

**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 BY THE  
AGREEMENT FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE  
PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND  
ON CAPITAL BETWEEN THE REPUBLIC OF ARMENIA AND THE FEDERAL  
REPUBLIC OF GERMANY SIGNED ON JUNE 29, 2016 IN YEREVAN WITH THE  
CONSTITUTION OF THE REPUBLIC OF ARMENIA**

**Rapporteur A.Gyulumyan**

Proceeding from the results of consideration of the case and ruled by Point 2 of Article 100, Parts 1 and 4 of Article 102 of the Constitution of the Republic of Armenia, Articles 63, 64 and 72 of the RA Law on Constitutional Court, the Constitutional Court of the Republic of Armenia HOLDS:

1. The obligations prescribed in Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital signed in Yerevan on June 29, 2016 between the Republic of Armenia and the Federal Republic of Germany Agreement are conformity with the RA Constitution.

2. In accordance with Article 102 (2) of the RA Constitution this decision is final and enters into force from the moment of its announcement.

September 27, 2016

DCC-1307