



## Legal Newsletter (March 2023)

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

### Order №150 of the Minister of Internal Affairs of Georgia

On the 3<sup>rd</sup> of March, 2023, an amendment was made to Order №150 made on the 31<sup>st</sup> of January, 2007 by the order №12 of the Minister of Internal Affairs of Georgia and Article 13<sup>1</sup>, Article 17 of the Instruction (registration marks, manner of issuing them), etc. were formed with a new edition.

You can see the full version of the amendment to the above program at the link: <https://matsne.gov.ge>, with the registration code: 310150000.22.034.017340.

The order, except for the first paragraph of Article 1 and Article 2, paragraphs 6 and 7 of this Order, entered into force immediately after its publication and its effect was extended to legal relationships arising from 1st of March, 2023.



Paragraph 1 of Article 1 and Paragraphs 6 and 7 of Article 2 of the Order came into force from the 7<sup>th</sup> of March, 2023.

## Order №98 of the Minister of Justice of Georgia

On the 7<sup>th</sup> of March, 2023 an amendment was made to the sub-paragraph "h", the first paragraph, Article 13 of Order №98 of the Minister of Justice of Georgia made on the 27<sup>th</sup> of July, 2011 "about the approval of the procedure for registration and removing from registration the citizens of Georgia and foreigners living in Georgia, issuing identity (residence) certificates, passports, travel passports and travel documents", by the Order №896 of the Minister of Justice of Georgia and it was formed with the following redaction:

„h) In the cases provided by Article 11, paragraph 1, sub-paragraph "b,c" and Article 20, paragraph 1, sub-paragraphs "c" and "d" of this Rule, to warn the witnesses in writing that providing false information from their part is punishable by criminal law. The witness must confirm with his signature that he has read and agrees with the text of the warning;"

You can see the full version of the amendment to the above appendix at the link: <https://matsne.gov.ge>, with the registration code: 010130000.22.027.017386.

The Order came into force upon its publication.

## Order №1 of the head of LEPL- the Anti-corruption Bureau



On the 8<sup>th</sup> of March, 2023 the regulation of the legal entity under public law - Anti-corruption Bureau was approved by the Order №1.

You can see the full version of the amendment to the above Regulation at the link: <https://matsne.gov.ge>, with the registration code: 040030000.81.094.016001.

Order, except for the sub-paragraphs "d"- "g" of the first paragraph, Article 3, subparagraphs "h"- "o", paragraph 2, Article 4, sub-paragraphs "f"- "h" of Article 6, sub-paragraphs "i"- "k" of Article 9 and Articles 12, 14 of the regulation, of the legal entity under public law - Anti-corruption Bureau approved by the present order, came into force upon its publication.

Sub-paragraphs "d"- "g" of the first paragraph, Article 3, subparagraphs "h"- "o", paragraph 2, Article 4, sub-paragraphs "f"- "h" of Article 6, sub-paragraphs "i"- "k" of Article 9 and Articles 12, 14 of the regulation, of the legal entity under public law - Anti-corruption Bureau approved by the present order, came into force from the 1<sup>st</sup> of September, 2023.

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

On the 13<sup>th</sup> of March, 2023 appendix №3 of the instruction "on Customs Supervision" and appendix №7 of the instruction „on Transit Procedure" of the order №257 of the Minister of Finance of Georgia made on the 29<sup>th</sup> of August, 2019 "on the approval of instructions on the movement and clearance of goods in the customs territory of Georgia", were formed with a new edition by the order №74 of the Minister of Finance 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: 230210000.22.033.017668

The Order came into force upon its publication and its effect was extended to the legal relations arising from the 9<sup>th</sup> of February, 2023.

In the same Order on the 16<sup>th</sup> of March, 2023 paragraph 9 of Article 20 of the instruction "about the rights and duties defined by the customs legislation of Georgia" (Appendix №1) "on the approval of instructions on the movement and clearance of goods in the customs territory of Georgia" was formed with a new edition by the order №80.

You can see the full version of the amendment to the above document at the link:

<https://matsne.gov.ge>, with the registration code: 230210000.22.033.017669.

The Order came into force upon its publication.

In the same Order on the 20<sup>th</sup> of March, 2023 „chapter VII admission of a person to the TIR procedure" was supplemented after the article 36 of the instruction "about the rights and duties defined by the customs legislation of Georgia" (Appendix №1) "on the approval of instructions on the movement and clearance of goods in the customs territory of Georgia" by the order №89.

You can see the full version of the amendment to the above document at the link:

<https://matsne.gov.ge>, with the registration code: 230210000.22.033.017673.



The Order shall come into force on the 30<sup>th</sup> day after its publication.

## Order №1-1/172 of the Minister of Economy and Sustainable Development of Georgia

On the 14<sup>th</sup> of March, 2023 an amendment was made to the Order №1-1/172 of the Minister of Economy and Sustainable Development of Georgia „on the approval of the procedure for holding an electronic auction during the disposal of state property and the transfer of the right of use, made on the 10<sup>th</sup> of February, 2011 by the order №1-1/96 of the Minister of Economy and Sustainable Development of Georgia and Article 10 (responsibility of the purchaser of state property in the event of an auction announced with certain conditions) and Article 12 (responsibility of the receiver of the right to use state property) were formed with a new edition.

You can see the full version of the amendment to the above instruction at the link: <https://matsne.gov.ge>, with the registration code: 040110030.22.024.016786.

The Order came into force upon its publication.

## Order №40/m; №119/m of the Minister of Education and Science of Georgia

On the 17<sup>th</sup> of March, 2023 an amendment was made in the Order №40/m of the Minister of Education and Science of Georgia "on approval of the national curriculum", made on the 18<sup>th</sup>



of May, 2016, by the Order №19/m of the Minister of Education and Science of Georgia, in particular, paragraphs 2 and 3 of the second article, Order №19/m made on the 8th of November, 2022 were formed with the following redaction:

„2. In the first article of this Order:

- a) The standard provided with the first paragraph for grades I and II of Georgian schools will come into force on the 15<sup>th</sup> of September, 2023, for grades III and IV from the 15<sup>th</sup> of September, 2024 and for grades V and VI from 15<sup>th</sup> of September, 2025;
- b) The standard provided with the paragraph 2 for grades I and II of non-Georgian schools/sectors will come into force on the 15<sup>th</sup> of September, 2023, for grades III and IV from the 15<sup>th</sup> of September, 2024 and for grades V and VI from 15<sup>th</sup> of September, 2025;
- c) The standard provided with the paragraph 3 for grades I and II of Georgian schools will come into force on the 15<sup>th</sup> of September, 2023, for grades III and IV from the 15<sup>th</sup> of September, 2024 and for grades V and VI from 15<sup>th</sup> of September, 2025; whereas for grades I and II of non-Georgian schools/sectors will come into force on the 15<sup>th</sup> of September, 2024, for grades III and IV from the 15<sup>th</sup> of September, 2025 and for grades V and VI from 15<sup>th</sup> of September, 2026 and 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: 430210000.22.022.018274.

The Order came into force upon its publication.

## Order №28/m of the Minister of Education and Science of Georgia



On the 17<sup>th</sup> of March, 2023 in paragraph 3 of Article 8 of the "rule for griffin of general educational institution manual/series" of the Order №28/m of the Minister of Education and Science of Georgia made on the 16<sup>th</sup> of February, 2017 "on the approval of the rule for making griffin of manual/series of the general educational institution" by the Order №20/m of the Minister of Education and Science of Georgia:

1. Sub-paragraph "c.a" of sub-paragraph "c" was formed with the following redaction:

„c.a) One printed copy (without cover) in a form that excludes the identification of the copyright owner and/or author;

2. Sub-paragraph i was formed with the following redaction:

„i) In the case of submitting an application for a manual/series mock-up of general education primary level- a document confirming at least 3 years of experience as a teacher at this level of general education (uploaded electronically) for one author of the manual/series mock-up and if there is more than one author, not less than 2 authors. In the case of submitting an application for a manual/series mock-up of general education basic and secondary level – a document confirming at least 3 years of experience as a teacher at the relevant level of general education for at least 1 author of the manual/series (uploaded electronically). This requirement does not apply in case of submission of an application for mockups of manuals/series of Abkhaz language and literature, chess and manuals/series created by a foreign author/publisher, on that authors of these manuals/series mockups.

You can see the full version of the amendment to the above document at the link: <https://matsne.gov.ge>, with the registration code: 430210000.22.022.018275.

The Order came into force upon its publication.



## Order №09/m of the Director of the Public Law under Legal Entity - Land Transport Agency

On the 17<sup>th</sup> of March, 2023 an amendment was made "in the approved rules for granting initial qualifications to persons involved in the transportation of dangerous goods by means of transport and/or international transfer-transportation" of the Order №09/N made on the 15<sup>th</sup> of September, 2022 of the Director of the Public Law under Legal Entity - Land Transport Agency "on the granting of initial qualifications to persons involved in the transportation of dangerous goods by means of transport and/or international transfer-transportation" by the Order №23/m of the Director of the Public Law under Legal Entity - Land Transport Agency and the procedure for training, testing and issuing the relevant document in order to grant initial qualification to persons involved in the transportation of dangerous goods by means of transport and/or international transportation was established by appendix 1.

You can see the full version of the amendment to the above document at the link: <https://matsne.gov.ge>, with the registration code: 310150000.77.090.016023.

The Order came into force from the 1<sup>st</sup> of April.

## Order №101 of the Minister of Finance of Georgia

On the 27<sup>th</sup> of March, 2023 by the Order №101 of the Minister of Finance of Georgia, for the legal entities under public law and non-entrepreneurial (non-commercial) legal entities provided in subsections "b1" and "b2" of Article 6 of the Budget Code of Georgia, in order to





spread the provisions defined by the same code to public schools and early and preschool education and education institutions/other preschool education institutions (hereinafter - organizations) of Georgia, the organizations were gradually transferred to the services of the state sub-departmental institution - the Treasury Service (hereinafter - the Treasury Service) within the sphere of governance of the Ministry of Finance of Georgia and their funds were transferred from the accounts of commercial banks to the unified account system of the Treasury, in accordance with this order.

You can see the full version of the amendment to the above document at the link: <https://matsne.gov.ge>, with the registration code: 190040000.22.033.017674.

The Order came into force from the 1<sup>st</sup> of April.

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

On the 28<sup>th</sup> of March, 2023 the following amendment was made in the approved instruction of 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 №108 of the Minister of Finance of Georgia:

1. Part III of Appendix №II-06 ("tax declaration of withholding Tax") was formed by the attached edition.

2. sub-paragraph "z7<sup>5</sup>-z7<sup>7</sup>", paragraph 6 of Article 38 shall be formed with the following redaction:

„z7<sup>5</sup>) In cell 67 - cash balance at the end of the reporting month, except for the amount specified in subsection "z7<sup>6</sup>" of the same paragraph



z7<sup>6</sup>) In cell 68 – unreturned amounts to the taxpayer's bank account(s) and/or to the cash register by accountable persons by the end of the reporting month;

z7<sup>7</sup>) In cell 69 – the number of accountable persons provided in cell 68."

You can see the full version of the amendment to the above document at the link:

<https://matsne.gov.ge>, with the registration code: 200090000.22.033.017676.

The Resolution came into force upon its publication.

## Order №m-2 of the Head of the Accounting, Reporting and Audit Supervision Service

On the 28<sup>th</sup> of March, 2023 the Code of Ethics of Professional Accountants (IESBA Code) (hereinafter - Code of Professional Ethics) established by the International Federation of Accountants (IFAC) (2022 edition) was introduced into action in Georgian by the Order №m-2 of the head of the accounting, reporting and audit supervision service.

The code of professional ethics stipulated by this order was posted on the website of the Accounting, Reporting and Audit Supervision Service ([www.saras.gov.ge](http://www.saras.gov.ge)).

You can see the full version of the amendment to the above document at the link:

<https://matsne.gov.ge>, with the registration code: 350080000.64.076.016118.

The Order came into force upon its publication.



## Order №84 of the Minister of Finance of Georgia

On the 28<sup>th</sup> of March, 2023 Order №84 of the Minister of Finance of Georgia made on the 17<sup>th</sup> of March, 2023 "on Taxation of tourist services with VAT" was declared invalid by the Order №129 of the Minister of Finance of Georgia.

You can see the full version of the document to the above amendment at the link: <https://matsne.gov.ge>, with the registration code: 190040000.22.033.017677.

The Order came into force upon its publication.

## Resolution №241 of the Government of Georgia

On the 10<sup>th</sup> of March, 2023 an amendment was made to the Resolution №241 of the Government of Georgia made on the 23<sup>rd</sup> of May, 2019 by the resolution №97 of the Government of Georgia and sub-paragraph g and etcetera (Practical activity of a teacher/special teacher (portfolio) of Article 3 of the "teacher's professional development and career advancement scheme" approved by the resolution, were formed with a new edition.

You can see the full version of the document to the above amendment at the link: <https://matsne.gov.ge>, with the registration code: 190040000.22.033.017677.

Resolution, except for paragraph 15 of the first article of the same resolution, came into force upon its publication.



The effect of paragraph 15 of the first article of the resolution was extended to the legal relationships arising from the 15th of December, 2022.

On the 10<sup>th</sup> of March, 2023 an amendment was made to the Resolution №241 of the Government of Georgia made on the 23rd of May, 2019 by the same resolution and Article 3 (definition of terms); Article 8 (granting the status of a leading teacher) and etcetera of the „teacher's professional development and career advancement scheme” approved by resolution were formed with a new edition.

You can see the full version of the document to the above amendment at the link: <https://matsne.gov.ge>, with the registration code: 430050000.10.003.023930.

The Resolution, except for paragraph 15 of the first article of the same resolution, came into force upon its publication.

The effect of paragraph 15 of the first article of the resolution was extended to the legal relationships arising from the 15<sup>th</sup> of December, 2022.

## Commission Resolution №2 of the on Citizenship Issues

On the 13<sup>th</sup> of March, 2023 by the Commission Resolution №1 of the Citizenship Issues following amendment was made to the provision approved by Commission Resolution №2 of the Citizenship Affairs made on the 4th of September, 2018:

1. Sub-paragraph "b", paragraph 3 of Article 26 was formed with the following redaction:



„b) A document confirming the legal basis of continuous residence in the territory of Georgia during the last 10 years - a document confirming the registration of the application for the determination of refugee status and a residence certificate.

2. Paragraph 1 of Article 53 was formed with the following redaction:

„1. A former citizen of Georgia, who has lost Georgian citizenship due to obtaining the citizenship of another country, has the right to apply to the agency for the granting of Georgian citizenship in the manner of restoration, until December 31, 2024 .

3. Paragraph 1 of Article 54 was formed with the following redaction:

1. A citizen of Georgia, in respect of whom a decision was not made until August 15, 2018, regarding the loss of Georgian citizenship due to obtaining the citizenship of another country, has the right to apply to the agency with a request to maintain Georgian citizenship", until December 31, 2024

You can see the full version of the document to the above amendment at the link:

<https://matsne.gov.ge>, with the registration code: 010110000.69.081.016006

The Resolution came into force upon its publication.

## Resolution of the Parliament of the Government of Georgia

On the 23<sup>rd</sup> of March, 2023 the "National strategy for the protection of human rights of Georgia (for the years 2022-2030)" was approved by the Resolution of the Parliament of Georgia.



You can see the full version of the document to the above amendment at the link:  
<https://matsne.gov.ge>, with the registration code: 010100000.09.001.016729.

The Resolution came into force upon its publication.

## Resolution №41 of the Government of Georgia

On the 30<sup>th</sup> of March, 2023 by the resolution №131 of the Government of Georgia, subchapter 903.2.8 of the approved technical regulations - "safety rules of buildings and structures" of the Resolution №41 of the Government of Georgia made on the 28th of January, 2016 - was formed with the following redaction:

„903.2.8. Dwelling group occupancies shall be fully protected by an automatic sprinkler system installed in accordance with subchapter 903.3.

1. A multi-apartment residential building of dwelling group 2, the occupied floor of which is not located higher than 37 m above the lowest level of the fire engine accessway.
2. Until April 1, 2028, it is not necessary to install an automatic sprinkler system in residential units (apartments) of dwelling group 2 multi-apartment high-rise buildings.
3. One-room or two-room residential buildings.

903.2.8.1. Dwelling-3 or Dwelling-4 group dwellings for persons with disabilities and singleton elderly people. 903.3 An automatic sprinkler system installed in accordance with the subchapter is allowed in dwelling-3 or dwelling-4 group dwellings, where there are 16 or less than 16 people with disabilities and singleton elderly people.

903.2.8.2. Care facilities 903.3 An automatic sprinkler system installed in accordance with the subchapter is allowed in care facilities where there are 5 or less than 5 people in one family dwelling.



You can see the full version of the amendment to the above Resolution at the link:

<https://matsne.gov.ge>, with the registration code: 300160070.10.003.023964

The Resolution came into force from the 1<sup>st</sup> of April.