

**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 LAST SENTENCE OF THE FIRST PARAGRAPH OF ARTICLE 28 OF THE LAW OF THE REPUBLIC OF ARMENIA ON TAXES WITH THE CONSTITUTION OF THE REPUBLIC OF ARMENIA ON THE BASIS OF THE APPLICATION OF THE PRODUCTIVE COOPERATIVE “OLYMPUS”

Rapporteur M. Topuzyan

Based on the review of the Case and being governed by Article 100, Point 1, Article 102 of the Constitution of the Republic of Armenia, Articles 63, 64 and 69 of the RA Law on the Constitutional Court, the Constitutional Court of the Republic of Armenia **HOLDS:**

1. The last sentence of the first paragraph of Article 28 of the Law of the Republic of Armenia on Taxes is 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.

December 20, 2011

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