

**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 ARTICLE 15 POINT E OF THE RA LAW ON “TAXES” AND ARTICLE 240 PART 1 POINT 4 OF THE RA CIVIL PROCEDURE CODE WITH THE CONSTITUTION OF THE REPUBLIC OF ARMENIA ON THE BASIS OF THE APPLICATION OF “SATI” LLC

Rapporteur V. Poghosyan

Based on the results of the hearing and ruled by Article 100 Point 1, Article 102 of the Constitution of the Republic of Armenia, Articles 63, 64 and 69 of the Law of the Republic of Armenia on “The Constitutional Court”, the Constitutional Court of the Republic of Armenia **H E L D:**

1. Point F, Article 15 of the Law of the Republic of Armenia on “Taxes” is in conformity with the Constitution of the Republic of Armenia.
2. Point 4, Part 1, Article 240 of the Civil Procedure Code of the Republic of Armenia is in conformity with the Constitution of the Republic of Armenia.
3. Pursuant to Part 2, Article 102 of the Constitution of the Republic of Armenia, this decision is final and enters into force from the date of publication.

September 22, 2009
DCC – 832