



## Legal Newsletter

(May 2021)

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

### The Law of Georgia on “General Education”

On 27<sup>th</sup> of April, 2021, legislative amendments were made to the Law of Georgia on General Education. Based on these amendments an article 33<sup>2</sup> was added to the law, which defines the rights and obligations of a private school towards a student:

1. In case of financial debt of a student, the private school is obliged to let a student finish the current academic semester.

2. A private school is entitled to terminate the status of a student with financial debt after the end of the current academic semester, within a reasonable period before the beginning of the next academic semester, in order to ensure the safe mobility of the student in accordance with the rules established by the legislation of Georgian.

3. The private school is obliged to notify the student's legal representative in writing form as soon as the financial debt arises and to provide him/her with a reasonable period of time to fulfill the relevant obligation, as well as to explain the consequences of non-fulfillment of this obligation.

4. The private school is obliged to notify the Ministry and the student's legal representative in writing form about the decision of termination student's status no later than the day after the decision.



5. In case of termination of student's status with the basis provided in paragraph 2 of this article, the private school is obliged to provide the student's personal file and the documents to the receiving school to be submitted for enrollment on the next working day.

6. In case of mobility the private school is obliged to provide the receiver school with student's personal file and the documents with the request of the student's legal representative for enrollment within 3 working days after receiving the relevant request and submitting the relevant application by the student's legal representative, also return the prepaid tuition fee (if any) to the student's legal representative within 5 working days.

7. The failure act of paragraphs 3<sup>rd</sup>-6<sup>th</sup> of this article by a private school is grounds for abolition of its authorization.

8. In case the student terminates his/her education in another private school on the grounds provided in the paragraph 2<sup>nd</sup> of this article, the Ministry will ensure that the student has access to get education in a public school before the beginning of the next academic semester in accordance with the rules established by the legislation of Georgia.

You can see the above law at the link: <https://matsne.gov.ge/>, with the registration code: 430050000.05.001.020319

The Law entered into force on 4<sup>th</sup> of May, 2021.

## The Law of Georgia on the “Deposit Insurance System”

On 28<sup>th</sup> of April, 2021, a number of legislative amendments were made to the Law of Georgia on the Deposit Insurance System. On the basis of these amendments, several articles of the law were formed in different edition, from them should be mentioned, the amendments related to the aim of law and its regulation scope, the articles regulating the definition of terms and etc. Besides above-mentioned, supplements were made to the Agency rights, according to it the Agency has the right to conduct a repo operation with a commercial bank, and if necessary, the Agency, in agreement with the Board, makes a decision to change the limit, which is formalized by a legal act.



It can be said that the articles of the law undergone fundamental amendments and supplements, which must be emphasized by the interested party.

You can see the above law in details at the link: <https://matsne.gov.ge/>, with the registration code: 220050000.05.001.020318

The Law will enter into force from 1<sup>st</sup> of January, 2022.

## The Order №13/N of the Minister of Education and Science of Georgia

On 29<sup>th</sup> of April, 2021, the legislative amendments were made in the order №13/N of the Minister of Education and Science of Georgia. Based on these amendments, several articles defined by the order were amended. Among them amendments were made to the articles regulating the sectors, shifts and educational buildings, ensuring the publicity of information, the conclusion of the multidisciplinary team, the procedures for enrolling/enrolled students in the first grade, the restoration of student status.

Besides the above articles, other articles defined by the order were formed with new edition, which is a must to be studied in detail by the school administration.

You can see the above Order in details at the link: <https://matsne.gov.ge/>, with the registration code: 430050000.22.022.018013

The Order entered into force on 5<sup>th</sup> of May, 2021.

## The Order №113 of the Minister of Finance of Georgia

On 19<sup>th</sup> of May, 2021, an amendment was made to the rule approved by the Order №994 of the Minister of Finance of Georgia of 31<sup>st</sup> of December, 2010, "on conducting current control



procedures, write-off of goods and materials, repayment of recognized tax debt, implementation of measures to ensure payment of tax debt, approval of the rule of law violation proceedings: specifically, after an article 37<sup>20</sup>, the following article 37<sup>21</sup> was added:

„Article 37<sup>21</sup>. The process of investigation the accuracy of the data showed in the" Taxpayer Information Card ":

1 In accordance with an article 491 of the Tax Code of Georgia, within the general analytical procedures, the tax authority is authorized to carry out the investigation of the data accuracy represented in the "Taxpayer Information Card" defined by the article 111 of the instruction approved by the Order №996 of the Minister of Finance of Georgia "On Tax Administration" of 31<sup>st</sup> of December, 2010 and analyze the relevant information.

2. The accuracy of the data represented in the "Taxpayer Information Card" can be investigated by communicating with the taxpayer, at this time the taxpayer is obliged, at the request of the authorized person of the tax authority, to provide him with an explanation and/or relevant documentation.

3. The authorized person of the tax authority will represent the information received in the process of investigating the data on the relevant software module. ”

You can see the above Order in details at the link: <https://matsne.gov.ge/>, with the registration code: 200090000.22.033.017468

The Order entered into force on 21<sup>st</sup> of May, 2021.

## The Order №114 of the Minister of Finance of Georgia

On 19<sup>th</sup> of May, 2021, legislative amendments were made to the Order №114 of the Minister of Georgia. Specifically, the instruction, approved by the Order № 996 of the Minister of Finance of Georgia "On Tax Administration" made on 31<sup>st</sup> of December, 2010, was amended and the paragraph 4 of the article 9 was formed as follows:



„4. The tax authority is entitled to issue the information about the seller/sender and/or buyer/receiver and/or the transporter, including the driver name and surname, identification/personal number, state number of the vehicle and date of transportation indicated in the consignment note:

- A) In case of request of the owner/lessee of the vehicle;
- B) In case of request of the transporter, or the driver.”

You can see the above Order in details at the link: <https://matsne.gov.ge/>, with the registration code: 200090000.22.033.017469

The Order entered into force on 21<sup>st</sup> of May, 2021.

## The Resolution №217 of the Government of Georgia

On 14<sup>th</sup> of May, 2021, significant legislative amendments were made to the Resolution №655 of the Government of Georgia of 30<sup>th</sup> of October 2020 “on the approval of the rules and conditions for Subsidizing Utility Taxes”. Based on these amendments, the following article 7<sup>1</sup> was supplemented to the article 7 of the Resolution:

„Article 7<sup>1</sup> 1. Legal entities, in accordance with the requirements of the legislation (including the legal acts of the Georgian National Energy and Water Regulatory Commission), under their own responsibility shall ensure the correction of the lists of household users subject to the subsidy of utility bills submitted by them on the basis of this resolution until 15<sup>th</sup> of April, 2021 (if any), submission to the Ministry and amendment of the relevant agreement no later than 31<sup>st</sup> of May, 2021.

2. The Ministry is not entitled to check the accuracy of the data provided in this article (list of household users and the amount to be reimbursed). The responsibility for the submitted information is on the legal entities, with the current legislation. "

You can see the above Resolution in details at the link: <https://matsne.gov.ge/>, with the registration code: 280000000.10.003.022772

The Resolution entered into force on 18<sup>th</sup> of May, 2021.



## The Resolution №222 of the Government of Georgia

On 18<sup>th</sup> of May, 2021, on the basis of the Resolution N222 of the Government of Georgia was approved the rule of submitting the investment plan and to make decision on the investment plan. The purpose of this rule is to establish the investment plan submission and decision-making procedures for the cases provided in the article 4, paragraph 2, sub-paragraph “b” and paragraph 3 of the article 7 of the Organic Law of Georgia on “Agricultural Land Ownership”. This rule regulates the supervision stages of reviewing and the implementation of the investment plan, submitting an application for an investment plan, determining the compliance of the application with the legislation of Georgia and the procedures for reviewing the application, procedures for making a decision on the investment plan, the terms of making the agreement, defining commitments for the implementation of the investment plan, relevant responsibility and etc.

You can see the above Resolution in details at the link: <https://matsne.gov.ge/>, with the registration code: 370020000.10.003.022777

The Resolution entered into force on 19<sup>th</sup> of May, 2021.

## Resolution №241 of the Government of Georgia

On 31<sup>st</sup> of May, 2021, significant amendments were made to the Resolution №322 of the Government of Georgia of 23<sup>rd</sup> of May, 2020 on the approval of the rules of Isolation and Quarantine. Based on these amendments, several articles of the Order were formed with new redaction, specifically:

1. The first paragraph of the 2nd article was formed with the following redaction:

„1. International air, land and sea travelings are allowed under the paragraph 4<sup>1</sup> of the article 11 of this Rule and in the cases defined by the Order №164 of the Government of Georgia of 28 th of January, 2020" on the approval of measures to prevent the possible spread of the New Coronavirus in Georgia and the operational response plan for New Coronavirus disease.



2. Paragraph 4<sup>1</sup> of the article 6 was formed with the following redaction:

„4<sup>1</sup>. Working of food objects/restaurants/bars/ cafes for both outdoor and indoor is allowed from 05:00 to 23:00, except the social events provided in the first paragraph of the 5th article with the delivery service and product delivery (also known as "Take Away" and "Drive"). During the receiving guests, the recommendations of the Ministry of Internally Displaced Persons from the Occupied Territories, Labor, Health and Social Affairs of Georgia must be taken. ”

2. Paragraph 4<sup>2</sup> of the article 6 was formed with following redaction:

„4<sup>2</sup>. Working of food objects/restaurants/ bars/cafes located in shopping malls on weekends are also allowed for both indoor and outdoor, as well as product delivery (also known as "Take Away" and "Drive") and delivery service. (also known as "Delivery" service). ”.

4. Sub-paragraph „a” of paragraph 4<sup>1</sup> of the article 11 was formed with the following redaction:

„a) In the case of international air traveling, any person arriving from a foreign country (despite nationality) will not be subject to the restrictions specified in this Regulation if he/she submits a document certifying the full course of covid vaccine (two doses and one dose in the case of Johnson & Johnson vaccination).

5. Subparagraph "a2" was added in article 11, paragraph 4<sup>1</sup> :

„a2) In case of international air, land and sea travelings by the Order №164, annex 2 paragraph 11<sup>th</sup> of the Government of Georgia of 28<sup>th</sup> of January, 2020" on the approval of measures to prevent the possible spread of the New Coronavirus in Georgia and the operational response plan for New Coronavirus disease, the people with the document confirming the full course of covid vaccine (two doses, and in case of Johnson & Johnson vaccination - one dose) and a negative PCR test in the last 72 hours prior to the visit to Georgia will not be restricted by defined rules, except for the case provided in sub-paragraph "a1" of the same paragraph; ”

6. The sub-paragraph C of 11th article, paragraph 4<sup>1</sup>, was formed with following redaction

„C) Persons from a foreign country, who do not belong to the people referred in sub-paragraphs" a ", "a2 "and" b "of this paragraph and article 115 of this Rule, must present a document



confirming the PCR test made during the last 72 hours at the border checkpoints and on the 3rd day after crossing the border must take the PCR test at their own expense;

You can see the above Resolution in details at the link: <https://matsne.gov.ge/>, with the registration code: 470230000.10.003.022797

The Resolution entered into force on 1<sup>st</sup> of June, 2021.