

**IN THE NAME OF THE REPUBLIC OF ARMENIA
DECISION OF THE CONSTITUTIONAL COURT OF
THE REPUBLIC OF ARMENIA**

ON THE CASE OF CONFORMITY OF THE OBLIGATIONS STIPULATED IN THE AGREEMENT ON AVOIDANCE OF DOUBLE TAXATION OF INCOME AND PREVENTION OF FISCAL EVASION SIGNED IN CHOLPAN-ATA ON AUGUST 9, 2019 BETWEEN THE GOVERNMENT OF THE REPUBLIC OF ARMENIA AND THE GOVERNMENT OF THE KYRGYZ REPUBLIC FOR THE WITH THE CONSTITUTION OF THE REPUBLIC OF ARMENIA

Rapporteur A.Gyulumyan

Based on the review of the case and governed by clause 3 of article 168, parts 1 and 4 of article 170 of the Constitution of the Republic of Armenia, articles 63, 64 and 74 of the Constitutional Law on the Constitutional Court, the Constitutional Court **HOLDS:**

1. The obligations stipulated in the Agreement on Avoidance of Double Taxation of Income and Prevention of Fiscal Evasion signed in Cholpan-Ata on August 9, 2019 between the Government of the Republic of Armenia and the Government of the Kyrgyz Republic are in conformity with Constitution.

2. Pursuant to part 2 of article 170 of the Constitution this Decision shall be final and shall enter into force upon its promulgation.

January 21, 2020

DCC-1501