

**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 (WITH ATTACHED PROTOCOL) BETWEEN THE GOVERNMENT OF THE REPUBLIC OF ARMENIA AND THE GOVERNMENT OF THE REPUBLIC OF CYPRUS SIGNED ON 17 JANUARY 2011 IN NICOSIA WITH THE CONSTITUTION OF THE REPUBLIC OF ARMENIA

Rapporteur V. Poghosyan

Based on the results of the hearing and ruled by Point 1, Article 100 and Article 102 of the Constitution of the Republic of Armenia, Articles 63, 64 and 69 of the Law of the Republic of Armenia on “The Constitutional Court”, the Constitutional Court of the Republic of Armenia **H E L D:**

1. 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 (With Attached Protocol) between the Government of the Republic Of Armenia and the Government of the Republic of Cyprus signed on 17 January 2011 in Nicosia are in conformity with the Constitution of the Republic of Armenia
2. Pursuant to Part 2, Article 102 of the Constitution of the Republic of Armenia this decision is final and enters into force from the date of publication.

April 19, 2011
DCC – 960