



Legal Newsletter (April 2023)

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

Tax Code of Georgia

On the 4th of April, 2023 sections 10 and 11 of Article 4 of the Tax Code of Georgia (term of aging); Article 8 (definition of terms); Article 55 (fulfillment of the tax obligation during the liquidation of the enterprise/organization (including in the case of registration of the beginning of the dissolution process)) etc. were formed with new editions.

You can see the full version of the amendment to the above document at the link: <https://matsne.gov.ge>, with the registration code: 200000000.05.001.020844.

The Law, with the exception of section 12 and sub-paragraph b of paragraph 13 of this Law, came into force upon its publication.

Section 12 of Article 1 of the Law and sub-paragraph "b" of Section 13 shall come into force from the 1st of January, 2024.



Customs Code of Georgia

On the 4th of April, 2023 an amendment was made to the Customs Code of Georgia, in particular, subsection "H9" with the following content was supplemented to the first section of Article 6:

„H⁹) The following Articles were formed with new redaction: customs route - the trajectory determined by the customs authority for the movement of goods and/or vehicles subject to customs supervision in the customs territory of Georgia and/or the direction of shipping/transportation of these goods and/or vehicle to the destination (to the customs control zone or to the place determined by the customs authority or to any other place agreed with it) and article 8 (Exchange rate of the national currency of Georgia against the currency of a foreign country)

You can see the full version of the amendment to the above document at the link: <https://matsne.gov.ge>, with the registration code: 230000000.05.001.020845.

The Law came into force upon its publication.

Law of Georgia "On Enforcement Proceedings"



On the 4th of April, 2023 an amendment was made to the Law of Georgia "on Enforcement Proceedings", in particular, Article 13² was supplemented to Article 38 with the following content:

„13². Property Management Agency - the legal entity under public law of Tbilisi City Municipality and its creditors are exempted from the payment and imposition of fees.

You can see the full version of the amendment to the above document at the link: <https://matsne.gov.ge>, with the registration code: 070000000.05.001.020846.

The Law came into force upon its publication.

Order №257 of the Minister of Finance of Georgia

On the 3rd of April, 2023 according to order №119 of the Minister of Finance of Georgia, the following amendments were made in the order №257 of the Minister of Finance of Georgia made on the 29th of August, 2019 "on the approval of instructions on the movement and clearance of goods in the customs territory of Georgia":

1. After the paragraph 19 of the first article, paragraph 20 was supplemented with the following content:

„20. Instruction "on the possibility of using the "New Computerized Transit System (NCTS)" when carrying out customs formalities" (Appendix №20).

2. Article 7, with the following content, was supplemented after Article 6:

Article 7:



Instruction on the possibility of using the "New Computerized Transit System (NCTS)" approved by this order (Appendix №20), with the technical part of the "Association Agreement between Georgia, on the one hand, and the European Union and the European Atomic Energy Union and their member states, on the other hand" - to ensure the obligations assumed by the agreement on "Deep and Comprehensive Free Trade Area", in order to implement the "New Computerized Transit System/NCTS" during customs formalities, determines the measures to be taken temporarily."

3. Annex №20 of the redaction attached to the draft law was supplemented After №19 (Instructions on the possibility of using the "New Computerized Transit System (NCTS)" when performing customs formalities).

You can see the full version of the amendment to the above instruction at the link: <https://matsne.gov.ge>, with the registration code: 230210000.22.033.017680.

The Order came into force upon its publication.

In the same order, on the 11th of April, 2023, by the Order №130 of the Minister of Finance of Georgia, an amendment was made, and paragraph 3 of Article 2 was formed with the following redaction:

„3. Prior to the entry into force of this order, the effect of Chapter VII ("Admission of a person to the TIR procedure") of the instruction "on rights and duties defined by the customs legislation of Georgia" (Appendix №1) applied to the persons admitted to the TIR procedure was extended after the expiration of the period specified in paragraph 2 of this article.



You can see the full version of the amendment to the above instruction at the link:
<https://matsne.gov.ge>, with the registration code: 230210000.22.033.017683.

The Order came into force upon its publication.

Order №125 of the Minister of Finance of Georgia

On the 5th of April, 2023 considered reporting rule was approved by the Order №125 of the Minister of Finance of Georgia "on administrative mutual assistance in tax matters" within the framework of the convention of January 25, 1988 "on the automatic exchange of information on financial reports" by multilateral agreement of the competent agencies (CRS MCAA) or by an agreement between Georgia and the relevant jurisdiction on the automatic exchange of information on financial accounts, with the redaction attached to the draft law.

You can see the full version of the amendment to the above document at the link:
<https://matsne.gov.ge>, with the registration code: 200010000.22.033.017682.

The Order came into force upon its publication.

Order №1014 of the Minister of Education and Science of Georgia



On the 5th of April, 2023 amendments were made in the Order №1014 of the Minister of Education and Science of Georgia made on the 21st of November, 2008 "on approving the Professional Standard of Teachers" by the Order of the Minister of Education and Science of Georgia №23/M and Article 3 (structure of the standard); Article 23 (additional requirements and competencies for the leading special teacher) of the "Teacher's Professional Standard" was established 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: 430210000.22.022.018278.

The Order came into force upon its publication.

Order №303 of the Minister of Finance of Georgia

On the 5th of April, 2023 the following amendments were made in the Order №303 of the Minister of Finance of Georgia made on the 23rd of May, 2011 "on the approval of the regulation of the public law legal entity - Revenue Service" by the order №124 of the Minister of Finance of Georgia:

1. Sub-paragraph "F²" with the following content was supplemented after sub-paragraph "F¹" of paragraph 2, Article 3:

„F²) In order to achieve the goals stipulated in Article 12 of the Law of Georgia "on Personal Data Protection" and to fulfill the function assigned to the relevant structural unit of the service, by an individual administrative-legal act approves the procedure for access/admission



to the video surveillance system and determines the employees authorized to access the video surveillance system;

2. In the Article 8:

a) sub-paragraph „G²“ with the following content was supplemented after the sub-paragraph „G¹“ of the first paragraph.

„G²) In accordance with Article 12 of the Law of Georgia "on Personal Data Protection", monitoring the protection of secret information;

b) Paragraph 3 with the following redaction was supplemented after the paragraph 2:

„3. The department of official monitoring is authorized to perform the function provided in sub-paragraph "G²" of the first paragraph of this article through the video surveillance system.

You can see the full version of the amendment to the above document at the link: <https://matsne.gov.ge>, with the registration code: 040030000.22.033.017681.

The Order came into force on the 15th day of its publication.

Order №996 of the Minister of Finance of Georgia

On the 19th of April, 2023 an amendment was made in the Order №996 of the Minister of Finance of Georgia made on the 31st of December, 2010 on Administration of Taxes, by the Order №135 of the Minister of Finance of Georgia and Article 771 of the instruction (rules for determining the retail sales price for the purpose of calculating the amount of excise duty on tobacco products), etc. 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: 200090000.22.033.017685.

The Order came into force upon its publication.

Order №01-15/M of the Minister of IDPs from the Occupied Territories of Georgia, Labor, Health and Social Protection

On the 28th of April, 2023 an amendment was made in the Order №01-15/N of the Minister of IDPs from the Occupied Territories of Georgia, Labor, Health and Social Protection made on the 12th of February, 2021, on the approval of the working time recording form and the manner of its production" by the Order №27/M of the Minister of IDPs from the Occupied Territories of Georgia, Labor, Health and Social Protection and in the approved order:

1. In Appendix №1 of "working time recording rule".

a) Paragraph 4 of Article 2 was formed with the following redaction:

„4. The closing date of the working time recording form is set by the employer, but no later than the date of 10 of the following calendar month, in addition to recording the working time of the medical staff of the medical institutions involved in the state program of universal health coverage, for which a minimum hourly wage is provided. The closing date of the working time recording form of medical personnel receiving the minimum hourly salary is determined no later than the date of 25 of the following calendar month.";

b) Paragraph 4 of Article 5 was formed with the following redaction:



„4. When filling out the working time recording form, the following conditional designations are used (used when filling in the 4th graph):

- a) „r“ – rest/holidays;
- b) „p/l“ – paid leave;
- c) „u/l“ – unpaid leave;
- d) „m/l-p“ – maternity leave - paid;
- e) „m/l-u“ -maternity leave - unpaid
- f) „m/r“ – medical record;
- g) „a“ – absence“.

2. Appendix №2, "working time recording form" was formed with the attached redaction.

You can see the full version of the amendment and appendix to the above document at the link: <https://matsne.gov.ge>, with the registration code:470230000.22.035.017049.

The Order came into force upon its publication.

Resolution №135 of the Government of Georgia

On the 4th of April, 2023 taking into account Article 6 of the Law of Georgia on the structure, powers and rules of activity of the Government of Georgia" and in accordance with paragraph 4, Article 15 of the Law of Georgia "on the rules of planning and coordination of national security policy" the attached "2023 - 2026 national strategy, on the prevention, detection and prevention of money laundering and financing of terrorism, as well as the



financing of proliferation of weapons of mass destruction" and the "2023 - 2026 action plan for the implementation of the national strategy for the prevention, detection and prevention of money laundering and financing of terrorism, as well as the financing of proliferation of weapons of mass destruction" were approved.

You can see the full version of the amendment to the above plan at the link: <https://matsne.gov.ge>, with the registration code: 200090000.22.033.017676.

The Resolution came into force upon its publication.

Resolution №99 of the Government of Georgia

On the 6th of April, 2023 an amendment was made in the Resolution №99 made on the 10th of February, 2020 of the Government of Georgia "on approval of the rules and conditions of entry and inspection at objects subordinated to inspection", in accordance with paragraph 4 of Article 20 of the Organic Law of Georgia "on Normative Acts", to the Resolution №140 of the Government of Georgia and in the Article 19 of the "rules and conditions of entry and inspection at objects subordinated to inspection" approved by the resolution:

1. The first paragraph was formed with the following redaction:

„1. During the inspection, the person(s) performing the inspection have the right to take photographs/videos of the facility's production and technological processes, its activities, the employees at the facility, as well as the identified violations about which the authorized person of the facility is informed upon entering the facility. Photographs/videos are kept for a period of no more than 6 months after the record was made (Except if the protocol of



administrative offense was appealed and the violations identified in it are reflected in the photo/video material, which must be deleted/destroyed after the review of the protocol of offense is completed and it enters into legal force)

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

„1¹. The procedures for the storage and destruction of the photo/video recording of the inspection process are established by the appropriate administrative-legal act of the head of the Labor Inspection 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: 270000000.10.003.023973.

The Resolution came into force upon its publication.