

Legal Newsletter

(January 2020)

The present Newsletter refers to important legislative changes that have been made to various legislative and subordinate acts in January 2020.

N473 Decree of Georgian Government

On January 22, 2020, an amendment was made to N473 Decree of Georgian Government “on approval of regulations for Dispute Settlement Bodies” of December 14, 2011 and Article 39 of “Dispute Settlement Bodies’ Regulations” adopted by the Decree was formulated as follow:

“Article 39. Sending and submitting a decision

1. The interim and final decision of the Dispute Settlement Body shall be notified to the Parties. If necessary, it is permissible to send the decision to a third party, subject to tax privacy.
2. The decision of Dispute Settlement Body shall be served to the plaintiff in a material or electronic form within 5 working days after its receipt, in accordance with the procedure established by Article 44 of the Tax Code of Georgia.
3. Upon serving decision in material form, a certified copy of Dispute Settlement Body Decision is sent to the plaintiff, while upon serving decision in electronic form, Dispute Settlement Body Decision shall be sent to the plaintiff via the official website of the Revenue Service (www.rs.ge) – with Authorized User Page
4. In case of conditions provided by the Article 44 of Georgian Tax Code, announcement of Dispute Settlement Body Decision is possible by placement of decision on the Official Web-

Page of the Revenue Service. The decision of the Dispute Settlement Body shall be publicly announced by the Dispute Settlement Body.]

5. The decision of the Dispute Settlement Body shall be deemed delivered after the occurrence of the relevant circumstance/moment of the form of serving/submission of the document provided by the Article 44 of the Tax Code of Georgia. "

The resolution came into force upon announcement.

N25 Resolution of the Government of Georgia

On January 14, 2020, based on the First Paragraph of Article 12 of the Organic Law of Georgia on Normative Acts and Section 5 of Article 129 of the Customs Code of Georgia, the instruction "on Conditions for Creation of Free Zone, amount of the submission Warranty for its creation, rules for functioning of the Free Zone, Storage of Goods and Customs Control" has been approved.

The law, except for the second part of the amendments, came into force on the 15th day after its announcement while the second part of the amendments came into force immediately after its announcement. Immediately after enforcement of this Resolution, N11 Decree of 5 January, 2011 Georgian Government "on Conditions for Creation of Free Zone, amount of the submission Warranty for its creation, rules for functioning of the Free Zone, Storage of Goods and Customs Control" has been declared as void.

The Resolution came into force upon announcement and applies to legal relations arising from September 1, 2019.

N476 Resolution of the Government of Georgia

On January 1, 2020, an amendment was made to N476 Decree of October 1, 2018 of Georgian Government “on Approval of Technical Regulation of Construction Materials” and the First Section of Article 12 of the Technical Regulation “on Construction Materials” approved by this Resolution was formulated as follow:

“1. In order to place construction materials via import at the Georgian Market, the importer is obliged to electronically submit “Pre-Reference of Construction Products Import” to the Revenue Service and LEPL Market Supervisory Agency (hereinafter the Agency) via Web-Page of LEPL Revenue Service (hereinafter the Revenue Service), of which form, filling and confirmation rule is determined by the Joint order of the Minister of Finance of Georgia and the Minister of Economy and Sustainable Development of Georgia. ”

The resolution came into force upon announcement.

Nº01-15/N Order of the Minister of Internally Displaced Persons from the Occupied Territories, Labour, Health and Social Affairs of Georgia

On January 30, 2020, on the basis of the First Section of the Article 6 of the Organic Law of Georgia “on Labor Safety” and “O” Sub-Section of Section 2 of the Article 6 of Decree approved by N473 Resolution of 14 September, 2018 of Georgian Government “on approval of resolution of the Ministry of Internally Displaced Persons from the Occupied Territories, Labour, Health and Social Affairs of Georgia, “the Rule for Risk Assessment in Workplace” has been approved.

The purpose of the Rule for Risk Assessment in Workplace is to define the minimum requirements, procedures for occupational risk assessment in the workplace and to assist employers to conduct prevention measures for occupational safety and health of employees. This rule shall apply to the activities provided by the First Section of the Article 2 of the Organic Law of Georgia on Labor Safety.

The order came into force upon announcement.