



Legal Newsletter

(April 2021)

The present newsletter contains significant legislative amendments made in various legislative and sub-legislative acts in April 2021.

The Law of Georgia on “General Education”

On 30th of March, 2021, legislative amendments were made in the Law of Georgia on “General education”. Based on the mentioned amendments, the following changes were made in the law:

1. “ The following paragraphs "ts³" - "ts⁵" were added to the first paragraph of an article 26:

„Ts³) Takes measures for functioning of the medical service space (cabinet /medical center) in Georgian general educational institutions/schools;

Ts⁴) approves the standards of the medical staff activity for general educational institutions/schools of Georgia together with the Ministry of Internally Displaced Persons from the Occupied Territories, Labor, Health and Social Affairs of Georgia;

Ts⁵) approves the rules of functioning of the medical service space (cabinet/medical center) in the general educational institutions/schools of Georgia together with the Ministry of Internally Displaced Persons from the Occupied Territories, Labor, Health and Social Affairs of Georgia;

2. Article 33:

a) The following paragraph “e¹” was added to the first paragraph of the article 33:

„E¹) To create appropriate conditions for functioning of the medical service space (cabinet /medical center) in the general educational institution/school for the protection of students' health and their perfect development”;

b) Sub-paragraph “e” of paragraph 2 was formed as follows:



„E) To ensure the creation of safe food conditions on the territory of the general educational institution/school; "

You can see the above Law at the link: <https://matsne.gov.ge/>, with the registration code: 430050000.05.001.020312

The Law entered into force on 13rd of April, 2021.

Order №48/04 of the President of the National Bank of Georgia

On 30th of March, 2021, in accordance with the provisions of the Law of Georgia on “Promoting the Prevention of Money Laundering and Financing Terrorism, the rule of electronic implementation of preventive measures by the accountable person was approved. The rule of electronic implementation of preventive measures by the accountable person applies to the accountable persons under the supervision of the National Bank of Georgia, who without direct contact with the client and/or the person acting on behalf of the client, electronically implement the preventive measures specified in article 10, paragraph 1, subparagraphs “a” - “c” of the Law of Georgia on the Prevention of Money Laundering and Financing of Terrorist Financing. The purpose of this rule is to assist accountable persons in developing and implementing necessary procedures for the electronic identification/verification of clients and establish minimum measures to prevent money laundering and financing terrorism during electronic identification/verification.

It is important to note that, among many other issues, this rule regulates the introduction of an electronic identification/verification process by an accountable person, stages of the electronic identification verification process, information update procedure and obligations, conditions for termination of the electronic identification/verification process, and supervisory measures and/or sanctions.

Present Order is accompanied by the annex N1 (list of countries) and the annex N2 (questionnaire on electronic implementation of preventive measures by an accountable person).



You can see the above order at the link: <https://matsne.gov.ge/>, with the registration code: 220090000.18.011.016557

The Order entered into force on 1st of April, 2021.

Order №74 of the Minister of Finance of Georgia

On 4th of April, 2021, significant legislative amendments were made in the order of the Minister of Finance of Georgia "on approval of the rule for registration, identification and verification of a player by the permit holder of arranging a lottery, gambling and/or gaming via system-electronic form." As a result of these amendments, several articles of the order were amended, which, during the registration, mainly regulate the list of minimum information that must be indicated/obtained, conditions of admissibility of information changes, obligation of the operator, in case of citizen of Georgia and a holder of a residence permit, the identification data of the person, checking in the electronic database of the LEPL - Public Service Development Agency during a player registering and in approaching risks.

The amendments also affected to the article regulating the transitional provisions of the previous Order, which differently regulates the dates and terms of implementation of this or that mandatory procedure and actions, on which it is important to pay maximum attention from the employed of this field.

You can see the amendments made in the above order in detail at the link: <https://matsne.gov.ge/> with the registration code: 040170310.22.033.017462.

The Order entered into force on 6th of April, 2021 and it is valid to the legal relationships raised from 1st of March, 2021.



Order №11/N of the Minister of Education and Science of Georgia

On 8th of April, 2021, significant amendments were made in the order №04/N of the Minister of Education and Science of Georgia of 11th of January, 2017 “on approval of the rules for enrollment and suspension of student status in a General Educational Institution”. Based on these changes, article 9 of the order (suspension of student status) was amended with new edition. Accordingly, the conditions of suspension of student status, terms, grounds, conditions for automatically suspension of a student status and other sub-paragraphs, which were regulated by the article 9 of the Order, were regulated differently.

It is important that the school administration shall pay maximum attention to these amendments.

You can see the the amendments made in the above order in detail at the link: <https://matsne.gov.ge/> with the registration code: 430050000.22.022.018011.

The Order entered into force on 12th of April, 2021.

Order №10/N of the Minister of Education and Science of Georgia

On 12th of April, 2021, legislative amendments were made in the "order № 95/N of the Minister of Education, Science, Culture and Sports of Georgia of 9th of September, 2020 "on the approval of the rules and conditions for conducting the learning process remotely and evaluating the obtained results in Georgian General Educational Institutions. According to these amendments, several articles of the order were amended. In particular, articles regulating asynchronous and hybrid learning were formed with new edition, It was also determined that the remotely learning model is chosen by the school and agreed with the relevant resource center, with the form of an application specified in the rule attached to the order (with annex №1). In case of selection of any remote learning model before the beginning of the school year, the school shall apply in writing to the relevant resource center no later than 14 days before the beginning of the school year, and during the school year, no later than 5 days after the circumstances.



Among the amendments made in the order, it should be noted that the new version defines the recommended duration of lessons during synchronous remote learning with reference of the relevant classes.

It should be said that the order is accompanied by annex N1, which defines the form of the remote learning agreement for general educational institutions, and the school administration should use this form to regulate the above relations.

You can see the amendments made in the above order in detail at the link: <https://matsne.gov.ge/> with the registration code: 430050000.22.022.018010

The Order entered into force on 12th of April, 2021.

Order №82 of the Minister of Finance of Georgia

On 14th of April, 2021, significant legislative changes were made in the Order № 916 of the Minister of Finance of Georgia of 30th of December, 2009 "on accounting of budget revenues and implementation of payments and reporting of overpaid or error revenue payments in the budget". Based on this amendment, several articles of the order were amended with the new edition, namely:

1. Paragraph „b" of the article 10 was removed.
2. Article 11:
 - a) The first paragraph was formulated with following edition:
„1. Refund of overpaid tax and/or sanction shall be made in the relevant cases defined by the tax legislation of Georgia on the basis of a payment order submitted in the State Treasury by the Audit Department of the Revenue Service (hereinafter referred as the authorized tax authority).
 - b) Paragraph 2 was removed;
 - c) Paragraph 3 was formed with following edition:
„3. Refund of overpayments or other wrong payment or transfers of other revenues and/or in case of transfer of funds from other revenues and/or in case of applying to the unified treasury



account with incorrect symbols of the budget code, the error is corrected by the state treasury from the unified account of the treasury.

d) Paragraph 3¹ was formed with following edition:

„3¹. Refund of overpaid or wrong tax payment and/or sanction money refund and error correction operations may also be carried out by posting the relevant documentation in the informational system of the Treasury Service electronically. "

e) Paragraph 4 was formed with following edition:

„4. Refund or correction of overpaid or wrong amounts, which are not regulated by this instruction and do not contradict the current legislation, may be made by the State Treasury in agreement with the Head of the Treasury Service upon submission of appropriate documentation by the taxpayer.

f) Paragraph 6 was formed with following edition:

„6. The State Treasury prepares a report on the refund of payment and overpaid taxes and the transfer of other revenues which is submitted to the Ministry of Finance of Georgia monthly ”

3. Article 13:

a) Sub-paragraph „A” of Paragraph 2 was formed with following edition

„a) The sum of the amount of taxes and/or sanctions paid by the taxpayer to the budget (including the customs sanction) exceeds the sum of the amount of taxes and/or sanctions (including the customs sanction) accrued on the taxpayer's personal registration card";

b) Paragraph 3 was removed;

g) Paragraph 4 was formed with following edition

„4. Overpayment of tax within the balance of the return of the unified account of the Treasury and/or the payment order on the amount of the sanction is submitted without tax audit within 1 month from the submission of the taxpayer's request. ”;

d) Paragraph 5 was removed;

4. Chapter VII and article 14 was removed;

You can see the amendments made in the above order in details at the link: <https://matsne.gov.ge/> with the registration code: 190040000.22.033.017464

The Order entered into force on 19th of April, 2021.



The Order 34/N of the Minister of Internally Displaced Persons from the Occupied Territories, Labor, Health and Social Affairs of Georgia

On 15th of April, 2021, significant amendments were made in the Order N01-133/N of 29th of December 2020 of the Minister of Internally Displaced Persons from the Occupied Territories, Labor, Health and Social Affairs on the approval of the rules for reimbursement of Leave for Pregnancy, Childbirth and Child Care, as well as adoption of a Newborn. Based on these amendments, several articles of the order were formed with new edition, which are mainly about the assistance rules for granting leave for caring a child to an employed parent (father), the conditions for issuing a child's birth certificate and a certificate issued by the relevant institution, the number of days of paid leave used by the child's mother, employee obligation, a list of documents to be submitted to the Agency to ensure assistance, regulator norms of pregnancy, childbirth and child care for employee, as well as articles regulating the list of assistance conditions for the adoption of a child and other important regulator articles.

In addition to the above, it should be noted that sub-paragraph "b¹" of paragraph 7 was added to this order, according it, in the cases specified in sub-paragraph „b-d" of the article 4 the first paragraph, the agency verifies the information if the parent of the child, who requests assistance, is an acting public servant. The source of the information is the United Electronic System of Human Resources Management of public institutions (eHRMS) of the LEPL Civil Service Bureau .

You can see the amendments made in the above order in details at the link: <https://matsne.gov.ge/> with the registration code: 470230000.22.035.016862

The Order entered into force on 1st of May, 2021.

The Resolution №173 of the Government of Georgia

On 16th of April, 2021, legislative amendments were made in the Resolution №255 of the Government of Georgia of 31st of May, 2019 “on the rules and conditions for issuance of



construction permits and commissioning of buildings”, In particular, on the basis of the mentioned amendments, paragraph 9-„10 days before the completion of the construction phase indicated in the permit conditions, the permit holder is obliged to notify the public supervisory body about the completion of the construction phase" was removed from the article 20 from „the rules and conditions for issuance of construction permits and commissioning of buildings” approved by the resolution.

You can see the amendments made in the above resolution in details at the link: <https://matsne.gov.ge/> with the registration code: 300310000.10.003.022728

The Resolution entered into force on 19th of April, 2021.

Order №94 of the Minister of Finance of Georgia

On 23rd of April, 2021, significant changes were made in the order of the Minister of Finance of Georgia „to approve the rules of conductiong current control procedures, writing-off of inventory, repayment of recognized tax debt, implementation of measures to ensure payment of tax debt and criminal proceedings." From the amendments made to the order it should be noted that chapter XV² was added to the order after the chapter XV¹. This chapter regulates the terms of deferral payment of recognized tax debt, in particular, the procedure for deferring the payment of a recognized tax debt, the procedure for making a decision to defer payment of a recognized tax debt, terms and conditions of concluding a deferral agreement and revoke the decision to defer payment of the recognized tax debt.

You can see the amendments made in the above order in detail at the link: <https://matsne.gov.ge/> with the registration code: 200090000.22.033.017465

The Order entered into force on 26th of April, 2021.



The Resolution №13 of the Batumi City Council

On 27th of April, 2021, the rule of submitting an architectural project and permit documentation, or its part, in electronic form and related electronic proceedings was approved for construction on the territory of Batumi Municipality. This rule regulates the conditions for carrying out proceedings and services of architectural project and/or submission of electronic form of permit documentation or part of it, through an electronic document management system. According to this rule, the start of administrative proceedings and the procedure for submitting an application, submission of documentation, participation of the interested party in the administrative proceedings, review of the application and procedure of making decision, electronic service terms and electronic service instructions were defined.

You can see the amendments made in the above resolution in detail at the link: <https://matsne.gov.ge/> with the registration code: 010250050.35.132.016516

The Resolution entered into force on 27th of April, 2021.

The Resolution №14 of Batumi City Municipality Council

On 27th of April, 2021, legislative changes were made in the resolution №12 of the Batumi City Council adopted on 25th of February, 2020 on determining the obligation of a detailed notification for the construction of a II class building within the administrative boundaries of the Municipality of Batumi. In particular, based on the above amendments, the first article of the resolution was formed with a new edition:

„Article 1

Instead of the obligation to obtain a construction permit of II class individual houses, II class ancillary buildings intended for their functioning and for construction (reconstruction) of II class fences, within the administrative boundaries of Batumi Municipality, a detailed construction notice shall be established, in accordance with the rules established by law.”



You can see the amendments made in the above resolution in details at the link:
<https://matsne.gov.ge/> with the registration code: 010250050.35.132.016519

The Resolution entered into force on 27th of April, 2021.