

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

**ON THE CASE OF CONFORMITY OF THE OBLIGATIONS STIPULATED BY THE
CONVENTION BETWEEN THE REPUBLIC OF ARMENIA AND THE KINGDOM OF
DENMARK FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION
OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL
SIGNED IN COPENHAGEN ON 14 MARCH 2018 WITH THE WITH THE CONSTITUTION
OF THE REPUBLIC OF ARMENIA**

Rapporteur H. Nazaryan

Based on the review of the case and governed by clause 3 of article 168, parts 1 and 4 of article 170 of the Constitution, articles 63, 64 and 74 of the Constitutional Law on the Constitutional Court, the Constitutional Court **HOLDS:**

1. The obligations stipulated by the Convention between the Republic of Armenia and the Kingdom of Denmark for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital signed in Copenhagen on 14 March 2018 are in conformity with the Constitution of the Republic of Armenia.

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

9 July, 2019

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