

**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 3 NOVEMBER 2009 IN KUWAIT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF ARMENIA AND THE GOVERNMENT OF THE STATE OF KUWAIT WITH THE CONSTITUTION OF THE REPUBLIC OF ARMENIA

Rapporteur H. Nazaryan

Proceeding from the results of examination of the case and ruled by Article 100(2), Parts 1 and 4, Article 102 of the RA Constitution, Articles 63, 64 and 72 of the RA Law on Constitutional Court, the Constitutional Court of the Republic of Armenia **DECIDES:**

1. The obligations, set forth in Agreement on Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to the Taxes on Income and on Capital signed on 3 November 2009 in Kuwait between the Government of the Republic of Armenia and the Government of the State of Kuwait, are in conformity 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.

April 20, 2010
DCC-878