

**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 PRESCRIBED BY THE
PROTOCOL ON MAKING AMENDMENTS TO THE 12 JUNE 2006 CONVENTION BETWEEN
THE REPUBLIC OF ARMENIA AND THE SWISS CONFEDERATION FOR THE
AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND ON
CAPITAL SIGNED ON 12 NOVEMBER 2021 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 prescribed by the Protocol on Making Amendments to 12 June 2006 Convention between the Republic of Armenia and the Swiss Confederation for the Avoidance of Double Taxation 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

July 12, 2022

DCC-1658