



## Legal Newsletter

(July 2022)

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

### Order №996 of the Minister of Finance of Georgia

On 7<sup>th</sup> of July, 2022, Article N 665 (separate cases when the place of service provision is determined by a rule different from Article 162<sup>1</sup>, parts 3 or 12-14 of the Tax Code of Georgia) of the instruction approved by the Minister of Finance of Georgia "on tax administration" was formed with a new edition.

You can see the full version of the amendment to the above document at the link: <https://matsne.gov.ge>, with the registration code: 200090000.22.033.017602.

The Order entered into force upon its publication.

In the same order, on 7<sup>th</sup> of July, 2022, an amendment was made and subsections "f" and "g" of paragraph 4 of Article 88 (filling in the annual property tax declaration of the enterprise/organisation) were formed with a new edition.



You can see the full version of the amendment to the above document at the link:  
<https://matsne.gov.ge>, with the registration code: 200090000.22.033.017601.

The Order entered into force upon its publication.

In the same order, on 14<sup>th</sup> of July, 2022, an amendment was made, and part III of the instruction appendix №II-06 ("Declaration of tax withheld at the source of payment") was formed with a new edition.

You can see the full version of the amendment to the above document at the link:  
<https://matsne.gov.ge>, with the registration code: 200090000.22.033.017604

The Order entered into force upon its publication.

## Order №1-1/298 of the Minister of Economy and Sustainable Development of Georgia

On 8<sup>th</sup> of July, 2022, the resolution of the legal entity under public law - Resorts Development Agency was approved.

You can see the full version of the amendment to the above document at the link:  
<https://matsne.gov.ge>, with the registration code: 040030000.22.024.016751.

The Order entered into force from 15<sup>th</sup> of July.

## Order №02/m of the Minister of Education and Science of Georgia



On 11<sup>th</sup> of July, 2022 paragraphs 14-17 were supplemented to Article 13 of the "regulations of the internal audit department of the Ministry of Education and Science of Georgia" approved by Order №02/m of the Minister of Education and Science of Georgia made on March 26, 2021 on the approval of the regulations of the Internal Audit Department of the Ministry of Education and Science of Georgia"

„14. In the system of the Ministry, the function of internal audit is carried out through consulting and assurance activities.

15. Consulting activity is a service, the features and scope of which is agreed with the internal audit object and which serves to improve the internal audit object's risk management, control and improving governance processes and create additional value, without assuming managerial responsibility by the internal auditor, subject to the following basic conditions:

a) Consulting services may include providing consultation, giving advice, training and facilitation;

b) Before performing consulting activities, the subject of internal audit and the object of internal audit shall agree on the goals, scope, responsibilities and other issues of the service, in accordance with the procedures of consulting activities;

c) Internal auditors performing consulting services may assist the internal audit entity in developing and implementing risk management methodology and control systems, as well as identifying and evaluating risks and controls;

d) Consulting activities should be carried out in accordance with international standards and procedures of consulting activities.

16. The assurance activity is carried out in the form of an internal audit and includes an objective study of evidence for the purpose of independent assessment of risk management, control and governance processes of the internal audit facility.

17. The features, scope, internal audit objects, inspection frequency, time/period, content of the report and other issues related to the implementation of the internal audit are



determined directly by the internal audit entity, in accordance with the internal audit methodology and international standards.

You can see the full version of the amendment to the above document at the link: <https://matsne.gov.ge>, with the registration code: 010240030.22.022.018192.

The Order entered into force upon its publication.

## Order №1/m of the Head of the National Environment Agency

On 11<sup>th</sup> of July, 2022 on the approval of the regulation on holding an auction for the purpose of issuing a license for use, determining the initial price for issuing a license for use, and the method of payment" an amendment was made to the regulation "on holding an auction for the purpose of issuing a license for use, determining the initial price for issuing a license for use, and the method of payment" and paragraph 5 of Article 11 of the regulation was formed with the following:

„5. Unless otherwise established by the license issuer when announcing the auction, the relevant license shall be issued to the winner of the auction within 7 working days after he/she submits the document (receipt) confirming the payment of the final/offered amount fixed at the auction to the license issuing authority.”

You can see the full version of the amendment to the above document at the link: <https://matsne.gov.ge>, with the registration code: 360160000.61.073.016005

The Order entered into force upon its publication.



## Order №257 of the Minister of Finance of Georgia

On 11<sup>th</sup> of July, 2022 Appendices of the instruction approved by the order №257 of the Minister of Finance of Georgia made on August 29, 2019 "on approving the instructions on the movement and clearance of goods in the customs territory of Georgia" were formed with a new edition (Instruction „on Customs Control" (Appendix №2); Instruction „on Customs Supervision" (Appendix №3), Instruction „on Transit Procedures" (Appendix №7), etc.

You can see the full version of the amendment to the above document at the link: <https://matsne.gov.ge>, with the registration code: 230210000.22.033.017605.

The Order entered into force upon its publication.

In the same order, on the 20<sup>th</sup> of July, 2022 on approving the instructions on the movement and registration of goods in the customs territory of Georgia" approved "on the declaration and registration of goods in the customs procedure or re-export" (Appendix № 8) and declaration classifier (Appendix №19) were formed with a new edition.

You can see the full version of the amendment to the above document at the link: <https://matsne.gov.ge>, with the registration code:230210000.22.033.017606

The Order entered into force upon its publication and its validity extended for legal relationships arising from June 1, 2022.



## Order №892 of the Minister of Internal Affairs of Georgia

On 15<sup>th</sup> of July, 2022 amendments were made to the approved rule "on approval of the rules for issuing of notice regarding registration of lien, notice of conviction and legal status of mechanical vehicle by LEPL- Service Agency of the Ministry of Internal Affairs of Georgia" which was, according to which the rules for payment of fees for the provision of services, deadlines for issuing documents were defined.

You can see the full version of the amendment to the above document at the link: <https://matsne.gov.ge>, with the registration code: 010240060.22.034.017259

The Order entered into force upon its publication and its validity extended for legal relationships arising from July 14, 2022.

## Order №m-22 of the Head of the Accounting, Reporting and Auditing Supervision Service

On 15<sup>th</sup> of July, 2022 „on approval of additional qualification requirements for accounting, reporting and auditing supervision service officials" an amendment was made to the additional qualification requirements of accounting, reporting and auditing supervision service officials approved by the order of the head of the accounting, reporting and audit supervision service №m-22 made on July 20, 2018 and subsections "a", "b" and "c" of Article 4 were formed with the following redaction:

- „a) Higher education (legal and/or psychological education is a must);
- b) at least 2 years of work experience in the field of human resources management and/or legal direction (experience in public service is desirable);
- c) Law of Georgia "on Public Service", Organic Law of Georgia "Labor Code of Georgia", Law of Georgia "on accounting, reporting and auditing", Order №223 of the Minister of



Finance of Georgia made on September 14, 2016 "on approving the regulations of the accounting, reporting and auditing supervision service".

You can see the full version of the amendment to the above document at the link: <https://matsne.gov.ge>, with the registration code:010240080.64.076.016111

The Order entered into force upon its publication.

## Order №487 of the Minister of Justice of Georgia

On 21<sup>st</sup> of July, 2022 paragraph 3 of Article 24 of the instruction approved by Order №487 of the Minister of Justice of Georgia made on December 31, 2019 "on approving the instruction about the public registry" was formed with a new edition, according to which, in order to discuss the issue and make the appropriate decision regarding the change of purpose of agricultural or non-agricultural land plot or its part, additional documents shall be submitted along with other documentation provided by the legislation, (substantiated statement about the necessity to change the purpose of the land; information issued by the authorized body of the relevant municipality, etc.).

You can see the full version of the amendment to the above document at the link: <https://matsne.gov.ge>, with the registration code: 040150000.22.027.017338.

The Order entered into force upon its publication.



## Order №24 of the Director of the Maritime Transport Agency of the Ministry of Economy and Sustainable Development of Georgia

On 25<sup>th</sup> of July, 2022 the updated edition of the "Harbor Rules" was approved.

You can see the full version of the amendment to the above document at the link: <https://matsne.gov.ge>, with the registration code: 310040000.55.067.016150.

The Order entered into force upon its publication.

## Resolution № 341 of the Government of Georgia

On first of July, 2022 was approved "Technical regulation - on minimal requirements for safety and health protection in the workplace.

You can see the full version of the amendment to the above document at the link: <https://matsne.gov.ge>, with the registration code: 300160070.10.003.023552

The Resolution entered into force upon its publication.

## Resolution №373 of the Government of Georgia

On 18<sup>th</sup> of July, 2022 Types of services to be provided in connection with own services and amounts of fees, the rules for payment of fees, exemption from payment and return of paid fees of the legal entity of public law - the House of Justice were approved.

You can see the full version of the amendment to the above document at the link: <https://matsne.gov.ge>, with the registration code: 040030000.10.003.023583.

The Resolution entered into force from the 1<sup>st</sup> of August, 2022.





## Resolution №257 of the Government of Georgia

On 26<sup>th</sup> of July, 2022 in accordance with Article 20, paragraph 4 of the Organic Law of Georgia "on Normative Acts" an amendment was made "on the rules for issuing permits and permit conditions for the construction of objects of special importance (including Radiation or Nuclear Objects)" and the subsection "Z77" with the following content was supplemented to the paragraph 2 of Article 50 of the resolution:

„Z77) Arrangement of an artificial island/peninsula and related works in the Black Sea water are.

You can see the full version of the amendment to the above document at the link: <https://matsne.gov.ge>, with the registration code: 040030000.10.003.023583.

The Resolution entered into force upon its publication.

## Resolution №508 of the Government of Georgia

On 15<sup>th</sup> of July, 2022 in accordance with Article 20, Clause 4 of the Organic Law of Georgia "on Normative Acts", an amendmnets was made in the Resolution №508 of the Government of Georgia made on December 29, 2011 within the scope of " legal entity under public law operating in the sphere of governance of the Ministry of Justice of Georgia - state Services Development Agency and delegated authority „on approval of the rules of services provided by a consular official, the amounts of fees charged for these services and the rules for payment of fees", according to which the 6th article of the Resolution (the procedure for payment of service fees provided by the agency) was formed with a new edition.



You can see the full version of the amendment to the above document at the link:  
<https://matsne.gov.ge>, with the registration code: 010240060.10.003.023581

The Resolution entered into force from the 1<sup>st</sup> of August, 2022.