

# Legal Newsletter

## (March 2024)

The present newsletter contains significant legislative amendments made in various legislative and sub-legislative acts in March 2024.

### Order №243 of the Minister of Finance of Georgia

On the 29<sup>th</sup> of March, 2024 by Order №104 of the Minister of Finance of Georgia the following amendment was made in Order №243 of the Minister of Finance of Georgia made on the 1st of October, 2020 "on the establishment/introduction into the action of requirements/standards, which must be met by the essential products/services, POS terminal and/or any other device used/to be used by the applicant/permit holder for a permit to arrange gambling and winning games, a permit to provide gambling and/or winning games"

1. Sub-paragraph "d" with the following content was supplemented to the first article of the order:

„d) "Central system requirements/standards" (Appendix №4).

2. "In requirements/standards (Appendix №2) for gaming machines" approved by order:

a) in the first article:

A.a) the first paragraph was removed;

A.b) paragraph 7 with the following content was supplemented after paragraph 6:

 N22 Melashvili Str. Batumi, Georgia

 N106 Beliashvili Str. Tbilisi, Georgia

 [www.legalconsulting.ge](http://www.legalconsulting.ge)

 [info@legalconsulting.ge](mailto:info@legalconsulting.ge)

„7. Player card – a card given to the player by the operator during player registration, which is assigned a unique number of the player and through which the player's deposits, deposited, withdrawn, won and/or lost amounts are reflected in the central system.”;

b) sub-paragraph "A.E with the following content was supplemented to sub-paragraph "A" of the first paragraph of Article 6":

„A.E) The banknote receiver shall be activated only after a valid player's card is placed in the card reader of the gaming machine."

3. "Central System Requirements/Standards" (Appendix №4) was supplemented to the order with the attached redaction.

The person is obliged, no later than March 1, 2025, to carry out the assessment provided in subparagraph "f" of the first paragraph of Article 3 of the "Central System Requirements/Standards" (Appendix №4) approved by this order and to submit a copy of the assessment report to the selected person, from April 1, 2024 to the period up to December 31 of the year.

You can see the full version of the above document and appendix at the link: <https://matsne.gov.ge> with the registration code: 040170310.22.033.017812

The order, except sub-paragraph „b", paragraph 2 of the first article of this order, is effective from April 1, 2024.

Sub-paragraph "b", paragraph 2 of the first article of the order, will come into force on May 1, 2024.

## Tax Code of Georgia

On the 6<sup>th</sup> of March, 2024 an amendment was made to the Tax Code of Georgia and Article 4 (retirement period); Article 238 (Ensurement of payment of tax debt by the tax authority), etc. were formed with a new redaction.

The Law, except sub-paragraph „a" of paragraph 4 of the first article of this Law, came into force immediately after its publication.

Sub-paragraph "a", paragraph 4 of Article 1 of the Law came into force from April 2, 2024.

The effect of sub-paragraph "a" of section 4, the first article of the Law was extended to legal relationships arising from April 1, 2024.

You can see the full version of the above Documentt amendment at the link: <https://matsne.gov.ge> with the registration code: 200000000.05.001.102240

## Code of Spatial Planning, Architectural and Construction Activities of Georgia

On the 7<sup>th</sup> of March, 2024 The following amendment was made to the Code of Spatial Planning, Architectural and Construction Activities of Georgia:

1. Section 9 of Article 141 was formed with the following redaction:

„9. Up to the 1<sup>st</sup> of December, 2025 the expert assessment and technical supervision of the permit documentation defined by this code is carried out by the persons specified in the temporary rule for the expert assessment and technical supervision of the permit documentation together with the accredited inspection bodies and certified experts.

2. Section 7 of Article 144 was formed with the following redaction:

„7. Article 140 of this Code is suspended until December 1, 2025.“

You can see the full version of the amendment to the above Document at the link: <https://matsne.gov.ge> with the registration code: 330090000.05.001.102239

The effect of section 9, Article 141 of the Code of Spatial Planning, Architectural and Construction Activities of Georgia provided by the first part of the first article of the law was extended to the legal relations arising from March 1, 2024.

The Law came into force upon its publication.

**The Law of Georgia "on registration of Georgian citizens and foreigners living in Georgia, the procedure for issuing an identity (residence) certificate and a passport of a citizen of Georgia"**

„Article 20<sup>16</sup> with the following content was supplemented to the Law of Georgia "on registration of Georgian citizens and foreigners living in Georgia, the procedure for issuing an identity (residence) certificate and a passport of a citizen of Georgia":

 N22 Melashvili Str. Batumi, Georgia

 N106 Beliashvili Str. Tbilisi, Georgia

 [www.legalconsulting.ge](http://www.legalconsulting.ge)

 [info@legalconsulting.ge](mailto:info@legalconsulting.ge)

„Article 20<sup>16</sup>

1. If the date of birth indicated in the identity document issued before the entry into force of this article differs from the date of birth indicated in the record of the birth act and/or birth certificate of the owner of this document, after the entry into force of this article, the same date of birth, which is indicated in the identity document issued before the entry into force of this article, will be placed on each new identity card of a citizen of Georgia, each new passport of a citizen of Georgia, and each new passport of a citizen of Georgia for official use, with his consent. For the purposes of this paragraph, an identity document issued before the entry into force of this article means any of the following documents issued last before the entry into force of the same article: valid or invalid identity card of a citizen of Georgia, valid or invalid passport of a citizen of Georgia, valid or invalid passport of a citizen of Georgia.

2. The record (date of birth) made in accordance with the same paragraph on the new identity card of the citizen of Georgia, on the new passport of the citizen of Georgia or the new passport of the citizen of Georgia provided in the first paragraph of this article cannot be the basis for cancellation of this identity card of a citizen of Georgia, this passport of a citizen of Georgia or this passport of a citizen of Georgia for official use."

You can see the full version of the amendment to the above Document at the link: <https://matsne.gov.ge> with the registration code: 010130000.05.001.102237

The Law came into force upon its publication.

## Law of Georgia "on Architectural Activities"

On the 7<sup>th</sup> of March, Article 19<sup>1</sup> of the Law of Georgia "on Architectural Activities" was formed with the following redaction:

„Article 19<sup>1</sup>. Certification of architectural activities in the transition period

The architect shall not be required to possess the relevant certificate until December 1, 2025, in order to certify the architectural project provided in the first paragraph of Article 4 of this law."

The effect of Article 19<sup>1</sup> of the Law of Georgia "on Architectural Activities" provided with the first article of the Law was extended to legal relationships arising from March 1, 2024.

You can see the full version of the amendment to the above Document at the link: <https://matsne.gov.ge> with the registration code: 330090000.05.001.102238

The Law came into force upon its publication.

## Order №32 of the Head of the Personal Data Protection Service

On the 1<sup>st</sup> of March, 2024 The attached provision of the Personal Data Protection Service was approved.

Order №01 of the head of the Personal Data Protection Service "on approval of the regulations of the Personal Data Protection Service" made on March 1, 2022 was declared invalid.

You can see the full version of the above Rule amendment at the link: <https://matsne.gov.ge> with the registration code: 080240000.78.091.016033

The Order came into force upon its publication and extended to legal relationships arising from March 1, 2024.

### Order №33 of the Head of the Personal Data Protection Service

On the 1<sup>st</sup> of March, 2024 "The procedure for issuing permission for the transfer of personal data to another state and international organization" was approved (Appendix №1). "Application form for transfer of personal data to another state and/or international organization" was approved (Appendix №1).

Order №02 of the Head of the Personal Data Protection Service "on approval of the procedure for issuing a permit for the transfer of personal data to another state and international organization" made on 2nd of March 2, 2022 was declared invalid.

You can see the full version of the above Rule at the link: <https://matsne.gov.ge> with the registration code: 010100000.78.091.016034

The Order came into force upon its publication and extended to legal relationships arising from March 1, 2024.

### Order №34 of the Head of the Personal Data Protection Service

On the 1<sup>st</sup> of March, 2024 the attached rule for studying the legality of personal data processing was approved.

Order №04 of the Head of the Personal Data Protection Service "on approval of the procedure for studying the legality of personal data processing" made on the 2<sup>nd</sup> March, 2022 was declared invalid.

You can see the full version of the above Rule at the link: <https://matsne.gov.ge> with the registration code: 010100000.78.091.016035

The Order came into force upon its publication and extended to legal relationships arising from March 1, 2024.

### Order №35 of the Head of the Personal Data Protection Service

On the 7<sup>th</sup> of March, 2024 the attached rule of service by an employee of the Personal Data Protection Service was established.



You can see the full version of the above Rule at the link: <https://matsne.gov.ge> with the registration code: 010100000.78.091.016036

The Order came into force upon its publication and was extended to legal relationships arising from the 1<sup>st</sup> of March, 2024.

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

On the 12<sup>th</sup> of March, 2024 by Order №76 of the Minister of Finance of Georgia an amendment was made to Order №257 of the Minister of Finance of Georgia made on 29<sup>th</sup> of August, 2019 "on approving instructions on the movement and clearance of goods in the customs territory of Georgia" and the appendix №8 of the instruction "on declaration and registration of goods in the customs procedure or re-export" was formed with a new redaction.

You can see the full version of the above instruction at the link: <https://matsne.gov.ge> with the registration code: 230210000.22.033.017808

The Order came into force upon its publication.

In the same Order, on the 13<sup>th</sup> of March, 2024 an amendment was made and by the order №74 of the Minister of Finance of Georgia "on the possibility of using the "New

Computerized Transit System (NCTS)" in the implementation of customs formalities" the appendix №20 of the instruction was formed with a new edition.

You can see the full version of the above Instruction at the link: <https://matsne.gov.ge> with the registration code: 230210000.22.033.017806

The Order came into force upon its publication.

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

On the 14th of March, 2024 by Order №80 of the Minister of Finance of Georgia amendments were made to Order №996 of the Minister of Finance of Georgia made on the 31st of December, 2010 "on Tax Administration" and after Article 39<sup>4</sup> of the instruction, Article 39<sup>5</sup> was supplemented (submission of information by the lessee of stationary trading facilities and non-stationary trading places intended for the sale of goods on the territory of the market) and paragraph 69 with the following content was supplemented after paragraph 68 of Article 112:

„69. A person, who leases a stationary trading facility and/or a non-stationary trading place in the territory of the market, and the said lease relationship was established before April 1, 2024, is obliged to submit the information provided in the first paragraph of Article 395 of this instruction to the tax authority no later than May 31, 2024."

You can see the full version of the amendment to the above Instruction at the link:  
<https://matsne.gov.ge> with the registration code: 200090000.22.033.017809

The order came into force from 1<sup>st</sup> of April, 2024.

In the same Order, on the 26<sup>th</sup> of March, 2024 an amendment was made and Article 77 (completion of excise duty declaration); Article 78<sup>1</sup> (mandatory marking of non-excise goods), etc. were formed with a new redaction.

You can see the full version of the amendment to above Instruction at the link:  
<https://matsne.gov.ge> with the registration code: 200090000.22.033.017810

The Order came into force upon its publication and its effect was extended to legal relations arising from January 26, 2024.

### **Order №62/04 of the President of the National Bank of Georgia**

On the 15th of March, 2024 The "rules for filling out and submitting information on money laundering and terrorism financing risk supervision report of microfinance organizations" were approved along with the attached annexes.

The order №61/04 of the President of the National Bank of Georgia made on May 31, 2016 "on approval of the rules for filing and presenting information on the legalization of

illegal income of microfinance organizations and supervision of the risk of terrorism financing" was declared invalid.

You can see the full version of the above Rule amendment at the link: <https://matsne.gov.ge> with the registration code: 220090000.18.011.016836

The order shall take into force immediately upon publication.





### Order №64/04 of the President of the National Bank of Georgia

On the 20<sup>th</sup> of March, 2024 The "rules for filling out and submitting information on money laundering and terrorism financing risk supervision reports of currency exchange offices" were approved along with the attached annexes.

The order №248/04 of the President of the National Bank of Georgia on "approving the rules for filling out reports and presenting information on the legalization of illegal income of currency exchange offices and the supervision of the risk of terrorism financing made on November 15, 2018" were declared invalid.

You can see the full version of the above Rule amendment at the link: <https://matsne.gov.ge> with the registration code: 220010000.18.011.016839

The Order came into force upon its publication.

-  N22 Melashvili Str. Batumi, Georgia
-  N106 Beliashvili Str. Tbilisi, Georgia
-  [www.legalconsulting.ge](http://www.legalconsulting.ge)
-  [info@legalconsulting.ge](mailto:info@legalconsulting.ge)

## Order №65/04 of the President of the National Bank of Georgia

On the 20<sup>th</sup> of March, 2024 The "rules for filling out and submitting information of monitoring the risk of money laundering and terrorism financing of entities lend loan" were approved along with the attached annexes.

The order №183/04 of the President of the National Bank of Georgia made on October 9, 2020 "on the approval of the rules for filling out the reports and presenting information of monitoring the risk of money laundering and terrorism financing of entities lend loan" was declared invalid.

You can see the full version of the above Rule amendment at the link: <https://matsne.gov.ge> with the registration code: 220060000.18.011.016840

The Order came into force upon its publication.

## Order №797 of the Minister of Justice of Georgia

On the 26<sup>th</sup> of March, 2024 by Order №994 of the Minister of Justice of Georgia an amendment was made to the order №797 of the Minister of Justice of Georgia made on December 31, 2021, „on the approval of the instruction "on the registration of entrepreneurs and non-entrepreneurial (non-commercial) legal entities" and in Article 37 of the Instruction:

 N22 Melashvili Str. Batumi, Georgia

 N106 Beliashvili Str. Tbilisi, Georgia

 [www.legalconsulting.ge](http://www.legalconsulting.ge)

 [info@legalconsulting.ge](mailto:info@legalconsulting.ge)

a) The first paragraph was formed with the following redaction:

„1. Regarding the entity registered before January 1, 2022, which did not bring the registered data into compliance within the period established by the first paragraph of Article 254 of the Law of Georgia "on Entrepreneurs", an extract from the register is issued without limitation, in the form of an extract valid until January 1, 2022, where the information on the obligation to bring the registration data into compliance with the law is reflected. In case of non-fulfillment of this obligation within the established period, the entity's registration is suspended, it is indicated in the register, and an extract from the register is no longer issued.";

b) Paragraph 2 was deleted.

You can see the full version of the amendment to the above Document at the link: <https://matsne.gov.ge> with the registration code: 040230000.22.027.017482

The Order came into force upon its publication.

## Resolution №256 of the Government of Georgia

On the 28<sup>th</sup> of March, 2024 by the Resolution №111 of the Government of Georgia in accordance with paragraph 9 of Article 141 of the Spatial Planning, Architectural and Construction Code of Georgia and paragraph 4 of Article 20 of the Organic Law of Georgia "on Normative Acts", an amendment was made to Resolution №256 of the Government of

 N22 Melashvili Str. Batumi, Georgia

 N106 Beliashvili Str. Tbilisi, Georgia

 [www.legalconsulting.ge](http://www.legalconsulting.ge)

 [info@legalconsulting.ge](mailto:info@legalconsulting.ge)

Georgia made on May 31, 2019 "on the temporary rule for expert evaluation of permit documentation and implementation of technical supervision" and in the "temporary rule for expert evaluation of permit documentation and implementation of technical supervision" approved by resolution: Article 1 (scope of action); Article 3 (Persons authorized to carry out expert evaluation and technical supervision of permit documentation) were formulated with a new redaction.

You can see the full version of the above Rule amendment at the link:  
<https://matsne.gov.ge> with the registration code: 300310000.10.003.024504

The Resolution came into force upon its publication.