

**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 AGREEMENT BETWEEN THE
GOVERNMENT OF THE REPUBLIC OF ARMENIA AND THE HONG KONG
SPECIAL ADMINISTRATIVE REGION OF THE PEOPLE’S REPUBLIC OF CHINA
FOR THE ELIMINATION OF DOUBLE TAXATION WITH RESPECT TO TAXES ON
INCOME AND THE PREVENTION OF TAX EVASION AND AVOIDANCE SIGNED
IN YEREVAN ON 24 JUNE 2024**

Based on the results of an examination of the Case and guided by point 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 **DECIDED:**

1. The obligations prescribed by the Agreement between the Government of the Republic of Armenia and the Hong Kong Special Administrative Region of the People’s Republic of China for the Elimination of Double Taxation with respect to Taxes on Income and the Prevention of Tax Evasion and Avoidance signed in Yerevan on 24 June 2024, comply with the Constitution.

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

PRESIDING JUDGE

A. DILANYAN

11 February 2025

DCC - 1768