

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

**ON THE CASE OF CONFORMITY OF CLAUSE 2 OF PART 3 OF ARTICLE 416
OF THE RA TAX CODE WITH THE CONSTITUTION ON THE BASIS OF THE
APPLICATION OF THE RA ADMINISTRATIVE COURT**

Based on the review of the case and governed by Clause 1 of Article 168, Part 4 of Article 169, and Article 170 of the Constitution, as well as Articles 63, 64 and 71 of the Constitutional Law on the Constitutional Court, the Constitutional Court **HOLDS:**

1. Clause 2 of Part 3 of Article 416 of the Tax Code of the Republic of Armenia is in conformity with the Constitution.

2. Pursuant to Part 2 of Article 170 of the Constitution this Decision shall be final and shall enter into force upon its promulgation.

February 19, 2021

DCC -1577