

**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 PRESCRIBED BY THE
MULTILATERAL CONVENTION TO IMPLEMENT TAX TREATY RELATED MEASURES
TO PREVENT BASE EROSION AND PROFIT SHIFTING SIGNED ON 7 JUNE 2017 WITH
THE CONSTITUTION**

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, as well as Articles 63, 64 and 74 of the Constitutional Law on the Constitutional Court, the Constitutional Court **HOLDS:**

1. The obligations prescribed by the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting signed on 7 June 2017 are in conformity with the 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.

Chairman

A. Dilanyan

May 31, 2022

DCC-1651