

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

**ON THE CASE CONCERNING THE CONSTITUTIONALITY OF THE OBLIGATIONS
PRESCRIBED BY THE PROTOCOL ON MAKING AMENDMENTS TO THE
PROTOCOL OF 11 DECEMBER 2009 ON THE EXCHANGE OF INFORMATION IN
ELECTRONIC FORM BETWEEN THE TAX AUTHORITIES OF THE MEMBER
STATES OF THE EURASIAN ECONOMIC UNION ON THE AMOUNTS OF INDIRECT
TAXES PAID SIGNED IN MOSCOW ON 22 AUGUST 2023**

Based on the examination of the case and subject to Article 168(3), and Article 170 §§ 1 and 4 of the Constitution, as well as guided by 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 the Protocol of 11 December 2009 on the Exchange of Information in Electronic Form between the Tax Authorities of the Member States of the Eurasian Economic Union on the Amounts of Indirect Taxes Paid signed in Moscow on 22 August 2023 comply with the Constitution.

2. Pursuant to Article 170 § 2 of the Constitution, this Decision shall be final and shall enter into force upon its promulgation.

PRESIDENT

A. DILANYAN

March 5, 2024

DCC-1717