

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

**ON THE CASE OF CONFORMITY OF CLAUSE 66 OF PART 1 OF ARTICLE 4 OF  
THE TAX CODE OF THE REPUBLIC OF ARMENIA WITH THE CONSTITUTION  
ON THE BASIS OF THE APPLICATION OF THE ADMINISTRATIVE COURT OF  
THE REPUBLIC OF ARMENIA**

Based on the review of the case and governed by Clause 1 of Article 168, Part 4 of Article 169, and Article 170 of the Constitution, as well as Articles 63, 64 and 71 of the Constitutional Law on the Constitutional Court, the Constitutional Court **HOLDS**:

**1.** The first sentence of Clause 66 of Part 1 of Article 4 of the Tax Code of the Republic of Armenia is in conformity with the Constitution.

**2.** To declare the second sentence of Clause 66 of Part 1 of Article 4 of the Tax Code of the Republic of Armenia as contradicting Article 50 of the Constitution in part of providing for a requirement of entering into force of the document subject to mandatory notification on the day following the date of sending it to the e-mail address of taxpayers, without electronic confirmation of its receipt.

**3.** Based on Part 3 of Article 170 of the Constitution and guided by the requirements of Part 19 of Article 68 of the Constitutional Law on the Constitutional Court, and also taking into account the fact that at the time of the promulgation of this Decision, declaring the second sentence of Clause 66 of Part 1 of Article 4 of the Tax Code of the Republic of Armenia as contradicting the Constitution, pursuant to clause 2 of the final part of this Decision, would inevitably lead to such grave consequences for the society and the state within the framework of tax administration that can violate the legal security established by the cancellation of the above provision, to establish July 31, 2020 as the final period of expiration of the provisions declared contradicting the

Constitution, thus providing the National Assembly the opportunity to bring the contested legal regulation in line with the requirements of this Decision.

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

**CHAIRMAN**

**H. TOVMASYAN**

May 12, 2020

DCC-1529