



Legal Newsletter

(June 2022)

The present newsletter contains significant legislative amendments made in various legislative and sub-legislative acts in June 2022.

Tax Code of Georgia

On the 9th of June, 2022, Article 82 (exemption from tax), part 2, sub-paragraph "A.C" of the Tax Code of Georgia was formed with a new edition.

You can see the full version of the amendment to the document at the link: <https://matsne.gov.ge>, with the registration code: 200000000.05.001.020579.

The Law entered into force upon its publication.

Civil Code of Georgia

On the 9th of June, 2022 an amendment was made in Article 1191¹ of the Civil Code of Georgia and the status of a single parent was defined.

You can see the full version of the amendment to the document at the link: <https://matsne.gov.ge>, with the registration code: 040000000.05.001.020580.



The Law, except the first paragraph of this Law, entered into force upon its publication.

The first paragraph of the Law entered into force from 1 July 2022.

The Order №40/m of the Minister of Education and Science of Georgia

On the 1st of June, 2022 chapter X³ of the "National Curriculum" approved by Order № 40/m of the Minister of Education and Science of Georgia made on May 18, 2016 "on the Approval of the National Curriculum" was supplemented, that defined different conditions from the regulations established by Articles 36, 38 and 43 of the National Curriculum of the 2021-2022 academic year.

You can see the full version of the amendment to the document at the link: <https://matsne.gov.ge>, with the registration code: 430210000.22.022.018170.

The Order entered into force upon its publication.

Order №487 of the Minister of Finance of Georgia

On the 2nd of June, 2022 paragraphs 4 and 5 were supplemented to Article 22 (division and unite of immovable real estate) of the instruction approved by Order №487 of the Minister of Justice of Georgia made on December 31, 2019, "about the Public Registry".

You can see the full version of the amendment to the document at the link: <https://matsne.gov.ge>, with the registration code: 040150000.22.027.017322.

The Order entered into force upon its publication.



Order №1-1/249 of the Minister of Economy and Sustainable Development of Georgia

On the 9th of June, 2022 the regulation of the Legal Entity under the Public Law - Spatial and Urban Building Development Agency, was approved in accordance with section 4 of Article 141 of the Code of Spatial Planning, Architectural and Construction Activities of Georgia and in accordance with the Article 6, paragraph 3, sub-paragraph "O" of the "Regulations of the Ministry of Economy and Sustainable Development of Georgia" approved by the resolution №70 of the Government of Georgia made on February 11, 2016.

You can see the full version of the amendment to the document at the link: <https://matsne.gov.ge>, with the registration code: 040030000.22.024.016746.

The Order entered into force from 11th of June.

Order №M-6 of the Head of the Accounting, Reporting and Audit Supervision Service

On the 10th of June, 2022 an amendment was made "in the rules for registration of users on the reporting website, submission of reports by entities and disclosure of submitted information approved by the order №m-6 made on May 21, 2019 of the head of the accounting, reporting and audit supervision service "on the approval of the rules for registration of users on the reporting website, submission of reports by entities and disclosure of submitted information" according to which the fourth category enterprise, in the insertion of general information about the subject, in addition to the information provided in the first paragraph of this article, shall additionally indicates the name, surname, personal number and mobile phone number of the person responsible for providing the entity's report to the interested person, and, in case of consent, shall tick the transfer button of the information submitted by them to the Credit Information Bureau and/or LLP "Enterprise in Georgia".



You can see the full version of the amendment to the document at the link: <https://matsne.gov.ge>, with the registration code: 350080000.64.076.016110

The Order entered into force upon its publication.

Order №996 of the Minister of Finance of Georgia

On the 13th of June, 2022 sub-paragraph "i" of paragraph 8, Article 41 (Appendix №II-09) , (Declaration of Profit Tax) of the instruction approved by the Order №996 of the Minister of Finance of Georgia "on Tax Administration" made on December 31, 2010 was formed by the new edition.

You can see the full version of the amendment to the document at the link: <https://matsne.gov.ge>, with the registration code: 200090000.22.033.017594.

The Order entered into force upon its publication.

On the 13th of June, 2022 an amendment was made in the same order and sub-paragraph "C,B" of paragraph 5, Article 40¹ (monthly declaration of profit tax) (Appendix №II-08⁶) was formed with the new direction.

You can see the full version of the amendment to the document at the link: <https://matsne.gov.ge>, with the registration code: 200090000.22.033.017593.

The Order entered into force upon its publication.

On the 21st of June, 2022 an amendment was made in the same order Article 11 (electronic registration) of the instruction approved by the order №996 of the Minister of Finance of Georgia "on tax administration", made on December 31, 2010, was formed with a new edition.



You can see the full version of the amendment to the document at the link: <https://matsne.gov.ge>, with the registration code: 200090000.22.033.017597.

The Order entered into force from 1st of July, 2022.

Order №994 of the Minister of Finance of Georgia

On the 21st of June, 2022 an amendment was made in the rule approved by the order №994 of the Minister of Finance of Georgia made on December 31, 2010, "about conducting ongoing control procedures, write-off of commodities and materials, repayment of recognized tax debts, implementation of measures to ensure payment of tax debts, approval of the rule for conducting proceedings for legal violations", according to which the first - 3rd paragraphs of Article 38¹ (temporarily non-withdrawal debt) were formed by the new edition.

You can see the full version of the amendment to the document at the link: <https://matsne.gov.ge>, with the registration code: 200090000.22.033.017598

The Order entered into force upon its publication.

On June 29 2022, in the same order - an amendment was made in the rule approved by the order №994 of the Minister of Finance of Georgia made on December 31, 2010, "about conducting ongoing control procedures, write-off of commodities and materials, repayment of recognized tax debts, implementation of measures to ensure payment of tax debts, approval of the rule for conducting proceedings for legal violations", according to which, paragraph 5 of Article 22 (control of compliance with the rules for use of SSA-of cash register machines) and paragraph 5 of Article 23⁶ and Article 23⁶ (control of compliance with the rules of use of SSA and technical means with the data necessary for the activation of the SAM module) were formed by the new edition.



You can see the full version of the amendment to the document at the link: <https://matsne.gov.ge>, with the registration code: 200090000.22.033.017599.

The Order entered into force upon its publication.

Order №74/ m of the Minister of Education and Science of Georgia

On the 16th of June, 2022 "in accordance with the resolution №131 of the Government of Georgia made on March 16, 2011, "on the approval of the rules for issuing grants, regulations of grant competitions and evaluation criteria of grant projects by the legal entity under public law - the Shota Rustaveli National Science Foundation of Georgia, the regulation of the scientific research grant competition promoting the protection and development of the official language, that is attached to named Order, was approved.

You can see the full version of the amendment to the document at the link: <https://matsne.gov.ge>, with the registration code: 440050000.22.022.018182.

The Order entered into force upon its publication.

Order №01-36/m of the Minister of IDPs from the Occupied Territories of Georgia, Labor, Health and Social Protection

On the 27th of June, 2022 an amendment was made in the Order №01-36/m of the Minister of IDPs from the Occupied Territories of Georgia, Labor, Health and Social Protection made on April 20, 2021,



"concerning the approval of the form of the administrative offence report, the rule of its filling and submission, the form of the resolution on the charging of fine and the form of the execution sheet to be used by the labor inspection service of the public law legal entity under the state control of the Ministry of Labor, Health and Social Protection of IDPs from the occupied territories of Georgia" according to which the appendixes approved by the order (form of administrative offense report); (Rule of filling and submission of the report of administrative offense); (form of the resolution on charging fine); (form of execution sheet) were formed by the new edition.

You can see the full version of the amendment to the document at the link: <https://matsne.gov.ge>, with the registration code: 470230000.22.035.016981.

The Order entered into force upon its publication.

Order №257 of the Minister of Finance of Georgia

On the 29th of June, 2022 appendixes of the instruction approved by the order №257 of the Minister of Finance of Georgia made on August 29, 2019 "concerning the approval of instructions on the movement and registration of goods in the customs territory of Georgia" were formed with a new edition (Instruction on customs supervision (Appendix №3); Instruction "on re-export" (Appendix №16)).

You can see the full version of the amendment to the document at the link: <https://matsne.gov.ge>, with the registration code: 230210000.22.033.017600.

The Order entered into force upon its publication.



Order №70/04 of the President of the National Bank of Georgia

On the 29th of June, 2022 the attached rule for determining, imposing and enforcement of the amount of fine for violation of the Georgian legislation on the prevention of money laundering and terrorism financing towards investment funds and members of its management body was approved by the order №70/04 of the National President of Georgia.

You can see the full version of the amendment to the document at the link: <https://matsne.gov.ge>, with the registration code: 220010000.18.011.016626.

Order entered into force after 15 days upon its publication.

Resolution №136 of the Government of Georgia

On the 8th of June, 2022 in accordance with the sub-paragraph 4, Article 20, of the Organic Law of Georgia "on normative acts", an amendment was made in the resolution №136 of the Government of Georgia made on August 11, 2005 "on approval of the regulation on the rules and conditions for issuing licenses for the extraction of minerals" and several articles of the regulation "on the rules and conditions for issuing a license for the extraction of useful minerals" approved by the resolution were formed with a new edition (The direct rule for issuing a mineral extraction license, the validity period of the license, license conditions, making changes to the license, basis for exemption from the license).

You can see the full version of the amendment to the document at the link: <https://matsne.gov.ge>, with the registration code: 380050000.10.003.023496.

The Resolution entered into force upon its publication.



Resolution №280 of the Government of Georgia

On the 8th of June, 2022 rules for the types of service, relevant fee rates, fee payment, exemption from payment and refund of paid fees by legal entity under public law - spatial and urban development agency, were approved by Resolution №280 of the Government of Georgia.

You can see the full version of the amendment to the document at the link: <https://matsne.gov.ge>, with the registration code: 040030000.10.003.023492.

The Resolution entered into force from the 11th of June, 2022.

Resolution №300 of the Government of Georgia

On the 8th of June, 2022 in accordance with Article 49¹, paragraph 2 of the Law of Georgia "on state property", the "rule for determining compensation for changing/canceling the condition of privatization/transfer to ownership of state property" was approved, that is attached to the resolution.

You can see the full version of the amendment to the document at the link: <https://matsne.gov.ge>, with the registration code: 040110030.10.003.023512

The Resolution entered into force upon its publication.

Resolution №255 of the Government of Georgia

On the 8th of June, 2022 in accordance with Article 20, paragraph 4 of the Organic Law of Georgia "on normative Acts", an amendment was made to the Resolution №255 of the Government of Georgia



made on May 31, 2019 "on the rules and conditions for issuing construction permits and putting buildings into operation" and sub-paragraph "d" of paragraph 2, Article 3 (authorized administrative bodies and conflict of interest) of the "rules and conditions for issuing construction permits and putting buildings into operation" approved by the resolution was formed with a new edition.

You can see the full version of the amendment to the document at the link: <https://matsne.gov.ge>, with the registration code: 300310000.10.003.023501.

The Resolution entered into force from the 11th of June, 2022.

Resolution №289 of the Government of Georgia

On the 8th of June, 2022 in accordance with Article 20, paragraph 4 of the Organic Law of Georgia "on normative Acts", an amendment was made to the Resolution №289 of the Government of Georgia made on July 20, 2011 "on approval of technical regulations on elevator safety", according to which the elevator provided by the technical regulation is an object containing increased technical risk provided by the Code of Product Safety and Free Circulation and in accordance with the product safety and free circulation code it is supervised by the legal entity under public law - Technical and Construction Supervision Agency. The technical regulation approved by the same resolution was formed by the new edition.

You can see the full version of the amendment to the document at the link: <https://matsne.gov.ge>, with the registration code: 300160070.10.003.023508.

The Resolution entered into force upon its publication.



Resolution №322 of the Government of Georgia

On the 14th of June, 2022 by the Resolution №322 of the Government of Georgia made on May 23, 2020 "on approval of isolation and quarantine rules" was approved following: "any person arriving from abroad (regardless of citizenship) upon departure from any country and crossing the border into the territory of Georgia is exempted from the obligation to present a document confirming the full course of the covid vaccine or a negative response to the PCR test conducted in the last 72 hours before the visit, and from the obligation of self-isolation."

You can see the full version of the amendment to the document at the link: <https://matsne.gov.ge>, with the registration code: 470230000.10.003.023529.

The Resolution entered into force from the 15th of June, 2022.

Resolution №368 of the Government of Georgia

On the 17th of June, 2022 in accordance with Article 20, paragraph 4 of the Organic Law of Georgia "on normative acts", several articles were removed from the Resolution №368 made on June 15, 2020 of the Government of Georgia "on approval of the rule of wearing face masks": Article 3: a) first paragraph: A.A) Sub-paragraph "A.B" of Sub-paragraph "A"; A.B) "B"; b) paragraph 2; Article 4, paragraph 2, sub-paragraph "e").

You can see the full version of the amendment to the document at the link: <https://matsne.gov.ge>, with the registration code: 470230000.10.003.023534.

The Resolution entered into force from the 20th of June, 2022.



Resolution №339 of the Government of Georgia

On 27th of June, 2022 in accordance with the Article 741, Part 8 of the Maritime Code of Georgia, the "rule of using the entrance channel of the port of Georgia" was approved, which is attached to the named order.

You can see the full version of the amendment to the document at the link: <https://matsne.gov.ge>, with the registration code: 400010020.10.003.023550.

The Resolution entered into force upon its publication.