

**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 IN THE AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF ARMENIA AND THE GOVERNMENT OF THE REPUBLIC OF MALTA FOR THE ELIMINATION OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND THE PREVENTION OF TAX EVASION AND AVOIDANCE SIGNED ON 24 SEPTEMBER 2019 WITH THE CONSTITUTION

Based on the review of the case and governed by Clause 3 of Article 168, Parts 1 and 4 of Article 170 of the Constitution, as well as Articles 63, 64 and 74 of the Constitutional Law on the Constitutional Court, the Constitutional Court **HOLDS:**

1. The obligations stipulated in the Agreement between the Government of the Republic of Armenia and the Government of the Republic of Malta for the Elimination of Double Taxation with Respect to Taxes on Income and the Prevention of Tax Evasion and Avoidance signed on 24 September 2019 are 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.

Chairman

A. Dilanyan

June 15, 2021

DCC-1602