

Monthly Newsletter on Regulatory and Legislative Changes

JULY 2026



CHANGES TO THE LEGISLATIVE FRAMEWORK

On making amendments to the Tax Code of the RA HO-295-N (adopted: 03.07.2026, effective: 01.01.2027)

- Aiming, on the one hand, to reduce the consumption of goods harmful to human health, and on the other hand, to increase the burden of indirect taxes (excise tax) in exchange for reducing the burden of direct taxes (profit tax, income tax), the following amendments have been made to the Code:
 1. indexing: an annual 3 percent increase in the base coefficient of the excise tax rate (which is not separate for each year of 2027-2029) has been established,
 2. annual increase in rates for traditional tobacco, heated tobacco, hookah, and electronic cigarettes (liquids),
 3. new taxable product category: nicotine pouches; nicotine pouches (Nicotine Pouches), which were previously non-taxable, shall henceforth be taxed,
 4. reduction of the tax burden on fruit vodkas: in contrast to other goods, vodkas made from fruits and berries,
 5. a uniform rate shall be established for cognac: for 1 liter (recalculated to 100% alcohol) of cognac, regardless of its aging period.

On making supplements and amendments to the Tax Code of the Republic of Armenia HO-309-N (adopted: 03.07.2026, effective: 01.09.2026)

- The amendments aim to make electronic cash registers (electronic ECR) a fully alternative tool to regular ECRs and to expand their fields of application.
- According to Article 56 of the Code, in terms of transactions of retail trade, performance of works for and (or) provision of services to the population, a goods supplier, work performer and (or) service provider using special programs for issuing accounting documents or operating a cash register in the manner established by Chapter 74 of the Code, may not issue a tax invoice or a bill of lading, if the buyer of the goods, the recipient of the work and (or) the recipient of the service does not demand the issuance of a tax invoice or a bill of lading.

- In terms of this regulation, as of January 1, 2027, an electronic cash register operator shall also be considered as a cash register operator. Accounting documents are issued at the moment of supplying the goods, completing the performance of the work, and the waybill is issued before the transportation of the goods. It is envisaged that from September 1, 2026, except for the cases prescribed by Parts 8 and 8.1 of the same Article, settlement documents shall be issued prior to the supply of goods, the completion of the performance of work and/or the completion of the provision of services, while the waybill shall be issued prior to the transportation of the goods.
- In Article 57 of the Code, from January 1, 2027:
 1. The regulations requiring goods transported by the taxpayer, in the cases prescribed by the Code, to be accompanied by a cash register receipt shall also apply to accompaniment by an electronic cash register receipt.
 2. The same Article also provides that an electronic cash register electronic receipt issued (generated) in accordance with the procedure established by the Government shall constitute an accompanying document within the meaning of the same Article.
- As a general rule, it has been established that an electronic cash register, as software, enables the generation of an electronic cash register electronic receipt in the following cases:
 - in respect of transactions involving the supply of goods, provision of services or performance of work within the framework of orders accepted by organizations and individual entrepreneurs through a website or electronic application,
 - in respect of transactions involving the placement of orders and passenger transportation by organizations or individual entrepreneurs providing passenger transportation services through an electronic platform, and passenger transportation by passenger taxi automobiles carried out by organizations, individual entrepreneurs or individuals.

- in respect of the provision of medical care and services by organizations and individual entrepreneurs connected to the electronic healthcare system where payment is accepted through payment instruments used on the basis of payment technologies,
- upon the performance of work or provision of services by organizations, individual entrepreneurs and notaries in the sectors of activity, cases and within the time periods established by the Government.
- It has been established that the technical requirements for the electronic cash register, the procedure for its registration, the mandatory requisites of the electronic receipt generated through it, the requirements for the website or electronic application, as well as the procedure for using an electronic cash register and generating an electronic receipt on behalf of another taxpayer, shall be established by the Government.
- Until the entry into force of the subordinate normative legal acts ensuring the implementation of the above-mentioned regulations, the regulations effective until January 1, 2027 shall apply in cases of order placement and passenger transportation by providers of passenger transportation services through an electronic platform, as well as passenger transportation by passenger taxi automobiles.

On Making Supplements to the Law "On State Registration of Rights to Property" HO-319-N, On Making an Amendment and Supplement to the Law "On Urban Development" HO-320-N (adopted: 03.07.2026, effective: 18.10. 2026)

- It is envisaged to clarify the process for identifying and correcting errors existing in real estate cadastral maps and state registration data. Two main types of errors are established: quantitative and qualitative. Quantitative errors are considered to be discrepancies in area, linear dimensions or geometric configuration, while qualitative errors include incorrect data relating to the designated or functional purpose, as well as the subject of ownership. The basis for correcting errors may be title documents, measurement data, neighbors' consents or administrative proceedings initiated by the Cadastre Committee. For the purpose of ensuring the efficient organization of services, the draft also expands the powers of qualified persons, namely surveyors.

On Making Supplements to the Law "On Food Safety" HO-305-N, On Making an Amendment and Supplements to the Law "On State Control of Food Safety" HO-306-N (adopted: 03.07.2026, effective: 15.07.2026)

1. The key substantive innovation is the establishment of a mandatory requirement and procedures for the registration of business entities in the European Union Trade Control and Expert System (TRACES), which is *օրոշարված* by the authorization granted to Armenia for the export of fish products as of March 2025.
2. Through the amendments, the Government is granted the authority to approve the procedure and requirements for registration in the system, termination of registration, and issuance of the health certificates required for export. In practical terms, a clear mechanism is established under which, in order to register in the TRACES system, a business entity must apply to the Food Safety Inspectorate, after which a mandatory inspection is conducted to determine compliance with EU standards.

On Making Supplements and Amendments to the Tax Code of the Republic of Armenia HO-310-N (adopted: 03.07.2026, effective: 26.07.2026)

- Key concepts relating to the exchange of information on financial accounts are clarified and defined in order to ensure their uniform application. In addition, the verification of the accuracy of financial account compliance is assigned to the tax authority, while the scope of thematic tax audits is also expanded. Liability is envisaged for account holders and controlling persons in cases of submitting false, incomplete or failing to submit mandatory information.
- The deadline for submitting information to the tax authority is extended. The requirements for the retention of documents and information by financial institutions are clarified by establishing a minimum retention period of five years.

On Making Supplements to the Civil Code of the Republic of Armenia and Amendments to Other Related Laws HO-321-N (adopted: 03.07.2026, effective: 01.01.2027)

- A reverse mortgage is established as a special type of pledge of a residential house, apartment, garden house or summer house. Under a reverse mortgage agreement, a bank or credit organization undertakes to provide funds to the mortgagor, through a special bank account established by the Central Bank, in the form of periodic monthly payments or for the purpose specified in the agreement, in the amounts and under the conditions provided for by the reverse mortgage agreement.

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- The mortgagor, being the owner of an apartment, residential house, garden house or summer house who has reached the statutory retirement age for an old-age pension, while retaining ownership and usage rights over the relevant property, encumbers such property with a reverse mortgage. The reverse mortgage agreement must include an annex forming an integral part thereof, which must describe the actual condition of the real estate at the time of conclusion of the agreement. The agreement is concluded for an indefinite term and terminates upon the death of the mortgagor, alienation of the property or full discharge of the obligations.
 - For the City of Yerevan and the Aragatsotn, Ararat, Armavir and Kotayk Regions, the amount of the duty has been established as the sum of three times the local fee for the design permit, three times the local duty for the construction permit, and AMD 100 million. For the other regions, the amount of the duty has been established based on the same calculation formula (the sum of three times the local fee and three times the local duty) and AMD 50 million.
- On Making Supplements and Amendments to the Tax Code of the Republic of Armenia HO-344-N (adopted: 03.07.2026, effective: 01.01.2027)**

On Making a Supplement and Amendments to the Law "On Medicines" HO-343-N (adopted: 03.07.2026, effective: 27.07.2026)

- A number of regulations applicable in the field of the manufacture, import, distribution and circulation of medicines are clarified, ensuring their consistency with related legislation.
- At the same time, it is envisaged to improve the procedures for the import and parallel import of medicines, revise the grounds for refusing the issuance of an import certificate, expand the possibilities for relabelling, and ensure greater accessibility for the population to medicinal products of vital importance, including essential and oncology medicines.
- It is also envisaged to establish mandatory licensing and certification requirements for customs warehouses and other entities engaged in the storage of pharmaceutical products, with the aim of ensuring the quality and safety of medicines.

On Making Amendments and Supplements to the Law "On Making Supplements and Amendments to the Civil Code of the Republic of Armenia" and to Other Related Laws HO-331-N (adopted: 03.07.2026, effective: 18.07.2026)

1. New regulations have been established for the legalization of unauthorized structures, and the local duties charged therefor have been significantly increased. It is envisaged to provide another opportunity for the legalization of unauthorized structures located on land plots owned by individuals and legal entities by right of ownership, including structures that may have been constructed after the deadline established by law. At the same time, the deadline for the registration of wholly unauthorized structures located on privately owned land plots and for the submission of documents to the Cadastre Committee has been extended until 30.12.2027.

- It is envisaged to establish that a compliant taxpayer certificate shall be granted for an indefinite term. In addition, the tax authority shall carry out quarterly monitoring of the activities of taxpayers holding a compliant taxpayer certificate, with the aim of ensuring the taxpayer's continuous demonstration of compliant conduct. Taxpayers holding a compliant taxpayer certificate shall be serviced on a priority and preferential basis, including through the appointment, by order of the head of the tax authority within one working day following the date of issuance of the certificate, of a dedicated service specialist.

On Making Supplements and Amendments to the Law "On the Regulation of Gaming Activities" and Other Related Laws HO-349-N (adopted: 03.07.2026, effective: 23.07.2026)

- It is envisaged that the organizer of a promotional lottery may be a legal entity or an individual entrepreneur that organizes a promotional lottery for the purpose of advertising its services, works or goods, where the prize fund is formed exclusively from the organizer's own funds and is expressed in kind (non-cash form).
- It has also been established that engaging persons that have not obtained state registration or state recordation in accordance with the procedure established by law to organize and conduct a promotional lottery shall result in the imposition of a fine of AMD 10 million for each violation.

On Bank Recovery and on Making Supplements and Amendments to a Number of Related Laws HO-363-N (adopted: 03.07.2026, effective: 01.01.2027)

- The Law regulates the recovery process of banks operating in Armenia and branches of foreign banks. Its main objectives are to ensure the stability of the financial system, preserve the continuity of the critical functions of a failing bank, and protect public funds.
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- The key principle of the process is that losses arising from recovery are borne by the bank's shareholders and creditors; however, deposits remain fully protected up to the amount established by the law guaranteeing compensation of deposits. If any participant or creditor incurs greater losses as a result of the recovery than would have been incurred in the event of the bank's liquidation, the loss shall be compensated (the "no creditor worse off" safeguard). Exclusive authority for recovery is vested in the Central Bank. The Central Bank shall develop a recovery plan for each bank and shall have the right to require the bank to eliminate circumstances that may impede potential recovery, such as by restricting certain activities.
- A bank shall be subject to recovery where the following three conditions simultaneously exist: (1) the bank has failed or is likely to fail; (2) it is not possible within a reasonable period to eliminate the causes of failure through measures taken by the bank, its participants or the Central Bank; and (3) recovery is necessary to achieve any of the recovery objectives. Special recovery tools are envisaged, which the Central Bank may apply without the consent of shareholders or customers. These include the sale of the bank or part thereof to third parties, the establishment of a bridge bank to ensure the continued provision of the bank's critical services, and the separation of assets through a special credit organization for the purpose of maximizing proceeds from their realization.
- The Law "On State Duty" establishes a state duty in the amount of 15 percent of dividends with respect to shares issued by banks and not listed (not admitted to trading) on stock exchanges included in the list established by the Government, for the following actions:
 1. Payment of dividends by banks to shareholders who are individuals,
 2. Adoption by banks of a decision on the distribution of dividends to shareholders who are legal entities.
- The Law enters into force on 01.02.2027 and also applies to dividends distributed or paid based on the results of activities for reporting periods preceding 01.01.2027. At the same time, the amendments to the Law "On State Duty" enter into force on the day following official publication and apply with respect to the adoption of decisions on dividend distribution or the payment of dividends through 31.01.2027, inclusive.

On Making Amendments and Supplements to the Law "On Local Self-Government in the City of Yerevan" and Other Related Laws HO-387-N (adopted: 03.07.2026, effective: 30.08.2026)

- The scope of powers of the Yerevan Council of Elders and the Mayor has been clarified. The Council of Elders has been granted broad powers to establish additional conditions and restrictions relating to trade, transport, the environment and the use of public spaces.
- It is envisaged to introduce a unified electronic system in which all monetary obligations of individuals and legal entities to the community (taxes, duties, penalties) shall be recorded.
- New maximum thresholds have been established for local parking fees, for example, up to AMD 1,000 per hour and up to AMD 1,000,000 per year. In the case of hourly fees, a minute-based calculation method shall be applied.
- The placement of advertisements in museums, inside monuments, and in buildings of state and local self-government bodies is absolutely prohibited.
- Proceedings for the collection of tax and non-tax obligations by local self-government bodies shall henceforth be conducted in written form. The right to be heard shall be ensured through the submission of a written position within a two-week period. The maximum duration of administrative proceedings relating to the aforementioned obligations has been established as 60 days.
- Pursuant to the supplement made to the Civil Procedure Code, courts may no longer apply interim measures that prohibit the demolition of unauthorized structures located on community-owned or state-owned land plots.

On Making Supplements and Amendments to the Tax Code of RA HO-385-N (adopted: 03.07.2026, effective: 01.01.2027), On Making Supplements and Amendments to the Law "On State Duty" HO-386-N (adopted: 03.07.2026, effective: 30.07.2026)

- The Tax Code establishes a separate profit tax base for resident organizations, with a 15 percent profit tax rate applicable to dividends received from unlisted (non-tradable) shares.
- With respect to individuals, the bank, acting as a tax agent, shall also withhold income tax at the rate of 15 percent when paying dividends relating to the above-mentioned shares. At the same time, dividends received by a shareholder from shares issued by the relevant bank shall be deemed dividends received from shares not listed on stock exchanges included in the list established by the Government of the RA, even where the nominal value of all shares of the relevant bank listed on stock exchanges included in the list established by the Government of RA and owned by the shareholder receiving the dividend exceeds 1 percent of the total nominal value of the bank's listed shares as of the date of distribution of the dividends.

LAWS EFFECTIVE FROM JULY*

On Making Amendments and Supplements to the Law "On Consumer Rights Protection" and Other Related Laws HO-178-N (adopted: 16.04.2026, effective: 01.07.2026)

- New concepts have been established, including the terms distance contract, off-premises contract, digital content, digital service and goods with digital elements.
 - New regulations are envisaged regarding the conformity of goods. The regulations set out below apply only to sales contracts relating to movable property, water, gas and electricity offered for sale in limited volumes, and services that enable the sharing of or other interaction with data in electronic form uploaded or created by consumers or other users of the service. In particular, the goods delivered by the seller must:
 1. comply with the contractual terms relating to the description, type, quantity, quality, functionality, compatibility, interoperability and other characteristics of the goods,
 2. be suitable for the purposes of which the consumer informed the seller prior to the conclusion of the contract and in respect of which the seller has expressed agreement,
 3. be delivered together with all accessories and instructions provided for by the contract.
 - Separate information requirements are also envisaged for distance contracts and off-premises contracts, pursuant to which the seller is obliged, in the easiest possible manner and prior to the conclusion of the contract, in addition to the above-mentioned information, to provide the consumer with information on the procedure for the use of data associated with electronically completed communications.
 - The consumer's right is envisaged to withdraw from distance contracts or off-premises contracts, without providing any justification, within 14 days, calculated in accordance with the time periods prescribed by law.
- One of the significant amendments concerns the requirements applicable to adhesion contracts concluded with consumers. Adhesion contracts or the general terms and conditions of a contract may not include provisions pursuant to which:
 1. the consumer undertakes to perform actions with which the consumer had no opportunity to become familiar prior to concluding the contract;
 2. the manufacturer (seller) is granted the right, without justified reason, to alter any characteristic of the goods supplied;
 3. the manufacturer is granted the right to unilaterally terminate the contract where such right is not provided
 4. to the consumer;
 5. the manufacturer is granted the right to determine or modify the price of the goods at the time of supply without granting the consumer the right to withdraw from the contract;
 6. the manufacturer is granted the right to transfer its rights and obligations under the contract to another person where this may result in a reduction of guarantees for the consumer and the consumer has not given consent thereto;
 7. the manufacturer is granted the right to demand compensation from the consumer, in the event of the consumer's non-performance of contractual obligations, in an amount disproportionately high in comparison with the contract price;
 8. the contract becomes binding on the consumer where the performance of the manufacturer's obligations is subject to a circumstance that depends entirely on the manufacturer's will;
 9. the manufacturer is granted the right to unilaterally interpret the terms of the contract;
 10. the manufacturer's performance of obligations assumed towards the consumer through its representatives is restricted;
 11. the consumer's right to terminate the contract is restricted in cases where the manufacturer fails to perform its obligations;
 12. the consumer's right to out-of-court, judicial or other alternative forms of protection provided by law is restricted.

*This section includes those laws that were adopted earlier but enter into force in July.

CHANGES TO GOVERNMENT RESOLUTIONS

On Establishing the Criteria Applicable to Persons Carrying Out the Valuation of Shares or Other Securities in Cases Where the Necessity or Possibility of Determining the Market Value of Shares or Other Securities Is Provided for by Law N 970-N (adopted: 02.07.2026, effective: 04.07.2026)

- The Resolution derives from the requirements of Part 5 of Article 59 of the Law "On Joint-Stock Companies" and establishes the scope of entities authorized to carry out the valuation of securities where such valuation is required by law.
- The valuator must be an audit organization whose revenue from audit services, based on the results of its activities in the year preceding the valuation, exceeded AMD 250 million.
- It is envisaged that, during the three years preceding the valuation, the valuator must not have provided services to the person ordering the valuation or to the company whose shares or other securities are to be valued, including their shareholders or participants.

On Making Supplements and an Amendment to Resolution of the Government of the Republic of Armenia N 1355-N of 24 August 2022 N 952-N (adopted: 02.07.2026, effective: 03.07.2026)

- Special procedures have been established for determining the market value of property expropriated for overriding public interests. In cases of expropriation for overriding public interests, an on-site inspection of the property is conducted on a mandatory basis, and the results are documented on the basis of a description record prescribed by law.
- It is envisaged that, when determining market value, unauthorized buildings or structures that have not been registered in accordance with the procedure established by the legislation of the Republic of Armenia shall not be taken into account or valued. The value of residential premises (excluding the land plot) in аварийных multi-apartment buildings is determined by reducing by 30 percent the value of comparable non-emergency property located within the same zone.
- The amendments prohibit valuers from entering into preliminary agreements regarding the cost of valuation services or engaging in other anti-competitive conduct.

On Establishing the List of Stock Exchanges N 1079-N (adopted: 23.07.2026, effective: 24.07.2026)

- The Resolution establishes the list of stock exchanges in relation to which the rules prescribed by the Tax Code and the Law "On State Duty" shall apply to dividends received from unlisted shares. The adoption of the Resolution is обусловлено by the legislative amendments made to the Tax Code and the Law "On State Duty", whereby the taxation rules applicable to dividends received from shares issued by banks have been revised. In the annex, stock exchanges are classified by country (union), city, name and MIC code.

On Establishing the Procedure for Refunding Payments Charged from a Person Entitled Thereto Where Payments Not Prescribed by Legislation Have Been Collected Despite the Existence of Contracts Concluded for the Benefit of an Insured Person or a Person Receiving the Minimum Scope of Medical Care and Services or Additional Services N 980-N (adopted: 02.07.2026, effective: 04.07.2026)

- The procedure for the refund of payments collected by medical institutions or pharmacies from individuals under the Universal Health Insurance system, but not prescribed by legislation, is established. The procedure applies to relationships arising from 01.01.2026. Such payments are subject to refund where there is a decision of the body provided for by the Law "On Universal Health Insurance" granting the claim for insurance compensation or a settlement agreement concluded between the individual and the Foundation.
- Upon receipt of the application and the required documents, and in the absence of grounds for refusal, the healthcare provider or pharmacy is obliged to transfer the full amount to the applicant's bank account within 5 working days.

On Approving the Procedure for Declaring Residential, Public and Industrial Buildings and Structures Unfit for Use Based on Their Technical Condition N 982-N (adopted: 02.07.2026, effective: 13.07.2026)

The following grounds have been established for declaring buildings and structures unfit for use:

1. The dilapidated condition of buildings resulting from an emergency situation, prolonged and improper use, as well as prolonged non-use,
 2. Failure of the resources required for the restoration, strengthening or reconstruction of buildings to meet the criteria established by the methodology approved by Order N 41-N of the Chairman of the Urban Development Committee of RA dated 26.05.2021.
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On Making Supplements to Resolution of the Government of the RA N 243-N of 23.02.2024 N 1087-N (adopted: 23.07.2026, effective: 04.08.2026)

- Supplements are made to the procedure for submitting electronic documents to the State Register of Real Estate established by Resolution N 243-N of the Government of the RA dated 23.02.2024. As a result of the amendments, in the cases provided for by the Law "On Alienation of Property for the Needs of Society and the State", courts are also vested with the authority to submit electronically to the state registration authority the documents prescribed by Article 47.3 of the Law "On State Registration of Rights to Property".

On Making Supplements to Resolution of the Government of the Republic of Armenia N 1851-N of 22.12.2011 N 1093-N (adopted: 23.07.2026, effective: upon installation and launch of the relevant toolkit in the electronic system of the official website of the State Register of Real Estate, but no later than 6 months after the date of official publication)

- It is proposed to supplement the model forms of contracts not requiring notarization approved by Resolution N 1851-N of the Government of RA dated 22.12.2011. In particular, it is envisaged to include model forms of mixed contracts for the sale and purchase of real estate and mortgage concluded with the participation of a bank or a credit organization authorized to provide mortgage loans, as well as mixed contracts for the right to purchase real estate under construction and mortgage.

On Making Amendments to Resolution of the Government of the RA N 1134-N of 17.10.2013 N 1013-N (adopted: 09.07.2026, effective: 10.07.2026)

- The subject matter of the principal activities, objectives and types of permitted entrepreneurial activities of the "National Center for Disease Control and Prevention" SNCO have been revised.
- The organization's expert and supervisory functions have been clarified. It may conduct expert examinations of facilities involving sources of atomic energy, chemical, biological or physical factors, facilities located in ecological disaster zones, new technologies, proposed activities, framework documents and construction designs, and provide the relevant conclusions in cases prescribed by law.
- The organization may assess risks of harmful effects on human health associated with the consumption of food products and, in the event of infectious disease outbreaks, identify the causes and conditions of their occurrence and spread.

On Making Amendments and Supplements to Resolution of the Government of the Republic of Armenia N 165-N of 09.02.2012 N 1084-N (adopted: 23.02.2026, effective: upon installation and launch of the relevant toolkit in the electronic system of the official website of the State Register of Real Estate, but no later than 6 months after the date of official publication)

- The Resolution envisages amendments and supplements to the procedure for the electronic submission of applications and documents for the state registration of rights and restrictions with respect to property.
 - The draft envisages that, where an application for state registration of a right is submitted by a third party, the applicant's written consent must also be attached to the application. At the same time, the procedure for submitting electronic applications and documents on behalf of legal entities is restated in a new wording. Natural persons registered on the website and acting on the basis of a charter or a power of attorney may act on behalf of a legal entity. Where acting under a power of attorney, the power of attorney issued by the legal entity must also be uploaded to the electronic system, certified, at the time of submission of the application, by the electronic digital signature of the head of the executive body authorized to act on behalf of the legal entity without a power of attorney.
 - A separate procedure is established for the state registration of rights arising from mixed contracts not requiring notarization and concluded on the electronic services platform of the State Register of Real Estate with the participation of banks or credit organizations authorized to provide mortgage loans. This concerns mixed contracts for the right to purchase real estate under construction and mortgage, as well as mixed contracts for the sale and purchase of real estate and mortgage, concluded in accordance with the model forms approved by the Government of the Republic of Armenia.
 - Applications for the state registration of rights arising from such contracts, together with the attached documents, may be submitted exclusively by the relevant bank or the credit organization authorized to provide mortgage loans.
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On Establishing the Procedure for the Extraction of Renewable Reserves of Sand, Sand and Gravel Mixtures, and Sand, Gravel and Pebble Mixtures from Alluvial-Type Deposits N 1015-N (adopted: 09.07.2026, effective: 10.07.2026, except for Point 12 of the Annex, which enters into force on 07.10.2026)

- Under the new regulation, the extraction of sand, sand and gravel mixtures, or sand, gravel and pebble mixtures from the beds of border rivers within the border zone is prohibited. Extraction from alluvial-type deposits located on the banks of border rivers is also prohibited; however, it may be carried out subject to compliance with the additional conditions established.
- Extraction from alluvial deposits is permitted only in the absence of water flow and during the low-water period of rivers, after documenting the volume of renewable reserves accumulated during the given year, as well as the condition and stability of the riverbed.
- Extraction operations must be carried out in a manner that prevents alteration of the natural riverbed, erosion of riverbanks, lowering of groundwater levels, adverse impacts on the safe operation and structural stability of bridges, water intake points, riverbed embankments and other hydraulic or engineering structures, as well as exceeding the maximum permissible extraction depth established by the extraction project.
- Point 12 of the Procedure (effective: 07.10.2026) also establishes that persons holding a one-time permit for the extraction of non-metallic minerals for the purpose of constructing riverbed embankments are required to notify the authorized body and the inspectorate body in writing at least 3 days before commencing extraction operations, indicating the start date, duration and planned extraction volumes of the operations.

On approving the procedure for granting agreements on subsoil use in outcrops and deposits located in the border zone and on the banks of border rivers N 1027-N (adopted on 09.07.2026, effective from the date of operation of the relevant digital platform)

- The resolution establishes that subsoil use in outcrops and deposits located in the border zone and on the banks of border rivers is permitted only in the presence of written agreements from the authorized bodies in the fields of national security, foreign affairs, and defense, and in the customs control zone also from the customs authority.
- For obtaining agreement, the legal entity submits an application to the relevant bodies, including information on the planned subsoil use works, terms, volumes, location and coordinates of the deposit.

On approving the procedure for calculating bonus points, applying coefficients, and making payments through them in the field of universal health insurance N 1019-N (adopted: 09.07.2026, effective: 01.01.2029)

- The resolution establishes the procedure for calculating bonus points encouraging healthy lifestyles of insured persons within the universal health insurance system, applying additional coefficients to them, and making payments through bonus points.
- Bonus points are calculated if, during the calendar year, no other insurance compensation has been registered under the insured person's name, apart from preventive services. Points are accumulated in the bonus account attached to the universal health insurance certificate, with one bonus point equivalent to one dram.
- Bonus points are calculated based on the results of each calendar year and transferred to the person's account on the first working day of the following year. For their calculation, the insured person must give consent for the fund to access the necessary information constituting medical secrecy.
- Additional coefficients may be applied to bonus points if the insured person has been a voluntary and unpaid blood donor, or has demonstrated improved indicators directed at a healthy lifestyle, including normalization of body mass index, refusal from smoking or alcohol consumption. The final bonus points calculated for each year may not exceed 10 percent of the person's annual insurance premium. Accumulated bonus points may be used for paying insurance premiums by persons who pay them independently, for purchasing voluntary health insurance packages, for subscription fees to gyms or swimming pools, for making co-payments within the framework of universal health insurance, and for paying for medical care and services not covered by insurance.

On amendment and supplement to Resolution of the Government of RA N 842-L of 9 June 2022 and Resolution of the Government of RA N 307-L of 19 March 2026, and on amendment to Resolution of the Government of RA N 1562-L of 6 October 2022 N 991-L (adopted: 09.07.2026, effective: 10.07.2026)

- The resolution adds a new guarantee to the 2022–2027 state support program for ensuring housing affordability for families in border and certain settlements, according to which the financial support provided within the framework of state support, including immovable property constructed with a mortgage loan subsidized at 100 percent, may not be pledged, seized, or offset against other obligations of the beneficiary throughout the entire duration of the mortgage loan. This regulation has retroactive effect and applies to relations arising after 1 January 2023.
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On approving the procedure for establishing and applying the data classification system N 1044-N (adopted: 16.07.2026, effective: 17.07.2026)

- The resolution establishes a unified data classification system supporting state information systems and approves the procedure for its application, aimed at ensuring uniform classification of data used in state information systems, interoperability, and secure data exchange.
- It is defined that classifiers applied in state information systems must be mandatorily registered in the management system of the state information system and comply with unified technical and international standards. The procedures for creation, registration, amendment, updating, cancellation, and use of classifiers are regulated, as well as the responsibilities of classifier managers and the powers of the Commission for Regulation of Information Systems.
- At the same time, technical requirements for classifiers are established, including mandatory data for their description, provision of accessibility in XML format, use through the data exchange layer of state information systems, and requirements for development and maintenance in compliance with international standards.

On approving the procedure for establishing and applying the management system of the state information system N 1039-N (adopted: 16.07.2026, effective: 16.07.2026)

- The resolution establishes the management system of the state information system (SIS) and defines the procedure for its application, aimed at ensuring unified management of state information systems, registration of databases, interoperability, and supervision.
- The procedures for creation, amendment, registration, and termination of databases are regulated, along with their approval process, as well as the requirements for sub-registers maintained in the SIS management system, the composition of data, and management requirements. At the same time, the powers of the database manager, developer, autonomous body, the authorized body for personal data protection, and the Cadastre Committee are defined.
- Transitional provisions stipulate that documents of databases created before the entry into force of the Law “On Public Information” must be prepared by 1 November 2026, and the relevant data must be entered into the SIS management system by 1 October 2027.

On approving the procedure for registration, suspension of registration, and issuance of health certificates for business operators in the Trade Control and Expert System for the purpose of exporting fish or fish products from the Republic of Armenia to European Union countries N 1060-N (adopted: 16.07.2026, effective: 18.07.2026)

- The resolution defines the procedure for registration of business operators in the European Union Trade Control and Expert System (TRACES) for the export of fish and fish products from the Republic of Armenia to EU countries, suspension of registration, and issuance of health certificates.
- Export of relevant products to EU countries may be carried out only by fish farms, fish product producing or storing organizations registered in the system. If the export is carried out by a storing organization, the fish or fish products producing farm or organization must also be registered in the system.
- The resolution specifies that registration is carried out by the Food Safety Inspection Body. The business operator submits an application together with documents corresponding to its activity. After examination of the documents, an inspection is conducted at the operator's premises, and if necessary, product sampling and laboratory testing are performed.
- In the absence of non-conformities, the Food Safety Inspection Body registers the operator's data in the TRACES system and submits them for approval to the European Commission. Upon approval by the European Commission, the registration is considered completed and a registration number is issued; registration is indefinite. Registered operators are subject to inspection at least once a year. If identified non-conformities are not eliminated within the prescribed period, registration is suspended and the operator is removed from the system.

On amendments and supplements to Resolution of the Government of RA N 800-L of 4 June 2026 N 1115-L (adopted: 30.07.2026, effective: 31.07.2026)

- Amendments and supplements are made to the measure supporting the export of certain greenhouse production goods from the territory of the Republic of Armenia. The validity of the support measure is extended also for August 2026, and the list of goods subject to compensation is supplemented with Palermo-type peppers and eggplants. Compensation amounts have been established for goods exported from 1 August to 1 September 2026.
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On amendments and supplements to Resolution of the Government of the Republic of Armenia N 1785-L of 6 November 2020 N 1061-L (adopted: 16.07.2026, effective: 16.07.2026)

- The government amended the methodology for calculating and assessing contingent liabilities under public-private partnership (PPP) programs. Under the new procedure, before concluding any contract that creates contingent liabilities for the state or community, its draft must be submitted to the authorized body for preliminary assessment. During this assessment, fiscal risks arising from the contract, the possible volume of contingent liabilities, their probability of materialization, and the potential impact on public finances are analyzed. State guarantees, minimum revenue assurance obligations, and similar commitments are subject to evaluation.
- A unified register of contingent liabilities is introduced, periodic monitoring and re-evaluation of contracts is envisaged, and the requirement to develop a risk management program is established.

On defining the cases of departure of freight vehicles from the Republic of Armenia through automobile border crossing points without entering the accumulation parking area, the priorities of release of individual freight vehicles from accumulation parking areas, the procedure for connecting operators of accumulation parking activities to the queue management system, the requirements for carrying out accumulation parking activities, the maximum amount of the fee for queuing service in accumulation parking areas, as well as the automobile border crossing points of the Republic of Armenia from which the departure of freight vehicles from the Republic of Armenia may be carried out only after entering and exiting the accumulation parking area N 1090-N (adopted on 23.07.2026, effective from 03.08.2026, with certain exceptions)

- The resolution establishes that the entry of freight vehicles departing from the Republic of Armenia into the “Bagratashen” and “Agarak” automobile border crossing points shall be carried out only after entering and exiting the relevant accumulation parking area. At the same time, it is defined that the fee for the queuing service may not exceed 5,000 drams per freight vehicle, including value added tax. The resolution also defines the cases when freight vehicles may cross the state border without entering the accumulation parking area. Such cases include, in particular, the transportation of humanitarian and technical assistance, military products, radioactive or explosive materials, live animals, diplomatic cargo, as well as oversized cargo.

On amendments and supplements to Resolution of the Government of the Republic of Armenia N 839-L of 11 June 2026 N 1104-L (adopted: 30.07.2026, effective: 31.07.2026)

- The measure supporting the export of certain types of fresh fruit, food, and beverages from the territory of the Republic of Armenia is extended to also cover products exported during August 2026. At the same time, support is envisaged for the export of bottled grape and fruit wines, Armenian brandy or Armenian cognac, natural mineral water, dried fruits and vegetables, as well as trout and sturgeon fish.

On supplements to Resolution of the Government of the Republic of Armenia N 1251-N of 9 September 2010 N 1116-N (adopted on 30.07.2026, effective from 31.07.2026)

- The resolution provides the possibility, on the basis of an application-declaration by the vehicle owner, to consider as scrapped and remove from the active section of the electronic register of state registration and accounting of vehicles those individual vehicles that are factually not in use or no longer exist as of 1 October 2023.

DRAFTS PLACED FOR PUBLIC DISCUSSION ON THE E-DRAFT PLATFORM

On approving the methodology and procedure for the procurement of cloud computing services and on supplement to Resolution of the Government of the Republic of Armenia N 526-N of 4 May 2017 (available [here](#))

- It is envisaged to define the methodology and procedure for the procurement of cloud services, as well as to supplement the procedure approved by Resolution N 526-N of 04.05.2017, establishing that the acquisition of cloud services shall be carried out through the single-source procurement procedure. The draft also sets out the specific features of cloud computing service acquisition by contracting authorities and the rules for the operation of the digital platform for cloud service procurement.

On defining the procedure for information interaction between electronic commerce operators and the State Revenue Committee of the Republic of Armenia (available [here](#))

- It is envisaged that the electronic system of the electronic commerce operator must ensure the submission to the customs authorities of the following information and documents received from the supplier and/or entered by the buyer:
 - 1.Documents confirming the transaction of electronic commerce goods;
 - 2.Transport (shipping) documents;
 - 3.Documents on payment made for the acquisition of electronic commerce goods (if available);
 - 4.Name of the electronic commerce platform;
 - 5.Name of the sender (seller) of electronic commerce goods (first name, last name);
 - 6.Name and surname of the recipient (buyer) of electronic commerce goods;
 - 7.Passport data of the recipient (buyer) of electronic commerce goods;
 - 8.Address, telephone number, and email address of the recipient (buyer) of electronic commerce goods (if available);
 - 9.Parcel number, weight;
 - 10.Name of the country of dispatch and the country of destination, and other relevant data.

On approving the procedure for ensuring access to high-performance computing resources in the field of artificial intelligence (available [here](#))

- It is envisaged to establish a unified procedure through which state bodies will be able to submit artificial intelligence projects, obtain the necessary computing resources, and implement initiatives arising from state policy priorities.
- At the same time, it is envisaged that access to high-performance computing resources acquired from “Firebird AI” CJSC may be granted to beneficiary entities defined by Resolution of the Government of the Republic of Armenia N 1966-N of 25 December 2025.

On defining the form of the report on separate accounting of electronic commerce goods, the procedure, deadline, and periodicity of submitting the report to the State Revenue Committee of the Republic of Armenia (available [here](#))

- It is proposed to define the form of the report submitted by electronic commerce operators to the customs authorities, the information contained therein, and the procedure for submission of reports by electronic commerce operators to the customs authorities. The form of the report is envisaged in the annex to the resolution. Reports are to be submitted by operators on a semi-annual basis.

On defining the cases and procedure for transportation of electronic commerce goods exported from the customs territory of the Eurasian Economic Union without the “customs transit” customs procedure (available [here](#))

- The draft envisages defining the cases of transportation of electronic commerce goods without clearance under the “Customs transit” customs procedure, the procedure for export of electronic commerce goods from the customs territory, the customs operations to be carried out, and related matters.
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On defining the requirements for buildings, premises (parts of premises), and/or open areas (parts of open areas) of electronic commerce operators ([available here](#))

- It is proposed to define requirements for the premises, buildings, and areas of electronic commerce operators. The draft envisages that the operator's premises must be equipped to ensure the preservation of electronic commerce goods, exclude access by unauthorized persons, prevent other activities, and guarantee that only storage of electronic commerce goods is carried out. Compliance with these requirements is confirmed both at the time of submitting an application for registration in the operators' register and annually, by the end of the first quarter of each year. For inclusion in the register, the operator's warehouse must have a total area of at least 600 square meters.

On approving the procedure for the organization of services for procurement, import, and distribution of medicines and medical products by the State Non-Commercial Organization "National Center for Medicines and Medical Supplies" of the Ministry of Health of the Republic of Armenia ([available here](#))

- The adoption of the draft will ensure the process of procurement, import, distribution, and sale of necessary medicines (including unregistered ones) for the needs of the state or for individual patients, aimed at providing medical care and services in Armenia.

On amendments and supplements to the Law "On Mediation" and related laws ([available here](#))

- The draft proposes to establish mandatory mediation procedures for the resolution of certain types of labor disputes.

On the Law "On Energy" ([available here](#))

- The new Law "On Energy" is being developed and adopted taking into account the requirements of EU directives. The law will regulate the relations between state bodies of the Republic of Armenia in the energy sector, persons operating in the same sector, and electricity consumers.

On amendments and supplements to the Law "On State Registration of Rights to Property" and related laws ([available here](#))

- The package of draft laws regulates relations concerning the application, modification, and termination of restrictions on rights to immovable property, as well as the creation, entry, modification, preservation, and use of data on immovable property addresses. The distribution of powers for the implementation of relevant functions is amended, and the body responsible for the creation of data and its authenticity is defined. Among other provisions, a unified process is envisaged for the creation of address data and its reflection in state systems. After the adoption of a decision by the community head on granting an address, the data must be immediately entered into the relevant electronic system by the community and made accessible to the Cadastre Committee.

On amendments and supplements to Resolution of the Government of the Republic of Armenia N 1976-N of 3 December 2020 ([available here](#))

- It is proposed to approve the information to be printed on the receipt of the cash register machine. The receipt must include, among other things, the following information: the sequential number of the receipt (8 digits), the name of the cash register machine user, the address of the place of use of the cash register machine, and in the case of retail sales carried out through mobile trade points, the address of the organization (or individual entrepreneur) location (registration), the make and registration number of the vehicle and/or its trailer (semi-trailer), the taxpayer identification number of the cash register machine user, and other required data.
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