

Monthly Newsletter on Regulatory and Legislative Changes

AUGUST 2026



CHANGES TO THE LEGISLATIVE FRAMEWORK

"On Making Supplements and Amendments to the Law 'On the Structure and Activity of the Government' and a Number of Other Related Laws" HO-452-N (adopted: 27.08.2026, effective from: 01.09.2026)

- By the law that entered into force on September 1, 2026, three ministries were renamed:
 1. The Ministry of Labor and Social Affairs was renamed the Ministry of Labor and Wellbeing.
 2. The Ministry of Foreign Affairs was renamed the Ministry of Foreign Affairs and International Trade.
 3. The Ministry of High-Tech Industry was renamed the Ministry of High-Tech Industry and Artificial Intelligence.
- Parallel to the amendments, the relevant powers of the ministries have been revised and clarified. For example, the emphasis of the functions of the Ministry of Labor and Wellbeing has been formulated as ensuring human and family wellbeing and raising the quality of life. The field of voluntary work and its promotion has been directly added to the regulatory scope of the Ministry.
- The field of artificial intelligence has been officially added to the scope of activity of the Ministry of High-Tech Industry and Artificial Intelligence.
- The functions of the Ministry of Foreign Affairs and International Trade have been expanded with foreign economic and trade policy components, and the promotion of foreign trade has been included.

LAWS EFFECTIVE FROM AUGUST*

"On Making Supplements and an Amendment to the Law 'On State Registration of Rights to Property' and Other Related Laws" HO-350-N (adopted: 22.10.2025, effective from: 04.08.2026)

- By the amendment, the full applicability of the electronic system is ensured by presenting the acts adopted by the courts regarding the application or lifting of restrictions on real estate to the state register of real estate electronically as well.
- At the same time, it is provided by the Civil Procedure Code of the RA that in the event that the decision on replacing one measure of securing the claim with another measure, modifying it, and completely or partially lifting the measure of securing the claim with respect to or in connection with real estate has not been appealed to the court of appeal in the manner established by the code, the court sends it electronically, in the manner established by the Government, to the state register of real estate, if the court sent the decision on applying the given measure of securing the claim to the state register of real estate without sending the writ of execution for compulsory execution.
- Corresponding amendments have also been implemented in the Criminal Procedure Code of the RA and the Administrative Procedure Code of the RA.

"On Investments" HO-285-N (adopted: 18.06.2026, effective from: 11.08.2026)

- The law aims to regulate the legal framework of investments in the RA, the rights of investors and the mechanisms of their protection, privileges, and the duties of investors.
- The law shall apply to both local and foreign investors and investments. The concept of investment is clarified: the lawful acquisition, allocation, creation, or use of property, stock, share, property rights, and other assets for the purpose of carrying out entrepreneurial activity in the RA, which have been acquired for the purpose of carrying out entrepreneurial activity. At the same time, portfolio investments are not considered investments. Within the framework of non-discrimination, it is provided that the national regime operates in the RA with respect to foreign investors and their investments.
- It is provided that investments are protected from direct or indirect expropriation, while at the same time expropriation may take place within the framework of ensuring overriding public interest or the legal regimes of a state of emergency or martial law.
- It is envisaged to establish investment incentives (privileges) within certain sectors of the economy or specific regions of the Republic of Armenia in order to encourage investments.
- As of the date this Law enters into force, the Law of the Republic of Armenia HO-115 of 31 July 1994 'On Foreign Investments' shall be deemed repealed.
- Under the transitional provisions, the law shall apply to domestic investors and to investments made by them, with respect to assets other than share participation, as follows:
 1. from the date of entry into force of this Law, if the value of the investment made by the domestic investor exceeds 500,000,000 Armenian drams;
 2. from 1 January 2028, if the value of the investment made by the domestic investor exceeds 200,000,000 Armenian drams;
 3. from 1 January 2030, to all domestic investors and to all investments made by them, irrespective of the value of the investment.

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

GOVERNMENT RESOLUTIONS

"On Defining the Licensing Procedure and the Main License Form for the Importation of Steel Rebars into Armenia" N 1161-N (adopted: 06.08.2026, effective from: 11.08.2026)

- The temporary licensing procedure for the importation of steel rebars into the RA is established. The licensing procedure applies to steel rebars classified under EAEU codes 7214 and 7215. The license is required for importation under the following procedures: "Release for internal consumption", "Processing in the customs territory", and "Processing for internal consumption".
- The decision establishes the package of documents that the applicant is obliged to submit to the authorized body. The authorized body is the Ministry of Economy. The documents may be submitted in person, by mail, or electronically.

"On Defining the Gambling Sector Regulation Operator" N 1155-A (adopted: 06.08.2026, effective from: 07.08.2026)

- By the decision, "Gaming Analysis and Monitoring System" LLC is defined as the gambling sector regulation operator of the Republic of Armenia. The company was created by the Maltese company "Random Systems International Limited", recognized as the winner in the open competition with the code GARO-S-25-01 for the selection of the gambling activity regulation operator.
- The activity of the operator must ensure the implementation of unified monitoring and control, data analysis, connection of gambling products to the system, and other functions reserved for the operator by law in the gambling sector.

"On Making Amendments to Decision of the Government of the RA No. 406-N of March 31, 2022" N 1189-N (adopted: 13.08.2026, effective from: 01.01.2027)

- By the decision, the existing procedure for payment to the state budget of VAT calculated by non-resident organizations not having a permanent establishment in the RA is brought into conformity with the amendments to the Tax Code entering into force on January 1, 2027. Particularly, whereas the existing regulation in respect of non-resident organizations mainly applied to VAT calculated from electronic services provided to natural persons, under the new regulation it shall extend to all cases provided for by Point 5 of Part 2 of Article 70 of the Tax Code where a non-resident organization not having a permanent establishment in the RA is obliged to pay VAT from transactions subject to VAT taxation carried out in Armenia.

- The payment of VAT calculated in respect of goods supplied to natural persons within the framework of electronic trade by an organization or individual entrepreneur of another EAEU member state operating an electronic trade platform is also regulated separately. In both cases, the calculated VAT amount must be paid to the state budget up to and including the 20th day of the month following the relevant reporting period, as an amount paid to the tax authority.
- The amendments are conditioned by the amendments made to the Tax Code in 2026 and aim to bring the payment procedure established by Decision of the Government No. 406-N into conformity with the new VAT regulations provided for non-residents and electronic platforms of other EAEU member states.

"On Making Amendments to Decision of the Government of the RA No. 184-N of February 17, 2022" N 1192-N (adopted: 13.08.2026, effective from: 01.01.2027)

- By the decision, the scope of registration in the tax authority under the simplified e-VAT system of non-resident organizations not having a permanent establishment in the RA is expanded. Under the existing regulation, that procedure applied to non-resident organizations providing electronic services to natural persons who are not individual entrepreneurs or notaries in the RA.
 - From January 1, 2027, it shall apply in all cases where a non-resident organization not having a permanent establishment in the RA is obliged to calculate and pay VAT in Armenia pursuant to Point 5 of Part 2 of Article 70 of the Tax Code of the RA.
 - The amendment is conditioned by the amendments made to the Tax Code of the RA in 2026, by which the scope of the obligation of non-resident organizations to calculate and pay VAT in the RA was expanded. Accordingly, the registration procedure established by Decision of the Government No. 184-N is brought into conformity with the new regulations of the Tax Code so that registration under the e-VAT system is not limited only to cases of provision of electronic services to natural persons.
 - At the same time, the formulations regarding the registration of organizations and individual entrepreneurs of another EAEU member state operating an electronic trade platform in the case of supplying goods to natural persons within the framework of electronic trade, as well as the relevant application form, are clarified.
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"On Defining the Conditions for Equipping Extraction and Transport Technical Equipment, and Cargo Trucks Transporting Minerals in Open-Pit Mines Located in the Border Strip and on the Banks of Border Rivers with a GPS (Global Positioning System) System and for the Uninterrupted Connection of that System to the Server Infrastructure, as well as the List of Bodies Having Access to the Data Received through the Said System, the Procedure for Processing and Exchanging Data, the Requirements for Ensuring System Security, the Procedure for Using the System, and the Rules for Operating the System" N 1211-N (adopted: 13.08.2026, effective from: 12.11.2026)

- By the decision, extraction and transport technical equipment and cargo trucks used for the extraction and transportation of minerals in open-pit mines located in the border strip and on the banks of border rivers must mandatorily be equipped with a GPS system and be uninterruptedly connected to the relevant server infrastructure. The system must ensure the automatic, continuous, and real-time recording, round-the-clock reception, and processing of movement data of technical and transport means, as well as their storage for up to one year.
- In the event of the absence, disconnection, or breakdown of the GPS system, absence of signal, disconnection of communication with the server infrastructure, or impossibility of real-time data transmission, the technical or transport means is considered not equipped with a GPS system. In that case, the subsoil user is obliged to cease the extraction or transportation work carried out by the relevant means and may resume it only after eliminating the breakdown. Continuation of work in violation of the established requirements entails administrative liability.
- The subsoil user may organize the installation, maintenance of the GPS system, and operation of the server infrastructure independently or through a service provider. A relevant contract must be concluded, which, inter alia, must ensure the retention of data for up to one year and its provision within three working days upon request of authorized bodies. The engagement of a service provider does not release the subsoil user from the responsibility of maintaining the established requirements.

- The Environmental Protection and Subsoil Inspection Body, the National Security Service, the General Prosecutor's Office and the State Revenue Committee of the RA shall have access to the data received through the GPS system. State control over compliance with the requirements shall be carried out by the Environmental Protection and Subsoil Inspection Body of the RA.
- According to the justification of the decision, the aim of the regulation is to introduce a real-time digital control mechanism over the processes of extraction and transportation of minerals in border areas, increase their transparency and controllability, contribute to the early detection of possible cases of illegal extraction and transportation, and reduce the risks of potential negative impacts on border river beds.

"On Making Amendments and a Supplement to Decision of the Government of the RA No. 1284-L of July 27, 2023" Decision N 1232-L (adopted: 20.08.2026, effective from: 21.08.2026)

- By the decision, the program for supporting the development of greenhouse farming in Armenia is amended, providing the possibility to transfer a subsidized loan granted within the framework of the program from one financial institution to another financial institution. Each beneficiary may carry out an assignment of the right of claim of the loan to another financial institution once during the program by mutual agreement of the financial institutions, wherein the subsidization of the loan interest rate continues under the conditions of the initial loan.
 - For the transfer of the loan, the beneficiary must obtain the written consent of the initial financing institution. The latter, within 5 working days after receiving the beneficiary's application, must provide consent or refusal. Thereafter, the new financial institution must agree to assume the financing and the obligation of full return of the subsidized amounts in case of violation of the program conditions, including the subsidization amounts already provided to the initial financial institution. The new financial institution must be a participant in the program, and after concluding the assignment agreement of the right of claim, it shall present it to the relevant ministry within 5 working days.
 - The decision also extends to relationships that arose prior to its entry into force.
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"On Making Amendments and Supplements to Decision of the Government of the RA No. 495-L of April 23, 2025" N 1243-L (adopted: 20.08.2026, effective from: 21.08.2026)

- By the decision, the administration of providing financial support to airlines operating passenger transportations in new air destinations to Armenia is amended. Particularly, the existing one-month deadline for presenting information regarding passengers to the authorized body on a quarterly basis by beneficiary airlines is extended up to 45 working days.
 - Under the new regulation, a special procedure for the correction and identification of discrepancies discovered in passenger data is also established. If there are misprints in the list presented by the airline, the given passenger may be included in the calculation of financial support if the relevant service is able to identify the person.
 - The maximum deadline for identification is established as 120 calendar days from the day of discovering the discrepancy and informing the authorized body thereof in writing. Passengers successfully identified within the identification deadline are included in the list serving as a basis for financial support, and the relevant support must be provided to the airline within 10 working days after the end of the identification deadline. If it is not possible to identify the passenger within the established deadline, financial support shall not be provided for them.
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DRAFTS PLACED FOR PUBLIC DISCUSSION ON THE E-DRAFT PLATFORM

"On the Personal Data Protection Commission", "On Making Amendments and Supplements to the Law 'On Personal Data Protection' and other related laws" (available at the [following link](#))

- It is planned to improve the legal and institutional system of personal data protection, increase the efficiency of control over personal data processing in the public and private sectors, and introduce new preventive tools: the institutes of Data Protection Impact Assessment (DPIA) and Data Protection Officer (DPO).
- The Personal Data Protection Commission is being created, which will serve as an independent, autonomous authorized body in the sector and will replace the currently operating relevant agency.
- It becomes mandatory for state and local self-government bodies to appoint a Data Protection Officer (DPO), who will oversee compliance with the requirements of the law.
- Administrative liability will be established for violating the rules of processing, retention, or confidentiality of personal data, as well as for obstructing the work of the Commission.

On Approving the Support Program Aimed at the Development of Cargo Transportations Carried out by Air to the Republic of Armenia, the Procedure for Receiving Financial Support, and the Requirements Presented to the Beneficiary Airlines of the Support Program (available at the [following link](#))

- The adoption of the draft decision of the RA Government is conditioned by the necessity of stimulating the increase in export volumes of goods originating from the RA carried out via new air routes, expanding the geography of flights for air cargo transportations, and ensuring affordable air transportations.

Draft Decision of the Government of the RA "On Defining the Scope of Information Submitted to the Tax Authority by an Operator of an Electronic Trade Platform, the Procedure for Submitting Information and the Accessibility of that Information" (available at the [following link](#))

By the draft decision, it is defined that:

- 1.the operator of an electronic trade platform shall submit information to the tax authority regarding goods exported from the Republic of Armenia and supplied to natural persons in another EAEU member state by organizations and individual entrepreneurs through the electronic trade platform, regarding the operator of the electronic trade platform, the electronic trade platform, the transport (accompanying) document (other document confirming the transportation of goods) number and date, if available, the organization or individual entrepreneur supplying the goods, the sold goods, as well as returned goods or a natural person's refusal of paid goods;
 - 2.the operator of an electronic trade platform shall submit the information to the tax authority exclusively electronically, through an electronic information system, in accordance with the software format established by the tax authority;
 - 3.the operator of an electronic trade platform shall submit the established information to the tax authority for each month, no later than the 20th day of the month following the given month;
 - 4.the operator of an electronic trade platform, upon independent discovery of errors in the information submitted to the tax authority, submits corrected information;
 - 5.the tax authority, within one working day following the day of receiving the information submitted by electronic trade platforms in respect of each organization or individual entrepreneur, shall ensure the accessibility of the submitted information by placing it on the personal page of the given taxpayer in the electronic management system for submitting reports of the tax authority.
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Draft Decision of the Government of the RA "On Defining the Procedures for Transferring Information on Financial Accounts to Authorized Bodies of Foreign States (Territories), Receiving Such Information by the Tax Authority from Such Authorized Bodies, as well as Requirements for the Retention of Transferred Information on Financial Accounts" (available at the [following link](#))

- By the draft, the procedures for transferring information on financial accounts to authorized bodies of foreign states (territories), receiving such information by the tax authority, as well as the requirements for the retention of transferred information are established, with the aim of ensuring the proper implementation of the process of automatic exchange of information regarding financial accounts.
- It is planned that the automatic exchange of information regarding financial accounts with reportable states is carried out on the basis of the Convention on Mutual Administrative Assistance in Tax Matters (amended by the 2010 Protocol) ratified by the Republic of Armenia, the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information, as well as the Common Reporting Standard published by the Organisation for Economic Co-operation and Development and its Commentary, in accordance with Chapter 80.2 of the Tax Code of the RA.
- Relations associated with the retention of information regarding financial accounts provided by the tax authority to authorized bodies of foreign states (territories), as well as received by the tax authority from reportable states, are also established by a separate procedure. For example, before transferring the data package formed for each reportable state through the System, the tax authority carries out its compression and encryption.

Draft Law of the RA "On Making Supplements and Amendments to the Law 'On State Registration of Legal Entities, State Registration of Separated Subdivisions of Legal Entities, Institutions, and Individual Entrepreneurs'" (available at the [following link](#))

- With the adoption of the draft, state registration of an individual entrepreneur, registration of amendments, removal from registration, as well as state registrations of limited liability companies, closed and open joint-stock companies, and non-governmental organizations for citizens of the RA having an identification card, as well as foreign citizens having a residence card or a special passport of the RA, in the case of using any of the identification methods through the "YES EM" national identification system, will become available exclusively online.
 - It is planned to establish that applications submitted in paper form by citizens of the RA having an identification card, as well as by foreign citizens who have a residence card in the RA or a special passport of the RA, shall be left without consideration.
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