

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

**ON THE CASE CONCERNING THE CONFORMITY OF ARTICLE 30.2, PARTS 1, 2 AND 5
OF THE LAW OF THE REPUBLIC OF ARMENIA ON TAXES 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 30.2, Parts 1, 2 and 5 of the Law of the Republic of Armenia on Taxes are in conformity with the Constitution of the Republic of Armenia, taking into consideration the legal positions expressed in this decision.
2. In accordance with Article 102(2) of the RA Constitution this decision is final and enters into force from the moment of its announcement.

30 January 2013

DCC – 1073