

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 ARTICLE 2 OF THE RA CIVIL CODE, ARTICLE 26 PART 5 OF THE RA LAW ON TAXES, ARTICLE 2 PART 2 OF THE RA LAW ON “VALUE ADDED TAX”, ARTICLE 115 AND ARTICLE 118 PART 1 OF THE RA ADMINISTRATIVE PROCEDURE CODE WITH THE CONSTITUTION OF THE REPUBLIC OF ARMENIA ON THE BASIS OF THE APPLICATION OF THE CITIZEN ARAM SHMAVONYAN

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. Article 2 of the RA Civil Code is in conformity with the Constitution of the Republic of Armenia.
2. Article 26 Part 5 of the RA Law on “Taxes” is in conformity with the Constitution of the Republic of Armenia.
3. Part 2, Article 2 of the RA Law on “Value-Added Tax” is in conformity with the Constitution of the Republic of Armenia.
4. To recognize Part 1, Article 115, Part 1, Article 118 of the RA Administrative Procedure Code as contradicting to the requirements of Article 1, Part 1, Article 18 and Part 1, Article 19 of the Constitution of the Republic of Armenia and invalid.
5. Ruled by Part 3, Article 102 of the RA Constitution and by the provisions of Parts 15-17, Article 68 taking into consideration, that from the moment of adoption of the Decision of the Constitutional Court the abolishment of the challenged legal norms can bring to creation of legal gap, which in its turn will undermine the legal security, to determine 31 March 2009 as the final date when the legal norms, which has been recognized contradicting to the RA Constitution and invalid by Point 4 of the final part of the respective decision, will lose their force and by this to give the RA National Assembly an possibility to conform in complex the legislative regulations to the demands of the respective decision.
6. 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.