

**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 OF THE REPUBLIC OF ARMENIA STIPULATED BY THE CONVENTION FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL (WITH ATTACHED PROTOCOL) BETWEEN THE KINGDOM OF SPAIN AND THE REPUBLIC OF ARMENIA SIGNED ON DECEMBER 16, 2010 IN MADRID WITH THE CONSTITUTION OF THE REPUBLIC OF ARMENIA**

Rapporteur A. Khachatryan

Based on the review of the Case and being governed by Article 100, Point 2, Article 102, Parts 1 and 4 of the Constitution of the Republic of Armenia, Articles 63, 64 and 72 of the RA Law on the Constitutional Court, the Constitutional Court of the Republic of Armenia **HOLDS**,

1. The obligations of the Republic of Armenia stipulated by the Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital (with attached Protocol) between the Republic of Armenia and the Kingdom of Spain signed on December 16, 2010 in Madrid, are in conformity with the Constitution of the Republic of Armenia.
2. Pursuant to Article 102, Part 2 of the RA Constitution this Decision is final and enters into force from the moment of its announcement.

May 25, 2011  
DCC-962