

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

ON THE CASE CONCERNING THE DETERMINATION OF THE ISSUE REGARDING THE CONFORMITY OF THE OBLIGATIONS STIPULATED BY THE AGREEMENT AND PROTOCOL ON AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL SIGNED ON 23 JUNE 2009 IN LUXEMBOURG BETWEEN THE GOVERNMENT OF THE REPUBLIC OF ARMENIA AND THE GOVERNMENT OF THE GRAND DUCHY OF LUXEMBOURG WITH THE CONSTITUTION OF THE REPUBLIC OF ARMENIA

Rapporteur V. Hovhannisyan

Considering the results of the examination of the case and ruled by Article 100 (2), Parts 2 and 4, Article 102 of the Constitution, Articles 63, 64 and 72 of the RA Law on “The Constitutional Court”, the Constitutional Court of the Republic of Armenia **DECIDES:**

1. The obligations, stipulated by the Agreement and Protocol on Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital signed on 23 June 2009 in Luxembourg between the Government of the Republic of Armenia and the Government of the Grand Duchy of Luxembourg, are in conformity with the Constitution of the Republic of Armenia.
2. Pursuant to Part 2, Article 102 of the RA Constitution this decision is final and enters into force from the date of publication.

September 8, 2009
CCD- 826