

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

**THE CASE ON CONFORMITY OF ARTICLE 23 OF THE RA LAW ON TAXES AND  
ARTICLE 170<sup>3</sup> OF THE CODE OF THE REPUBLIC OF ARMENIA ON ADMINISTRATIVE  
OFFENCES WITH THE CONSTITUTION OF THE REPUBLIC OF ARMENIA ON THE  
BASIS OF THE APPLICATION OF THE HUMAN RIGHTS DEFENDER OF THE  
REPUBLIC OF ARMENIA**

Rapporteur H. Nazaryan

Proceeding from the results of consideration of the case and ruled by Article 100, Point 1, Article 101, Part 1, Point 8, Article 102 of the Constitution of the Republic of Armenia, Articles 63, 64 and 68 of the RA Law on Constitutional Court, the Constitutional Court of the Republic of Armenia **HOLDS**:

1. Article 23 of the RA Law on Taxes is in conformity with the Constitution of the Republic of Armenia.
2. Article 170<sup>3</sup> of the Code of the Republic of Armenia on Administrative Offences is in conformity with the Constitution of the Republic of Armenia, in the framework of the legal positions expressed in this decision.
3. In accordance with Article 102(2) of the RA Constitution this decision is final and enters into force from the moment of its announcement.

February 18, 2014  
DCC - 1139