

**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 IN THE
CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS
(AMENDED BY 2010 PROTOCOL) SIGNED IN STRASBOURG ON JANUARY 25, 1988
WITH THE CONSTITUTION**

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 of the Republic of Armenia, articles 63, 64 and 74 of the Constitutional Law on the Constitutional Court, the Constitutional Court **HOLDS:**

1. The obligations stipulated in the Convention on Mutual Administrative Assistance in Tax Matters (Amended by 2010 Protocol) signed in Strasbourg on January 25, 1988 are in conformity with the Constitution

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

3 December, 2019

DCC-1490