[AM] Approval of new cash rebate system

IRIS 2025-5:1/18

Lilit Arakelyan
Cinema Foundation of Armenia

The Armenian Government has approved the procedure and conditions for receiving cash rebates for investments in the film production sector, which envisages a return to the filmmaker of up to 35% of the investments made for that purpose.

Resident and non-resident film-makers of the Republic of Armenia whose activities are classified under codes J59.11 or J59.12 of the Economic Activity Types Classification approved by Decision No. 874-N of 19 September 2013 of the Minister of Economy of the Republic of Armenia, may receive a partial refund of monetary investments made for the purpose of film production in the territory of the Republic of Armenia.

A film producer may receive a 25% rebate for expenses directly related to film production in the Republic of Armenia.

An additional rebate of up to 10% is provided for films in which the Republic of Armenia will be popularised as a destination. Up to 5% rebate is provided for an Armenian producer and up to 10% in the case of a co-production or a non-resident producer.

Those expenses directly related to film production and which are defined in the list of goods, works, and services attached to the decision of the Government of the Republic of Armenia are subject to reimbursement. To receive a partial return on investment, it is mandatory that the goods, services, and works directly related to film production be purchased from resident organisations and individual entrepreneurs of the Republic of Armenia.

The cash rebate system works as follows:

- The film producer must apply to the national body (Cinema Foundation of Armenia) by submitting an application and the required documents.

- The application is examined by a professional group within the established deadlines and transferred to the authorised state body in the case of a positive conclusion.

© European Audiovisual Observatory (Council of Europe) 2026

- The authorised state body makes a decision within the established deadlines on granting or refusing a partial return of investments.

- If approved, a contract is signed between the film producer and the national body.

- After the film has been produced, it is submitted to the national body, and the rebate is implemented based on the actual expenses incurred.

The goal of the programme is to develop the film industry of the Republic of Armenia and promote foreign investment. The project aims to more effectively use the potential of economisation of culture, generation of additional income, and promotion of cooperation with foreign and international organisations.

ՀՀ Կառավարության որոշումը ֆիլմարտադրության ոլորտում ներդրումների մասնակի վերադարձը տրամադրելու, մերժելու և դադարեցնելու կարգն ու պայմանները, ներդրումների մասնակի վերադարձի ենթակա ծախսերում հաշվարկվո՝ֆիլմարտադրության հետ անմիջականորեն կապված ապրանքների, ծառայությունների և աշխատանքների ցանկը և վերադարձի ենթակա դրամական ծախսերի չափը սահմանելու պայմաններն ու հաշվարկելու նորմատիվները հաստատելու մասին

https://www.arlis.am/DocumentView.aspx?DocID=205494

© European Audiovisual Observatory (Council of Europe) 2026

© European Audiovisual Observatory (Council of Europe) 2026