

**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
PROTOCOL ON MAKING AMENDMENTS TO THE CONVENTION FOR THE
AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION
WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL BETWEEN THE
GOVERNMENT OF THE REPUBLIC OF ARMENIA AND THE GOVERNMENT OF THE
REPUBLIC OF INDIA SIGNED ON JANUARY 27, 2016 IN NEW DELHI WITH THE
CONSTITUTION OF THE REPUBLIC OF ARMENIA**

Rapporteur H. Nazaryan

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

1. The obligations stipulated in the Protocol on Making Amendments to the Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital between the Government of the Republic of Armenia and the Government of India signed on 27 January 2016, are in conformity with the Constitution of the Republic of Armenia.
2. In accordance with Article 102(2) of the RA Constitution this decision is final and enters into force from the moment of its announcement.

September 27, 2016

DCC – 1308