismisses them from their positions shall also be ensured, and consequently, the effectiveness of the management and overall activities of healthcare organizations shall be enhanced.

"On Ratifying the Framework Agreement on the International Big Cat Alliance" (available at the [following link](#))

- The advisability of ratifying the Framework Agreement on the Establishment of the International Big Cat Alliance is conditioned by the necessity of further expanding relations between Armenia and India, and it is envisaged that its ratification shall contribute to the development of cooperation between the two countries in the field of the environment.
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"On Ratifying the Council of Europe Convention on the Manipulation of Sports Competitions" (available at the [following link](#))

- The Convention is aimed at preventing the artificial alteration of results and preserving the unpredictable nature of competitions, which is essential for fair play and the integrity of sport.

"On Ratifying the Agreement on Economic Partnership between the Eurasian Economic Union and Its Member States, of the One Part, and the United Arab Emirates, of the Other Part" (available at the [following link](#))

- The purpose of the Agreement is to liberalise and simplify trade in goods between the Parties, including through the reduction of tariff and non-tariff barriers, to support economic and trade interaction between the Parties, as well as to encourage the expansion of trade between the Parties.

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

- It is envisaged that the seizure of documents constituting banking or related secrets may also be carried out by electronic means. In such case, the decision on seizure and the documents subject to seizure shall be transferred by electronic means. In the event of carrying out seizure by electronic means, a document certifying the fact of execution of the seizure shall be attached to the seizure protocol, which shall be downloaded automatically.

"On Ratifying the Nagoya Protocol on Access to Genetic Resources and the Fair and Equitable Sharing of Benefits Arising from Their Utilization to the Convention on Biological Diversity" (available at the [following link](#))

- The Nagoya Protocol on Access to Genetic Resources and the Fair and Equitable Sharing of Benefits Arising from Their Utilization to the UN Convention on Biological Diversity is aimed at the practical implementation of one of the three main objectives of the Convention—the fair and equitable sharing of benefits arising from the utilization of genetic resources.

"On Making a Supplement and Amendments to the Law on Preschool Education and Related Laws" (available at the [following link](#))

- As a result of the adoption of the drafts, the sectoral laws shall conform to the new requirements of the Law "On Education." In particular, the possibility of expanding access to preschool education shall be ensured through the clarification of the legal grounds for establishing preschools in small settlements and the expansion of the enrollment of children of preschool age.

"On Ratifying the Loan Agreement between the Republic of Armenia and the European Bank for Reconstruction and Development "Yerevan Customs and Logistics Centre" (available at the [following link](#))

- The Agreement was signed on September 19, 2025. The Agreement envisages the provision of loan funds in the amount of 39,000,000 euros to the Republic of Armenia for the implementation of the "Yerevan Customs and Logistics Centre" program.
 - The purpose of the program is, through the attraction of loan funds from the Bank, to assist the Republic of Armenia in the construction of a customs and logistics centre in the vicinity of Yerevan and the provision of corresponding equipment, as well as to provide advisory services for the purpose of the implementation of the program.
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THE FOLLOWING DRAFT LAWS WERE ADOPTED IN THE SECOND READING AND COMPLETELY

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

- It is envisaged that service offices shall no longer operate in the Cadastre Committee of the Republic of Armenia; instead, newly established consultation centers shall operate. Consequently, it is envisaged to make amendments to the relevant articles by replacing the words "service office" with the words "consultation center," as well as to include the concept of "consultation center" among the concepts.

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

- The new law shall regulate legal relations pertaining to the legal status of persons missing in conditions and circumstances created as a result of military operations. In particular, the following are defined: the concept of a missing person within the meaning of the law under discussion, the legal status, relations related to the social protection of missing persons and their family members, the search for, discovery, and return of missing persons, the rights of missing persons as well as their family members, including the right to receive reliable information on the causes and circumstances of the disappearance of the missing person, the right to social protection, the right to provide, on their own initiative and with the consent of the authorised body, assistance and support to the authorised body in the process of searching for missing persons, and so forth.

"On Making a Supplement to the Constitutional Law on the Judicial Code of the Republic of Armenia and Related Laws" (available at the [following link](#))

- It is proposed to revise the processes for the selection, appointment, and promotion of candidates for judges, prosecutors, and investigators, and to provide, in particular, for new regulations concerning the conclusion on integrity.

"On Making Amendments to the Penitentiary Code of the Republic of Armenia" (available at the [following link](#))

- The draft proposes to transfer convicts in need of long-term medical aid and services to the penitentiary institution where a specialized medical unit with appropriate capabilities is located.

"On Making Amendments and Supplements to the Constitutional Law on the Judicial Code of the Republic of Armenia" (available at the [following link](#)) and "On Making a Supplement to the Law on Public Service" (available at the [following link](#))

- As a result of the adoption of the drafts, the following main amendments are envisaged:
 1. To increase the weight of the votes of non-judge members in the Commission on Ethics and Disciplinary Matters of the General Assembly of Judges by 3 votes; the regulations concerning the activities and functions of the Commission are clarified.
 2. To restrict the exercise of judicial representation by a non-judge member of the commissions of the General Assembly of Judges in the courts of general jurisdiction, specialized courts, appellate courts, and the Court of Cassation of the Republic of Armenia.
 3. Non-commercial organizations registered in accordance with the procedure established by law and operating in certain sectors shall have the opportunity to nominate candidates for the non-judge member of the commission of the General Assembly of Judges.
 4. Candidates holding an academic degree included in the list of candidates for judges and candidates included in the list of candidates for judges having at least eight years of professional work experience within the last 10 years shall be included in an earlier queue.
 5. Requirements are established for candidates for the non-judge members of the Commission on Ethics and Disciplinary Matters to submit an integrity questionnaire to the Judicial Department prior to their election, as well as, in the event of being elected, to submit a situational declaration to the Corruption Prevention Commission upon request.

"On Making Supplements and Amendments to the Law on Responsible Treatment of Animals and Related Laws" (available at the [following link](#))

- It is envisaged to regulate at the legislative level the relations pertaining to domestic and stray animals, service animals, and animals used for display, sports, or entertainment events in the territory of the Republic of Armenia. The principles of responsible treatment of animals, prohibited actions towards animals, and requirements for the breeding of animals, the sale of animals for entrepreneurial purposes, and the keeping and care of animals in shelters are defined in detail.
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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:
 - direct supplies (import and declaration of goods acquired directly by individuals from foreign electronic platforms),
 - 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”:**
 - 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;
 - 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;
 - definition of the procedure for transporting electronic commerce goods outside the EAEU customs territory in case they are unclaimed;
 - 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;
 - 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;
 - 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;
 - 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 a Supplement to the Law on Customs Regulation" (available at the [following link](#))

- The adoption of the draft is conditioned by the necessity of regulating the flow of cargo transport vehicles at the land border crossing points of the state border of the Republic of Armenia, reducing the time period for their servicing by customs authorities in the direction of departure from the Republic of Armenia, simplifying the border crossing process, excluding accumulations and queues at crossing points, and ensuring the effective and unimpeded implementation of customs and other types of border control processes.
- Taking international practice as a basis, the draft proposes to envisage the activity of organizing paid parking lots in the vicinity of automobile crossing points of the state border, within the framework of which a corresponding electronic queue management system shall operate for the purposes of recording the movement of cargo transport vehicles, queuing, and exchanging the necessary information aimed at granting permission to enter the crossing point.
- Through the organization of the aforementioned processes, it is envisaged that queues and accumulations shall not arise in the territory of the crossing point as a result of the prior availability of information regarding the cargo transport vehicle and the goods transported thereby, and the predetermination of the necessary control processes. The process presumes that the cargo vehicle first parks in that special territory 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 data on the cargo and the vehicle in advance, carry out risk assessment, and reduce the actual border crossing time period.

"On Making Amendments and a Supplement to the Law on Military Service and the Status of Servicemen" (available at the [following link](#))

- The draft law envisages clarifying the attestation process of servicemen and the relations related to the organisation of further contractual military service for servicemen who have been accepted from compulsory military service to contractual military service.

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

- It is envisaged to enshrine a general legislative presumption for examining appellate complaints under written procedure, establishing the moment of rendering a decision thereon by the appellate court, as well as the peculiarities of examining complaints under oral procedure in cases of a motion to examine evidence during the appellate appeal and when going beyond the limits of the complaint in favor of the accused during the examination of the appellate complaint.

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

- It is proposed to clarify the scope of subjects of the acts provided for by the articles of the Criminal Code of the Republic of Armenia on illicit enrichment and the submission of false data in a declaration, the concealment of data subject to declaration, or the failure to submit a declaration by a person having the obligation to submit a declaration. In particular, the legislator has established separate criminal liability for the failure to submit each type of declaration, or the submission of false data therein, or the distortion of the submitted data. Consequently, it has been clarified that liability under Article 444 of the Criminal Code of the Republic of Armenia is provided not for the failure to submit all declarations established by the legislation of the Republic of Armenia in general, but specifically for the failure to submit declarations submitted to the Corruption Prevention Commission, the submission of false data therein, or the concealment of data subject to declaration.

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

- The draft submitted for discussion in the National Assembly by way of a parliamentary initiative envisages establishing that, in the case of the provision of medical aid and services, the personalised identification code of the corresponding medical service generated by the electronic healthcare system for each service provided and the social security number of the citizen receiving the service shall also be printed on the cash register receipt.
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"On Making Amendments and Supplements to the Code of Administrative Procedure of the Republic of Armenia" (available at the following link) and "On Making Amendments and a Supplement to the Civil Procedure Code of the Republic of Armenia" (available at the following link)

- It is proposed to carry out the examination of appellate complaints against judicial acts of the Administrative Court resolving the case on the merits under written procedure. While enshrining a general legislative presumption for carrying out the examination of appellate complaints under written procedure, certain exceptions are simultaneously established.
- In particular, the draft establishes that if, upon the motion of a party within a one-month period after the expiry of the deadline for submitting a response to the appellate complaint, or on the court's own initiative at any stage of the examination of the complaint, the court reaches the conclusion that, for the purpose of the effectiveness of the examination of the appellate complaint, it is necessary to conduct it in a court session, then it shall render a decision to conduct the examination of the appellate complaint in a court session, notifying the participants in the proceedings thereof.

"On Making Supplements and Amendments to the Code of Administrative Procedure of the Republic of Armenia" (available at the following link) and "On Making an Amendment and a Supplement to the Code of the Republic of Armenia on Administrative Offenses" (available at the following link)

- The inadmissibility of abuse of procedural rights shall be established as a principle of administrative procedure.
- Certain amendments are also envisaged in the regulations concerning the return and resubmission of the statement of claim, as well as in the proceedings for the joinder of cases. In particular, as a result of the amendments, the conduct of administrative cases becomes predominantly electronic, certain previously existing exceptions are eliminated, and simultaneously, the cases when materials generated outside the System may be included in the case file are clarified.
- The amendments also concern the proof of the fact of sending procedural documents to a person not using the System; henceforth, it shall be possible to attach not only a scanned version but also to present direct evidence.

- More detailed rules for the joinder of cases are established. A new regulation is supplemented, according to which, if special time limits for examination are prescribed by the Code for a given case, the notice shall be deemed received not three working days later (according to the general time limit), but already on the following day after it has become accessible in the System.
- Henceforth, it shall be sufficient that either the state duty has been paid through the System, or the court can verify the fact of payment having been made (regardless of whether the payment was made through the System or not).
- It is established that the court shall return to the plaintiff only those documents that contain errors, instead of returning the entire statement of claim and attached documents. It is envisaged that if the decision on return has been appealed, but the statement of claim has been resubmitted, the court shall resolve the issue of its admission only after the outcome of the appeal. It becomes mandatory that the resubmitted statement of claim be accompanied by a motion regarding the rectification of errors; otherwise, it shall be considered as a new statement of claim.
- Whereas previously it was sufficient that there be a substantiated suspicion that the execution of an administrative act could cause significant harm to the plaintiff or render the protection of their rights impossible, now another important condition is added. In particular, the motion shall be granted only if the suspension of the administrative act does not violate a public interest that, in the given situation, prevails over the interest of the plaintiff.

"On Making Supplements to the Land Code of the Republic of Armenia" (available at the following link)

- It is envisaged that land parcels provided for by urban development and land management documents approved in accordance with the procedure established by the legislation of the RA—in the event of falling outside the list of restrictions established by Article 60 exclusively as a result of a change in designated or functional purpose (land type)—may be alienated in accordance with the procedure established by the legislation of the Republic of Armenia, without making amendments to the relevant resolutions of the Government on the transfer of lands previously under state ownership to the community under the right of ownership free of charge, based on a certificate issued by the head of the community stating that the given land parcel is no longer included in the list of land parcels established by this Article.
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"On Making an Amendment and a Supplement to the Law on Trade and Services and Related Laws" (available at the [following link](#))

- The Law "On Trade and Services" defines a new concept of "single-use plastic product" and de facto prohibits almost all plastic bags, with the exception of bags intended for weight packaging and garbage bags produced from secondary raw materials. The prohibition shall apply not only to sale but also to the presence or alienation in any form of such products, including provision free of charge. The restriction also extends to certain types of single-use plastic tableware and containers, such as plates, cups, stirring sticks, and food containers, with certain exceptions. A portion of these prohibitions shall enter into force on January 1, 2027.
- A new regulation is introduced in the Code on Administrative Offenses, whereby the presence or alienation of goods of the target group becomes a separate offense. Fines are established for officials in the amount of 100 to 150 times the minimum wage, and a warning shall be applied in the case of a first violation. The Market Surveillance Inspection Body shall also become the authorized body for cases of these violations.
- The Law "On Market Surveillance" establishes "observation" as a rapid and unannounced control tool. The Market Surveillance Inspection Body may carry it out without prior notification, for a duration of up to 5 working days, by means of a protocol, explanations, and an order. Control by observation shall be carried out in two main areas: prohibitions on single-use plastics and restrictions on the trade, packaging, advertising or sponsorship, and sale of tobacco products and their substitutes. In addition, tourism is also included within the regulatory framework of the Law "On Market Surveillance."

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

- It is envisaged to provide lands owned by the state and communities to the Armenian Apostolic Holy Church under the right of gratuitous use, instead of providing them under the right of ownership free of charge (permanently) without a tender.

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

- It is envisaged that in the case of deferment of imposition of punishment, the reduced limitation periods provided for them by law shall apply to juveniles and persons under 21 years of age, and not the generally established periods.

"On Making Supplements and Amendments to the Law on Local Self-Government" (available at the [following link](#)) and "On Making a Supplement and an Amendment to the Law on Local Self-Government in the City of Yerevan" (available at the [following link](#))

- It is envisaged that a member of the council of elders may withdraw their resignation application within 3 working days after the day of submitting it, by submitting a written application. In such case, the process of early termination of the powers of the member of the council of elders shall be cancelled.
- It is also envisaged that in the event that the member of the council of elders does not withdraw the resignation application within the three-day period, based on the corresponding substantiating documents, the head of the community or the acting head of the community or the secretary of the staff shall draw up a protocol on the early termination of the powers of the member of the council of elders and shall send it to the territorial electoral commission within a period of 7 working days.

"On Making an Amendment to the Law on Chambers of Commerce and Industry and Related Laws" (available at the [following link](#))

- The package proposes to amend the procedure for the issuance of certificates of origin of goods, transferring the process to the sphere of state regulation. In particular:
 1. The function of issuing certificates of origin of goods shall be 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 shall be established as a type of activity subject to notification;
 3. A state duty shall be levied for the issuance of certificates.

"On Making Amendments and a Supplement to the Law on Compulsory Insurance of Liability Arising from the Use of Motor Vehicles" (available at the [following link](#))

- The envisaged amendments propose to define mopeds, tricycles, and quadricycles as motor vehicles as well, and the liability arising from vehicles not subject to compulsory insurance is also supplemented. In particular, the liability arising from the use of motor vehicles whose maximum engine displacement and maximum speed developed or maximum engine power and maximum speed developed do not exceed the limit provided for being subject to state registration in accordance with the procedure established by the Government of the Republic of Armenia shall not be subject to compulsory insurance.
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"On Making Supplements and Amendments to the Civil Procedure Code of the Republic of Armenia" (available at the [following link](#)) and "On Making Supplements and Amendments to the Code of Administrative Procedure of the Republic of Armenia" (available at the [following link](#))

- The amendments and supplements proposed by the draft propose to establish in courts a clear 6-month time limit for the examination of civil and administrative cases; however, the institution of extension of time limits shall be preserved—only by a reasoned judicial act—for a period of three months in civil procedure and for a period of 6 months in administrative procedure.
- Simultaneously, restrictions shall also be established, for example, in bankruptcy proceedings, proceedings for the confiscation of property of illegal origin, and other proceedings that have peculiarities.
- It is also envisaged to declare null and void the provision that enables the court to reject a complaint for the review of a judicial act on the ground of a new circumstance, if the fact of violation of a person's right has been substantiated by a judgment that has entered into force of an international court operating on the basis of an international treaty ratified by the international treaties of the Republic of Armenia.
- It is also envisaged that if the fact of violation of a person's right has been substantiated by a judgment that has entered into force of an international court operating on the basis of an international treaty ratified by the international treaties of the Republic of Armenia, then the right to exceptional appeal under criminal procedure may not be restricted on the ground of not having an impact on the outcome.

"On Making Supplements to the Law on Public Service" (available at the [following link](#)) and "On Making Supplements to the Law on the Corruption Prevention Commission" (available at the [following link](#))

- The package envisages that within a one-month period after the submission of declarations on assumption of office by the Prime Minister, Deputy Prime Ministers, Ministers, their advisors, as well as Deputy Ministers, the Corruption Prevention Commission shall conduct a study on integrity, as a result of which an advisory conclusion on integrity risks shall be provided. The study includes an analysis of the declarations on assumption of official duties of the Prime Minister, Deputy Prime Ministers, Ministers, their advisors, Deputy Ministers, as well as their family members—compared, where available, with the data of the previous declarations of the same persons.

- The package also proposes to regulate those situations where the relevant officials are exempted, in accordance with the procedure established by law, from the obligation to submit declarations on assumption of official duties. In such cases, the drafts propose to establish that the study on integrity by the Corruption Prevention Commission shall be carried out on the basis of previously submitted declarations.

"On Making Supplements to the Civil Code of the Republic of Armenia" (available at the [following link](#)), "On Making an Amendment and Supplements to the Law on State Registration of Rights to Property" (available at the [following link](#)), and "On Making Supplements to the Law on Management of Apartment Buildings" (available at the [following link](#))

- Amendments to the Civil Code of the Republic of Armenia aim to safeguard the rights of purchasers of apartments in multi-apartment buildings, particularly where the ownership of the underlying land parcel is under judicial dispute.
 - The draft provides that, even if the state or a community challenges ownership of the land, purchasers may still acquire ownership of their apartment. During such proceedings, the Government may introduce a special legal framework allowing all right holders (including developers and pledgees) to exercise their rights, obtain urban development permits, and transfer shared ownership rights over the land to apartment owners. In certain cases, these ownership rights to the land will transfer to purchasers automatically by operation of law.
 - If the dispute is resolved without changing ownership of the land, apartment owners will automatically receive their corresponding share. If ownership is transferred to the state or community, apartment owners will still be granted shared ownership rights over the portion of land necessary for the building's maintenance, while previously registered rights remain protected.
 - The amendments further clarify that ongoing court disputes over the land do not prevent the conclusion of purchase contracts or the registration of ownership rights in newly constructed buildings, provided that purchasers are duly informed of the dispute.
 - Related amendments are also proposed to the laws "On State Registration of Rights to Property" and "On Management of Apartment Buildings."
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DRAFTS PLACED FOR PUBLIC DISCUSSION ON THE E-DRAFT PLATFORM

"On Making Supplements to the Law on Regulation of Gambling Activities" (available at the [following link](#))

- It is proposed to make corresponding supplements to the Law, establishing the minimum amount of charter capital—for the organizer of an internet winning game or lottery, or bookmaking activity—in the amount of double the state duty, and for the organizer of a winning game—in the amount of triple the state duty, but not more than 1 billion AMD.
- It is also established that the charter capital prescribed by law may not be reduced and must be maintained throughout the entire period of validity of the corresponding license prescribed by law.
- Simultaneously, it is proposed to establish a transitional period for existing licensed organizers for gradual compliance with the requirements of the minimum threshold of charter capital, setting a period of 6 months after the day of entry into force of the Law "On Regulation of Gambling Activities." For organizations receiving a new license—application from the day of entry into force of the Law "On Regulation of Gambling Activities."

"On Making Supplements to Resolution N 1518-N of the Government of the Republic of Armenia of October 30, 2025" (available at the [following link](#))

- It is envisaged to remove used or waste goods classified under HS code 8549 from the list of exceptions, taking into account that they are imported for processing and then exported under the same code.
- Simultaneously, it is proposed to include copper anodes under HS code 7402 in the temporary export ban, as an important link in the processing chain. In parallel, the legislative amendment initiated envisages establishing a high state duty for their export, under which conditions the given ban is of a temporary nature, aimed at preventing the disruption of the production chain until the amendments enter into force. In addition, it is proposed to establish an exception from the ban for unused goods belonging to classifier HS 7307, based on their peculiarities.
- It is also envisaged to establish a state duty for the export of copper anodes classified under HS code 7402 in the amount of 400 times the base duty per ton, by reason of which the temporary ban on their export is of a transitional nature.

"On Making Amendments to the Tax Code of the Republic of Armenia" (available at the [following link](#))

- The draft proposes to revise the rates of goods subject to excise tax, indexing them to a certain extent (3% annually) due to price increases.
- In respect of tobacco products, an annual increase of 7% is envisaged; for heated tobacco—30%; for electronic cigarettes—100% in the first year, then 25% and 20%; and for hookah tobacco—40% in the first year, then 30% annually. Simultaneously, products classified under HS code 2404 91 000 9 shall be subject to excise taxation at a rate of 2,800 AMD in the first year, with an annual increase of 30% in subsequent years.
- The draft also proposes to reduce the excise tax on fruit vodkas by 33%, stimulating the development of the sector, and to establish a uniform rate for cognac—4,000 AMD per 1 liter (recalculated to 100% alcohol)—regardless of age.
- In addition, it is proposed to declare null and void the current regulation on the reimbursement of excise tax amounts, envisaging the provision of support to economic entities through budgetary instruments in case of necessity.

"On Approving the Requirements for Carrying Out Cabotage Transportations in the Territory of the Republic of Armenia by Carriers of the Member States of the Eurasian Economic Union" (available at the [following link](#))

- According to the envisaged amendment, a carrier of another EAEU state shall have the opportunity to carry out up to three consecutive cabotage transportations after completing its international journey to Armenia. A period of seven calendar days is established for these operations, and the carrier is obliged to notify the relevant inspection body in advance by electronic means. As a result of this reform, it is expected to significantly reduce the empty mileage of trucks and decrease transportation costs, while simultaneously increasing the efficiency of the use of motor transport.
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"On Making Amendments and Supplements to the Law on Regulation of Gambling Activities," "On Making Supplements to the Law on Advertising," and "On Making Amendments and Supplements to the Law of the Republic of Armenia on the Organization and Conduct of Inspections in the Republic of Armenia" (available at the [following link](#))

- Currently, alongside the development of digital technologies, unlicensed foreign gambling websites and their advertising are becoming easily accessible in the territory of Armenia, which creates unequal competitive conditions for companies operating in the legal field.
- The draft proposes to introduce a simpler and faster blocking mechanism, in the case of which, based on a list approved by the supervisory body, internet service providers shall immediately restrict access to those websites.
- In addition, an important amendment is also envisaged in the financial sector, where the Central Bank shall take measures to restrict monetary transactions carried out in favor of blocked websites.
- The legislative amendments also prohibit targeted advertising of unlicensed gambling organizations and their trademarks to users located in the territory of Armenia. All this is aimed not at restricting lawful business, but at protecting the licensed market, ensuring state budget revenues, and increasing the transparency of financial flows.

"On Making Amendments and Supplements to the Law on Compulsory Enforcement Proceedings" and "On Making a Supplement to the Civil Procedure Code of the Republic of Armenia" (available at the [following link](#))

- The main amendment proposed by the draft is that the sale of seized property should be based not on the cadastral value, but on the market value determined by an expert examination. This shall allow for the sale of the property at a fair price and shall protect the lawful interests of the parties. In addition, amendments are also envisaged in the process of compulsory auctions. Therefore, it is proposed to establish the 20th failed auction as the final threshold, after which the starting price of the property shall no longer be reduced.
 - Of particular importance is also the component of social protection, which pertains to the sale of the sole apartment belonging to natural persons. The draft establishes that if the starting price of the auction reaches the minimum threshold established by the Government, then the price may no longer decrease in subsequent stages. As a result of these comprehensive amendments, it is expected to reduce the time limits of compulsory enforcement proceedings, increase the effectiveness of the management of state resources, and ensure the uniform and correct application of the law throughout the country.
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