



## Legal Newsletter (February 2023)

The present newsletter contains significant legislative amendments made in various legislative and sub-legislative acts in February 2023.

### Code of Administrative Offenses of Georgia

On the 9<sup>th</sup> of February, 2023 chapter XII<sup>1</sup> with the following content (administrative offenses in the field of public procurement) was supplemented to the Code of Administrative Offenses of Georgia, etc.

You can see the full version of the amendment to the above program at the link: <https://matsne.gov.ge>, with the registration code: 020000000.05.001.020796.

This Law, except for Article 165<sup>23</sup> of the Code stipulated by the first article, part 3 of this Law, will come into force on January 1, 2025.

Article 165<sup>23</sup> of the Code stipulated by the first article, part 3 of this Law shall come into force from the 1<sup>st</sup> of January, 2029.

### The Law of Georgia "On Gaming Business Fees"



On the 9<sup>th</sup> of February, 2023 an amendment was made in the Law of Georgia "on Gaming Business Fees" and the first paragraph of Article 3 (fee payer); Article 4 (fee objects), etc. were formed with a new edition.

You can see the full version of the amendment to the above appendix at the link: <https://matsne.gov.ge>, with the registration code: 210020000.05.001.020780.

The Law, except for the first article of this Law, came into force upon its publication.

The first article of the Law will come into force on the 1<sup>st</sup> of June, 2024.

## **Order №01-133/M of the Minister of IDPs from the Occupied Territories of Georgia, Labor, Health and Social Affairs made on the 29<sup>th</sup> of December, 2020**

On the 2<sup>nd</sup> of February, 2023 the following amendment was made in the order №01-133/M of the Minister of IDPs from the occupied territories of Georgia, Labor, Health and Social Affairs made on the 29<sup>th</sup> of December "on the approval of the rules for payment of leave due to pregnancy, childbirth and child care, as well as adoption of a newborn", by the order №7/M of the Minister of IDPs from the Occupied Territories of Georgia, Labor, Health and Social Affairs.

1. The preamble of the order was formed with the following redaction:  
Articles 37, 38 and 39 of the "Labor Code of Georgia", article 21 of the Law of Georgia "on the structure, powers and procedures of the government of Georgia", article 64, paragraph 3 of article 80, paragraph 2, article 84 of the Law of Georgia "on Public Service", article 25 of the Organic Law of Georgia "on normative acts" and "paid leave due to pregnancy, childbirth and child care, also, regarding the determination of the amount of monetary assistance to be given for the period of paid leave due to the adoption of a newborn and some measures to be taken" considering the Resolution №33 of the Government of Georgia made on the 24<sup>th</sup> of January, 2023, in order to regulate the payment of leave due to pregnancy, childbirth and child care, as



well as the adoption of a newborn, the first paragraph of the first article (general provisions); Article 2, sub paragraph "d" (definitions of terms), etc. 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: 470230000.22.035.017030

The Order came into force upon its publication and is extended from the relationships arising on the 1<sup>st</sup> of January, 2023.

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

On the 3<sup>rd</sup> of February, 2023, paragraph 4 (correction of VAT amount), Article 73<sup>3</sup> of the instruction approved by the Order №996 of the Minister of Finance of Georgia made on the 31<sup>st</sup> of December, 2010 on tax administration" by the Order №34 of the Minister of Finance of Georgia, was formed with the new edition and after paragraph 9, paragraphs 10 and 11 were supplemented with the following content:

„10. In the case provided by subparagraph "d" of paragraph 4 of this article:

a) Besides the case specified in sub-paragraph "b" of this paragraph, in order to adjust the amount of VAT, the taxpayer submits to the tax authority a declaration of the form established by Appendix №III-24<sup>1</sup>, in which data will be entered in accordance with the names (contents) of the table;

b) If the circumstances causing the adjustment occurred during the tax audit, in the accounting period covered by the audit, the amount taxable under VAT is adjusted by the tax authority.

11. The tax authority makes a decision regarding the adjustment of the VAT taxable amount required by the declaration provided in subparagraph "a" of paragraph 10 of this article, within two months from the date of registration of the declaration. The tax authority is entitled to request the taxpayer to provide additional documents or information. The amount subject to



VAT will be adjusted in case of a relevant decision by the tax authority. In addition, the reasoned decision on refusal to adjust the VAT amount is sent to the taxpayer no later than 5 working days after the decision is made."

2. The attached redaction appendix №III-24<sup>1</sup> was supplemented in the instruction.

You can see the full version of the amendment to the above document at the link: <https://matsne.gov.ge>, with the registration code: 200090000.22.033.017655.

The Order came into force upon its publication.

In the same order, on the 13<sup>th</sup> of February, 2023, by the Minister of Finance of Georgia "on the Tax Administration " the following amendment was supplemented to the instruction approved by the Order №996 of the Minister of Finance of Georgia made on the 31st of December, 2010.

1. Paragraph 5 of the Article 2 was formed with the following redaction:

„5. A natural person without Georgian citizenship is obliged to apply to the Revenue Service for tax accounting when tax and/or customs liability arises.

2. Paragraph 1<sup>3</sup> of the Article 3 was formed with the following redaction:

„1<sup>3</sup>. Tax registration of a natural person (except an individual entrepreneur), instead of the one provided in the first paragraph of this article, can be carried out based on a video call appeal to the tax authority. Applying for tax registration by video call of an individual is also a request to switch to electronic communication in accordance with paragraph 3 of Article 11 of this instruction. In a separate case, the tax authority is entitled, instead of applying via video call, to request the person to submit a statement corresponding to Appendix №I-01."

You can see the full version of the amendment to the above document at the link: <https://matsne.gov.ge>, with the registration code: 200090000.22.033.017656

The Order came into force from the 1<sup>st</sup> of March, 2023.



## Order №223 of the Minister of Finance of Georgia made on 14<sup>th</sup> of September, 2016

On the 16<sup>th</sup> of February, 2023 by the Order №48 of the Minister of Finance of Georgia "on approval of the regulation of the accounting, reporting and audit supervision service" an amendment was made to the regulation approved by the order №223 of the Minister of Finance of Georgia made on the 14th of September, 2016, and paragraph 2 of Article 2 (job functions); Article 3 (head of the office) etc. were formed with a new editorial.

You can see the full version of the amendment to the above instruction at the link: <https://matsne.gov.ge>, with the registration code: 010320020.22.033.017660

The Order came into force upon its publication.

## Order №04 of the Head of the Personal Data Protection Service made on the 2<sup>nd</sup> of March, 2022

On the 10<sup>th</sup> of February, 2023 according to the order №12 of the head of the Personal Data Protection Service "on the approval of the rule for studying the legality of personal data processing", an amendment was made to the rules for studying the legality of personal data processing approved by the order №04 of the Head of the Personal Data Protection Service made on the 2nd of March, 2022 and Article 1 (scope of regulation); Article 2, subparagraph "d" (notification), etc. were formed with a new redaction.

You can see the full version of the amendment to the above document at the link: <https://matsne.gov.ge>, with the registration code: 010100000.78.091.016012

The Order came into force upon its publication.



## Order №25/01 of the President of the National Bank of Georgia made on the 22<sup>nd</sup> of February, 2010

On the 15<sup>th</sup> of February, 2023 the order №25/01 of the President of the National Bank of Georgia made on the 22<sup>nd</sup> of February, 2010 "on approval of the procedure for submitting information on loan or other material obligations to the representative of the financial sector to the National Bank of Georgia" was declared invalid by the Order №31/04 of the President of the National Bank of Georgia.

You can see the full version of the amendment to the above document at the link: <https://matsne.gov.ge>, with the registration code: 220090000.18.011.016678

The Order came into force upon its publication.

## Order №001 of the director of the legal entity under public law - Pension Agency

On the 17<sup>th</sup> of February, 2023 by the Order №001 of the director of the legal entity under public law - Pension Agency, the order №001 "regarding the approval of the procedure for withdrawing from the funded pension scheme, returning pension contributions and investment and/or other income related to these contributions and re-joining" of the director of the legal entity under public law - Pension Agency made on the 27<sup>th</sup> of May, 2019 was declared invalid and attached rule was approved for withdrawal from the funded pension scheme, return of pension contributions and investment and/or other income related to those contributions and re-joining.

You can see the full version of the amendment to the above document at the link: <https://matsne.gov.ge>, with the registration code: 280030000.73.085.016014

The Order came into force from the 1<sup>st</sup> of March, 2023.



## Order №257 of the Minister of Finance of Georgia made on the 29<sup>th</sup> of August, 2019

On the 22<sup>nd</sup> of February, 2023 by the Order №51 of the Minister of Finance of Georgia "on approving instructions on movement and clearance of goods in the customs territory of Georgia"

1. Paragraph 5 of Article 5 of the instruction (Appendix №8) approved by Order №257 of the Minister of Finance of Georgia made on the 29<sup>th</sup> of August, 2019 "on declaration and registration of goods in the customs procedure or re-export" was formed with the following redaction:

„5. The customs declaration/re-export declaration for the goods imported or exported by mail is completed by the customs authority or the carrier of the mail, who represents the person (the receiver/sender of the mail), or the legal entity of the receiver/sender of the mail.

2. Sub-paragraph „a.b", paragraph 2, Article 25, was formed with the following redaction:

„a.b") Imported by the sea at the economic clearance zone "Poti" or at the customs checkpoint "Batumi Port", or transported by car submitted to the Customs Department's clearance offices, or delivered by post, not more than 10 liters of oil provided by codes 3403 19 100 00, 3403 19 200 00, 3403 19 800 00, 3403 99 000 00, 2710 19 710 00 – 2710 99 000 00 of the SES ESN;

You can see the full version of the amendment to the above document at the link: <https://matsne.gov.ge>, with the registration code: 230210000.22.033.017661

The Order came into force upon its publication.

## Resolution №255 of the Government of Georgia

On the 24<sup>th</sup> of February, 2023 on the basis of the Resolution №8 of the Government of Georgia an amendment was made to Resolution №255 of the Government of Georgia made on



the 5<sup>th</sup> of June, 2015 "on approval of the list of countries whose citizens can enter Georgia without a visa", and

1. the first paragraph of the note of the appendix approved by the resolution was formed with the following redaction:

„1. Citizens of the countries indicated in the appendix have the right to enter Georgia without a visa and stay for a full 1 year, except for citizens of Ukraine."

2. Paragraph 11 with the following content was supplemented after the first paragraph:

„1<sup>1</sup>. Citizens of Ukraine have the right to enter Georgia without a visa and stay for a full period of 2 years."

You can see the full version of the amendment to the above Resolution at the link: <https://matsne.gov.ge>, with the registration code: 010120000.10.003.018640

The Resolution came into force upon its publication.