

**DECISION OF THE GOVERNMENT OF THE REPUBLIC OF ARMENIA ON
APPROVING THE PROCEDURE AND CONDITIONS FOR ISSUING, REJECTING
AND TERMINATING THE CASH REBATE IN THE FIELD OF FILMMAKING, AS
WELL AS THE LIST OF PRODUCTS, SERVICES, AND WORKS DIRECTLY
RELATED TO FILMMAKING THAT ARE INCLUDED IN THE EXPENSES
ELIGIBLE FOR CASH REBATE, ALONG WITH THE CONDITIONS AND
STANDARDS FOR DEFINING AND CALCULATING THE AMOUNT OF
FINANCIAL EXPENSES SUBJECT TO REBATE**

Գլխավոր տեղեկություն

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DECISION

No 412-N of 10 April 2025

ON APPROVING THE PROCEDURE AND CONDITIONS FOR ISSUING, REJECTING AND TERMINATING THE CASH REBATE IN THE FIELD OF FILMMAKING, AS WELL AS THE LIST OF PRODUCTS, SERVICES, AND WORKS DIRECTLY RELATED TO FILMMAKING THAT ARE INCLUDED IN THE EXPENSES ELIGIBLE FOR CASH REBATE, ALONG WITH THE CONDITIONS AND STANDARDS FOR DEFINING AND CALCULATING THE AMOUNT OF FINANCIAL EXPENSES SUBJECT TO REBATE

Based on points 3 and 3.1 of part 1 of Article 7 of the Law of the Republic of Armenia "On cinematography" the Government of the Republic of Armenia hereby **decides**:

1. to approve the procedure and conditions for issuing, rejecting, and terminating the cash rebate, according to Annex N 1.
2. to approve the list of products, services, and works directly related to filmmaking that are subject to cash rebate, as well as the conditions for determining the amount of rebate and the standards for calculations, according to Annex No. 2.
3. This Law shall enter into force in one month following its official promulgation.

**Prime Minister
of the Republic of Armenia**

N. Pashinyan

Yerevan

10 April 2025
CERTIFIED BY ELECTRONIC
SIGNATURE

**Annex 1
to Decision of the Government
of the Republic of Armenia
No 412-N of 10 April 2025**

THE PROCEDURE AND CONDITIONS FOR ISSUING, REJECTING AND TERMINATING THE CASH REBATE

1. GENERAL PROVISIONS

1. This procedure (hereinafter referred to as "the Procedure") shall define the procedure and conditions for issuing, rejecting and terminating the cash rebate.
2. The terms used in the Procedure shall have the meanings defined by the Law "On Cinematography" (hereinafter referred to as "the Law").
3. In case of making investments for the purpose of filmmaking in the territory of the Republic of Armenia, a filmmaker classified under the Classifier of Types of Economic Activity codes J59.11 or J59.12 may receive a cash rebate, in compliance with the Procedure and the amount prescribed by Annex No. 2 of this Decision.

2. THE PROCEDURES AND CONDITIONS FOR THE CASH REBATE

4. To receive cash rebate the filmmaker shall submit the following to the national body of cinematography

(1) an application (the form shall be developed by the national body of cinematography and published on its official website);

(2) a copy of the state registration certificate issued by the state body carrying out state registration of legal entities;

(3) the script of the film, indicating the time-limits of filmmaking;

(4) information about the cast (first name, last name, year of birth, public services number(when available), and information about their professional activities);

(5) the list of expenses directly related to filmmaking (which shall be drawn up pursuant to the established list in Annex No. 2 to this decision) and the supporting documents according to Annex No. 2 to this decision:

5. The schedule for submitting applications and the frequency for accepting them shall be established by the national body of cinematography.

6. The professional group established and operating under the national body of cinematography shall review the application and the completeness and content of the attached documents within 7 working days.

7. In case the submitted documents are incomplete or contain shortcomings or technical errors, the national body of cinematography will offer the filmmaker to complete the necessary documents or correct the existing shortcomings within 10 working days, notifying the filmmaker through the unified electronic notification platform or in writing or via email.

8. When the process prescribed by the point 7 of the Procedure is not ensured by the filmmaker the submitted application shall be rejected.

9. The period prescribed in point 6 of the Procedure shall be suspended from the day the national body of cinematography sends the notification to the filmmaker to complete or correct the documents, until the day the national body of cinematography receives those documents.

10. After receiving the complete package of documents, the process prescribed in point 6 of the Procedure shall be carried out, and upon its completion, the professional group shall present the results of the review of the document regarding whether to issue or reject the application to the Executive Director of the national body of cinematography within one day, based on the provisions set out in Article 18 of the Law.

11. After summarising the results of the document review carried out by the professional group the Executive Director of the national body of cinematography shall prepare a conclusion on whether to issue or reject the cash rebate within three (3) working days and shall submit it, along with the documentary package attached to the application by the filmmaker, to the authorised state body.

12. The authorised state body shall make a decision on whether to issue or reject the cash rebate within 5 working days.

13. The authorised state body shall approve the issuance of the cash rebate in compliance with the requirements prescribed by part 1 of Article 18 of the Law.

14. Upon the adoption of a decision by the authorised state body to issue a cash rebate, the national body of cinematography shall, within seven (7) working days, conclude a contract with the filmmaker which shall define the obligations of the filmmaker regarding the content and production conditions of the film as presented in the application, and shall include relevant regulations in case of violation of these conditions.

15. The authorised state body shall reject the application according to the requirements prescribed by part 4 of Article 18 of the Law.

16. Films which the authorised state body has issued a decision to reject a cash rebate for shall no longer be eligible to submit a new application seeking a cash rebate.

17. When the grounds prescribed by law exist, the national body of cinematography shall be authorised to amend its previously issued positive opinion—based on regulatory data established by legislation or other substantiated facts—and to submit a negative opinion to the authorised state body; based on this, the authorised state body may decide to terminate the cash rebate, and the funds already allocated shall be returned to the state budget.

18. The decision on termination of cash rebate and the return of allocated funds to the state budget shall be made by the authorised state body based on the grounds prescribed by the point 5 of the Article 18 of the Law.

10 April 2025
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**Annex 2
to Decision of the Government
of the Republic of Armenia
No 412-N of 10 April 2025**

**THE LIST OF PRODUCTS, SERVICES, AND WORKS DIRECTLY RELATED TO FILMMAKING
CALCULATED IN THE EXPENSES SUBJECT TO CASH REBATE, ALONG WITH THE
CONDITIONS FOR ESTABLISHING THE AMOUNT OF THE REBATE AND THE STANDARDS
FOR CALCULATION**

1. GENERAL PROVISIONS

1. The list of products, services, and works directly related to filmmaking calculated in the expenses subject to cash rebate, along with the conditions for establishing the amount of the rebate and the standards for calculation shall be prescribed by this Annex (hereinafter referred to as "Annex")
2. The terms used in the Annex shall have the meanings defined by the Law "On Cinematography" (hereinafter referred to as "the Law").
3. For the purpose of cash rebate, filmmakers must acquire products, services, and works directly related to filmmaking from resident taxpaying organisations and individual entrepreneurs of the Republic of Armenia.
4. The expenses for products, services, and works acquired with financial resources allocated to the given filmmaking from the Fund are not calculated in the expenses subject to cash rebate.
5. The minimum amount of the cash rebate shall be set as no less than 25 (twenty-five) percent of the amount paid by the filmmaker to the suppliers (service providers) specified in point 3 of the Annex for the acquisition of products, services, and works prescribed by the Annex.
6. For the ultimate purpose of popularising the Republic of Armenia (the elements subject to popularisation shall be defined by the authorised state body based on the proposals of the national body of cinematography) based on the conclusion of the national body of cinematography, the authorised state body may allocate an amount higher than that specified in point 5 of the Annex, which, in the case of resident filmmakers of the Republic of Armenia, may not exceed 5 (five) percent of the amount subject to rebate as defined by Law and this Decision, and 10 (ten) percent for non-resident filmmakers or co-productions.
7. In the case of applications approved by the authorised state body, the cash rebate shall be provided in the amounts prescribed by points 5 and 6 of the Annex, in accordance with the time limits and conditions specified in the contract concluded between the national body of cinematography and the filmmaker.
8. The documents substantiating the expenses subject to cash rebate shall be the following:
 - (1) tax invoice;
 - (2) adjusting tax invoice;
 - (3) tax bill;
 - (4) adjusting tax bill;
 - (5) cash register receipts (including an electronic receipt issued by an electronic cash register machine) which shall indicate the taxpayer identification number (TIN) of the person acquiring the product, accepting the work and/or receiving service.

2. LIST OF PRODUCTS, SERVICES AND WORKS DIRECTLY RELATED TO FILMMAKING

9. Expense for acquiring the right to use audiovisual materials:

- (1) acquisition of the rights to use materials from film collections and film archives;
- (2) acquisition of the right to use materials (footages and music) from electronic platforms and libraries;
- (3) acquisition of intellectual property rights of citizens of the Republic of Armenia.
- (4) acquisition of literary rights, including copyright and property rights.

10. Expenses of scriptwriting team:

- (1) scriptwriter;
- (2) acquisition of a script and a brief summary of the script — (loglines, annotations, synopses, treatments, scene descriptions);
- (3) acquisition of foreign literary materials;
- (4) editing of the literary source and the script.

11. Expenses of the directing team:

- (1) first assistant director;
- (2) casting director;
- (3) services of acting agencies;
- (4) acting rehearsals and casting services;
- (5) casting assistants;
- (6) assistant director for the script: script supervisor
- (7) storyboard artists;
- (8) editing specialist.

12. Expenses related to the cast:

- (1) honorariums of actors, participants in crowd scenes, actor groups, stunt doubles, and doubles;
- (2) services of crowd scene coordinators;
- (3) specialised skills trainings for actors.

13. Expenses of the administrative team:

- (1) line producer;
- (2) executive producer;
- (3) director of photography;
- (4) assistant director of photography;
- (5) production coordinator;
- (6) production administrator;
- (7) associate producer.

14. Expenses of the photography team:

- (1) art director;
- (2) creative director;
- (3) designer;
- (4) stage director;

Creation of stage properties, props, decorations, sketches, drawing out schemes, engineering calculations, and the layout of filming pavilions.

- (6) Creation of technical, engineering, electronic, and mechanical devices.

15. Expenses for location scouting:

- (1) support staff at filming facilities (administrator, electrician, firefighter, cleaner, loader);
- (2) location scouting specialist (location managers/location scouts);
- (3) permit for filming;
- (4) location access restriction and lockdown.

16. Expenses of property team:

- (1) property master;
 - (2) visual artist;
 - (3) prop designer;
 - (4) properties and models.
17. Expenses of stunt crew and special effects:
- (1) Stunt coordinator, stunt trainer, and stunt crew specialist;
 - (2) producer of special effects, engineer etc. ;
 - (3) production of tricks;
 - (4) fire extinguishing equipment;
 - (5) stunt equipment.
18. Expenses for make-up and costumes:
- (1) make-up designer;
 - (2) make-up artist;
 - (3) special effects make-up artist;
 - (4) wigmaker;
 - (5) costume designer;
 - (6) dresser;
 - (7) tailor;
 - (8) image creation (hairstylist, stylist, make-up artist)
 - (9) making and renting of costumes;
 - (10) hairstyling products.
19. Expenses of the operating team:
- (1) camera operator;
 - (2) operator, cameraman;
 - (3) focus puller;
 - (4) assistant operator;
 - (5) camera technician;
 - (6) playbacks;
 - (7) DIT specialist;
 - (8) steadicam operator;
 - (9) drone operator and pilot.
20. Expenses of the lighting team:
- (1) gaffer;
 - (2) gaffer assistant;
 - (3) lighting specialist;
 - (4) generator operator;
21. Expenses of the technical team:
- (1) key grip;
 - (2) grip;
 - (3) camera dolly operator;
 - (4) camera crane operator.
22. Expenses of the audiography team:
- (1) director of audiography;
 - (2) audio operator;
 - (3) boom operator;
23. Expenses of transportation:
- (1) transportation coordinator;
 - (2) picture vehicle coordinator;

(3) services of cargo transportation (by any means of transport), customs brokers, logistics companies, preparation of customs and accompanying documents and permits;

(4) parking services;

(5) special vehicle lease;

(6) lease of motor vehicles, including passenger cars, trucks, production vehicles, special equipment (including skylifts, scissor lifts, vehicle towers, evacuators, cranes), mobile homes, specialised or retrofitted vehicles (make-up trailer, costume trailer, trailers, toilet trailers, mobile offices, buffet trailers, playback trailers, generators), water jets, water carriers.

24. Secondment and expeditionary expenses:

(1) air tickets, railway, and water transport tickets on the condition that the destination or departure point is located within the territory of the Republic of Armenia;

(2) accommodation fees for the team during the development, production, and post-production periods of the film.

25. Expenses on filming equipments:

(1) lease of lighting equipment and related components;

(2) lease of recording equipment and related components;

(3) lease of operator and supplementary equipment;

(4) lease of special communication equipment;

(5) lease of special technical equipment (cranes, robotic cars, camera stabiliser heads, rigging systems, dynamic lighting, dollies, sliders (slides), copters, camera lifts and aquaboxes, crashboxes).

26. Expenses for filming locations:

(1) lease of stages and adjacent areas, including access passes, stage elevators, utility services, specialised rooms such as dressing rooms, wardrobes, and spaces for actors and film crew;

(2) lease of office and storage spaces, production vehicle garages, costumes, dressing rooms, rooms of property-men, artistic rooms, and rooms of actors and directors.

27. Expenses for the personnel and for ensuring supplementary services:

(1) photographer;

(2) cleaning service;

(3) catering service at the film set;

(4) service of law enforcement bodies;

(5) ambulance service;

(6) firefighting service;

(7) provision of sanitary standards;

(8) animal trainer;

(9) lease of military equipment;

(10) translation service;

(11) mountaineering service;

(12) diving service;

(13) coaching service;

(14) cosmetology service;

(15) photography studio service.

28. Creation of animation and computer graphics:

(1) visual effects, animation, and computer graphics producer;

(2) visual effects, animation, and computer graphics supervisor;

(3) visual effects, animation, and computer graphics coordinator;

(4) managers;

(5) framing, layout, animation, line drawing, phasing, and filling artist;

(6) creation of characters, backgrounds, props, models, and puppets;

(7) texture artist;

(8) compositing artist;

(9) shading and lighting artist;

(10) visual effects artist;

(11) technical director;

(12) visual effects editor;

(13) visual effects and computer graphics specialist;

(14) animation development and creation services: concept art, models, color explication, storylines, animatics, sound design, layout, image processing, composition, phasing, outlining, drawing, filling, wide testing, scanning, rendering, editing, sound design interpretation, backgrounds, characters, props, graphic objects, libraries, poses, mimicry development.

(15) puppet creation (constructions, sculptures, wrapping, painting, costume sewing), technical equipment usage services;

(16) Computer graphics production services, (rotoscoping, clean-up, 2D/3D match-moving, keying, compositing, concept art, matte painting, pre-visualization production, post-visualization production, modeling, sculpting, model and scene transformation, texturing, rigging/setup, shading, lighting (digital lighting), layout, asset production, animatic production, technical animation, character animation, tracking, camera staging and animation, rigid/soft body dynamics, liquids, smoke/fire, fur/hair dynamics, additional simulation, 3D rendering, stereography, etc. ;

(17) motion design creation;

(18) motion capture and further material processing;

(19) computer processing, creation of titles;

(20) production of computer graphics.

29. Post-production period:

(1) laboratory processing of tapes;

(2) supply of negative, positive, and a dupe tape;

(3) audio processing;

(4) audio supervising;

(5) dialogue cleaning, recording, and editing;

(6) recording and editing of synchronic noise;

(7) sound design;

(8) premixes;

(9) audio dubbing;

(10) orchestra recording and arrangement (including the conductor, lease of orchestra recording studio, recording sound engineer, instrument tuning, lease of instruments, creation of music scores);

(11) musician;

(12) audiorecording studios;

(13) music producer;

(14) music editor;

(15) archiving of recorded materials on LTO mediums;

(16) lease of editing studios;

(17) image conversion and synchronisation with audio;

(18) colour adjustment;

(19) conforming;

(20) release of source materials for computer graphics (visual effects);

(21) replacement of computer graphics (visual effects);

(22) stereo conversion;

(23) rendering;

(24) DCP mastering and preparation of other source materials on demand;

(25) post-production producer;

(26) post-production manager;

(27) post-production assistant;

(28) editing direction;

(29) editing;

(30) specialist in conversion of a material, compliance, and colour correction;

(31) sales manager;

(32) translation and creation of subtitles;

(33) audio description;

30. Transfer, storage, and processing of data:

(1) acquisition of hard drives, memory devices for data storage, as well as specialised boxes for their storage and transportation;

(2) acquisition of computer programs and licenses.

**Chief of Staff
to the Prime Minister
of the Republic of Armenia**

A. Harutyunyan

10 April 2025

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