

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

**ON THE CASE CONCERNING THE DETERMINATION OF THE ISSUE REGARDING THE CONFORMITY OF THE OBLIGATIONS STIPULATED BY THE AGREEMENT ON AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL SIGNED ON 6 JULY 2008 IN YEREVAN BETWEEN THE REPUBLIC OF ARMENIA AND THE CZECH REPUBLIC WITH THE CONSTITUTION OF THE REPUBLIC OF ARMENIA**

Rapporteur R. Papayan

Proceeding from the results of hearing of the case and ruled by Article 100(2), Parts 2 and 4, Article 102 of the Constitution, Articles 63, 64 and 72 of the Law on Constitutional Court, the Constitutional Court of the Republic of Armenia **DECIDES:**

1. The obligations, set forth in Agreement on Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital, signed on 6 July 2008 in Yerevan, between the Republic of Armenia and the Czech Republic, are in conformity with the Constitution of the Republic of Armenia.
2. In accordance with Part 2, Article 102 of the Constitution of the Republic of Armenia this decision is final and enters into force from the moment of announcement.

December 16, 2008  
DCC – 784