

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

**ON THE CASE CONCERNING THE CONSTITUTIONALITY OF THE OBLIGATIONS
PRESCRIBED BY THE MULTILATERAL COMPETENT AUTHORITY AGREEMENT
ON THE EXCHANGE OF COUNTRY-BY-COUNTRY REPORTS SIGNED ON 27
JANUARY 2016**

Based on the examination of the case and subject to Article 168(3), and Article 170 §§ 1 and 4 of the Constitution, as well as guided by Articles 63 and 64, Article 74 of the Constitutional Law on the Constitutional Court, the Constitutional Court **HOLDS:**

1. The obligations prescribed by the Multilateral Competent Authority Agreement on the Exchange of Country-by-country Reports signed on 27 January 2016 comply with the Constitution.

2. Pursuant to Article 170 § 2 of the Constitution, this Decision shall be final and shall enter into force upon its promulgation.

PRESIDENT

A. DILANYAN

November 21, 2023

DCC-1702