

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

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**ON THE CASE CONCERNING THE CONSTITUTIONALITY OF THE  
OBLIGATIONS PRESCRIBED BY THE CONVENTION BETWEEN THE REPUBLIC  
OF ARMENIA AND JAPAN FOR THE ELIMINATION OF DOUBLE TAXATION AND  
THE PREVENTION OF TAX EVASION AND AVOIDANCE SIGNED IN YEREVAN  
ON 26 DECEMBER 2024**

Based on the results of an examination of the Case and guided by point 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 **DECIDED:**

1. The obligations prescribed by the Convention between the Republic of Armenia and Japan for the Elimination of Double Taxation and the Prevention of Tax Evasion and Avoidance signed in Yerevan on 26 December 2024, comply with the Constitution.

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

**PRESIDING JUDGE**

**A. DILANYAN**

17 June 2025

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