Resume

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 PROTOCOL ON THE EXCHANGE OF INFORMATION IN ELECTRONIC FORM AMONG MEMBER STATES OF THE CIS FOR THE PURPOSES OF TAX ADMINISTRATION SIGNED ON NOVEMBER 2, 2018 WITH THE CONSTITUTION

Rapporteur A. Tunyan

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 of the Republic of Armenia, articles 63, 64 and 74 of the Constitutional Law on the Constitutional Court, the Constitutional Court HOLDS:

1. The obligations stipulated in the Protocol on the Exchange of Information in Electronic Form among Member States of the CIS for the Purposes of Tax Administration signed on November 2, 2018 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. 3 December, 2019 DCC-1494

December 11, 2019 DCC - 1496