

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

ON THE CASE OF CONFORMITY OF THE OBLIGATIONS STIPULATED BY THE CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF ARMENIA AND GOVERNMENT OF STATE OF ISRAEL FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL SIGNED IN YEREVAN ON 25 JULY 2017 WITH THE WITH THE CONSTITUTION OF THE REPUBLIC OF ARMENIA

Rapporteur H. Nazaryan

Proceeding from the results of consideration of the case and ruled by Point 2, Article 100, Parts 1 and 4, Article 102, of the Constitution of the Republic of Armenia (with the amendments of 2005), Articles 63, 64 and 72 of the RA Law on the Constitutional Court, the Constitutional Court of the Republic of Armenia **HOLDS:**

1. The obligations stipulated by the Convention between the Government of the Republic of Armenia and Government of State of Israel for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on income and on Capital signed in Yerevan on 25 July 2017 with the with the Constitution of the Republic of Armenia are in conformity with the Constitution of the Republic of Armenia.
2. Pursuant to Article 102, Part 2 of the Constitution of the Republic of Armenia (with the amendments of 2005) this Decision is final and enters into force from the moment of the publication.

March 13, 2018
DCC-1405