

**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 WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL BETWEEN THE GOVERNMENT OF THE REPUBLIC OF ARMENIA AND THE GOVERNMENT OF THE REPUBLIC OF HUNGARY SIGNED ON 10 NOVEMBER 2009 IN BUDAPESHT WITH THE CONSTITUTION OF THE REPUBLIC OF ARMENIA

Rapporteur H. Danielyan

Considering the results of the examination of the case and guided by Articles 100(2), Parts 2 and 4, Article 102 of the Constitution, Articles 63, 64 and 72 of the Law on "The Constitutional Court," the Constitutional Court of the Republic of Armenia **DECIDES:**

1. The obligations stipulated by the Agreement on Avoidance of Double Taxation with Respect to Taxes on Income and on Capital between the Government of the Republic of Armenia and the Government of the Republic of Hungary signed on 10 November 2009 in Budapest are in conformity with the Constitution of the Republic of Armenia.
2. Pursuant to Part 2, Article 102 of the RA Constitution this decision is final and enters into force from the date of publication.

June 25, 2010
DCC-900