

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

ON THE CASE CONCERNING THE DETERMINATION OF THE ISSUE REGARDING THE CONFORMITY OF THE OBLIGATIONS STIPULATED BY THE AGREEMENT ON AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL SIGNED ON 22 MAY 2009 IN YEREVAN BETWEEN THE REPUBLIC OF ARMENIA AND THE REPUBLIC OF CROATIA WITH THE CONSTITUTION OF THE REPUBLIC OF ARMENIA

Rapporteur M. Topuzyan

Based on the results of the consideration of the case and in accordance with Point 2, Article 100, Points 1 and 4, Article 102 of the Constitution, Articles 63 and 64 of the RA Law on “The Constitutional Court”, the Constitutional Court of the Republic of Armenia **DECIDED:**

1. Obligations stipulated in the Agreement between the Republic of Armenia and the Republic of Croatia for the Avoidance of Double Taxation and Prevention of Fiscal Evasion with Respect to Taxes on Income, signed in Yerevan, May 22, 2009 with the Constitution of the Republic of Armenia.
2. Pursuant to Part 2, Article 102 of the RA Constitution, this decision is final and enters into force from the date of publication.

September 8, 2009
DCC - 821