Law of Georgia
Customs Code of Georgia

Book I
General Provisions

Chapter I – Scope and Subject, Purpose and Definition of Terms of the Customs Code of Georgia

Article 1 – Scope and subject of the Customs Code of Georgia
This Code shall determine in accordance with the Constitution of Georgia procedures and customs formalities related to bringing goods into and taking them out of the customs territory of Georgia, the procedure for the resolution of customs disputes, and types of customs offences and responsibility for committing such offences.

Article 2 – Customs legislation of Georgia
1. The customs legislation of Georgia consists of the treaties of Georgia related to customs formalities, this Code, and the subordinate normative acts adopted or issued in accordance with this Code.
2. In the cases provided for by this Code, the Government of Georgia shall adopt or the Minister of Finance shall issue a subordinate normative act.
3. A treaty that becomes effective with respect to Georgia shall prevail over this Code.

Article 3 – Customs territory of Georgia and customs border of Georgia
1. The customs territory of Georgia consists of:
a) the land territory of Georgia;
b) the territorial waters of Georgia and the internal waters of Georgia;
c) the airspace of Georgia;
d) installations, structures and an artificial island territory located within the special marine economic zone, which are subject to Georgia's exclusive jurisdiction.
2. The customs border of Georgia coincides with the state border of Georgia.

Article 4 – Language of carrying out customs formalities
1. Customs formalities in the customs territory of Georgia shall be carried out in the Georgian language, and in the Autonomous Republic of Abkhazia, in the Abkhazian language as well.
2. A document drafted in a foreign language may be presented to the customs authorities.
3. An authorised person of the customs authorities shall have the right to request that a document drafted in a foreign language that has been submitted to the customs authorities be translated into the official language of Georgia.

Article 5 – Customs authority of Georgia, its goals and rights and duties
1. The customs authorities of Georgia include:
a) the Legal Entity under Public Law called the Revenue Service within the governance of the Ministry of Finance of Georgia ('the Revenue Service');
b) the Customs Department of the Revenue Service.
2. The customs authorities shall carry out customs supervision, customs control and customs formalities.
3. The customs authorities shall within their competence:
a) supervise Georgia's international trade to support fair and free trade;
b) protect the financial interests of Georgia;
c) protect the economic space of Georgia from unfair and illegal international trade by supporting legitimate economic activity;
d) ensure the security of the state of Georgia and its people, as well as environmental protection, inter alia by cooperating with other relevant state agencies, as appropriate;
e) carry out phytosanitary quarantine border control, veterinary quarantine border control and sanitary quarantine border control;
f) make respective notes in travel documents when the state border of Georgia is crossed, and in the cases laid down in the joint order of the Minister of Finance of Georgia and the Minister of Internal Affairs of Georgia, include information in the automated database of the Ministry of Internal Affairs of Georgia;
g) issue licences, permits and certificates;
h) be entitled to establish a customs laboratory for the purpose of exercising control provided for by the legislation of Georgia;
i) ensure the implementation of measures to protect trade;
j) implement other measures provided for by the legislation of Georgia.
4. Means of transport moved as goods across the customs border of Georgia may be cleared by the authorised service of the Ministry of Internal Affairs of Georgia in accordance with the procedure established by the joint order of and within

the powers delegated by the Minister of Finance of Georgia and the Minister of Internal Affairs of Georgia.
5. The procedure for the establishment and operation of the customs laboratory provided for by paragraph 3(h) of this article shall be determined by an ordinance of the Government of Georgia.

Article 6 – Definition of terms

1. The terms used in this Code have the following meanings:
a) customs control – specific acts performed by the customs authorities to ensure compliance with the requirements of the customs legislation of Georgia and other legal acts regulating the entry, transit, movement, storage, end-use and exit of goods moved between the customs territory of Georgia and a foreign country, as well as the presence and movement of foreign goods and end-use goods within the customs territory of Georgia;
b) person:
b.a) a natural person;
b.b) an association of persons that independently participates in legal relationships but does not hold the status of legal entity;
b.c) an enterprise or an organisation;
c) person established in Georgia – a citizen of Georgia and/or a person registered in Georgia as a tax payer;
d) customs formality – a mandatory operation to be carried out by the person concerned and/or by the customs authorities in order to comply with the customs legislation of Georgia;
e) summary declaration – a document/action whereby a person informs the customs authorities, in the prescribed form and manner and within the prescribed time limit, that goods are being brought into or taken out of the customs territory of Georgia;
f) temporary storage declaration – a document/action whereby a person declares, in the prescribed form and manner, that goods are in temporary storage;
g) customs declaration – a document/action whereby a person declares, in the prescribed form and manner, that he/she intends to place goods under a respective customs procedure and wherein he/she indicates an additional condition, if necessary;
h) re-export declaration – a document/action whereby a person declares, in the prescribed form and manner, that he/she intends to take foreign goods out of the customs territory of Georgia (except for those under the free zone procedure or in temporary storage);
i) re-export notification – a document/action by which a person declares, in the prescribed form and manner, that he/she intends to take foreign goods under the free zone procedure or in temporary storage out of the customs territory of Georgia;
j) declarant – a person who lodges a customs declaration, a temporary storage declaration, an entry summary declaration, an exit summary declaration, a re-export declaration or a re-export notification in his/her own name, or a person in whose name such a declaration or notification is lodged;
k) customs procedure – any procedure under which goods may be placed in accordance with this Code, in particular:
k.a) release for free circulation;
k.b) special procedures;
k.c) export;
l) temporary storage – status of foreign goods which are in temporary storage under customs supervision in the period between their presentation to the customs authorities and their placement under customs procedure/their re-export;
m) customs debt – an obligation on a person to pay import tax prescribed by the Tax Code of Georgia;
n) debtor – a person liable for a customs debt in accordance with the legislation of Georgia;
o) customs status – the status assigned to goods as Georgia goods or foreign goods;
p) goods – any tangible property moved across the customs border of Georgia, including money, securities, electricity, thermal energy, gas, water;
q) Georgia goods:
q.a) goods wholly obtained in the customs territory of Georgia and not incorporating goods imported from a foreign country or not produced from goods imported from a foreign country;
q.b) goods imported from a foreign country/free zone and released for free circulation;
q.c) goods obtained or produced in the customs territory of Georgia from goods provided for by subparagraphs (q.a.) and (q.b), or only by subparagraph (q.b), of this paragraph;
q.d) processed products to be placed under the export procedure;
r) foreign goods – goods that are not provided for by subparagraph (q) of this paragraph, or goods which have lost the status of Georgia goods;
s) release of goods – the granting of a right to dispose of goods and/or to use goods according to the conditions of the customs procedure/re-export applied to the goods;
t) customs supervision – a set of actions to be taken by the customs authorities that aim to ensure that the obligations applicable to goods prescribed by the legislation of Georgia are fulfilled;
u) enterprise – an enterprise provided for by the Tax Code of Georgia;
v) organisation – an organisation provided for by the Tax Code of Georgia;
w) processed product – goods obtained as a result of processing goods placed under the inward processing procedure or the outward processing procedure;

x) presentation of goods – the notification to the customs authorities of the arrival of goods at the customs authorities or at any other place designated or approved by the customs authorities ('the customs authorities');
y) holder of the goods – a person who is the owner of the goods, or who has the right to dispose of the goods, or who has physical control of the goods;
z) holder of the procedure;
z.a) a person who lodges a customs declaration, or on whose behalf a declaration is lodged;
z.b) a person to whom the rights and obligations in respect of a customs procedure have been transferred;
z_1) processing operation:

z_1.a) the working of goods, including erecting, assembling, or fitting them to other goods;

z_1.b) the production of goods;

z_1.c) the destruction of goods;

z_1.d) the repair of goods, including restoring and putting them in order;

z_1.e) the use of goods which cannot be identified in processed products, but which allow or facilitate the production of those products, even if the goods have been entirely or partially used up during the processing;
z_2) rate of yield – the quantity of processed products or the percentage of that quantity obtained from processing a certain quantity of goods placed under an inward processing procedure or an outward processing procedure;
z_3) decision – an action taken or an individual administrative act issued by the customs authorities on the basis of the customs legislation of Georgia, which may have legal effects on a person or persons concerned;
z_4) carrier:

z_4.a) in the context of entry of goods, a person who brings goods, or who assumes responsibility for the carriage of goods, into the customs territory of Georgia. In addition:
z_4.a.a) in the case of combined transportation, a carrier means a person who will operate the means of transport which, after having been brought into the customs territory of Georgia, is capable of moving by itself;
z_4.a.b) in the case of carriage by sea or air, a carrier means a person who concludes a contract and issues a document for the carriage of the goods into the customs territory of Georgia;
z_4.b) in the context of exit of goods, a person who takes the goods, or who assumes responsibility for the carriage of the goods, out of the customs territory of Georgia. In addition:
z_4.b.a) in the case of combined transportation, where the active means of transport is transporting another means of transport which, after the arrival of the active means of transport at its destination, is capable of moving by itself, a carrier means the person who will operate the means of transport which can move by itself once the means of transport leaving the customs territory of Georgia as an active means of transport has arrived at its destination;
z_4.b.b) in the case of carriage by sea or air, a carrier means a person who concludes a contract and issues a document for the carriage of the goods out of the customs territory of Georgia;
z_5) buying commission – any fee paid or payable by an importer to his/her representative when purchasing goods being valued;
z_6) import duty – an import tax, excise duty, value added tax provided for by the Tax Code of Georgia, and the obligation to pay said tax or duty arises with respect to the entry of goods into the customs territory of Georgia;
z_7) luggage – an item to be carried separately from the passenger;

z_8) warehouse of the customs authorities – the customs control area of the Revenue Service where goods are stored;

z_9) hand luggage – an item to be carried by the passenger with him/her;

z_{10}) economic clearance zone – a customs control area specially created by the Revenue service where goods are cleared;

z_{11}) passenger – a natural person legally crossing the customs border of Georgia;

z_{12}) customs checkpoint – a customs control area located near the customs border of Georgia where the procedures prescribed by this Code are implemented in respect of passengers, goods and means of transport;
z_{13}) enabling decision – a decision made by the customs authorities that grants any right or benefit to the interested party;

z_{14}) transit – the movement of goods and/or means of transport between foreign countries or in the territory of a foreign country passing through the customs territory of Georgia;
z_{15}) means of transport – a motor, air, sea or rail means of transport, as well as a pipeline, an electric power line, a container, a trailer, a semi-trailer, or any other means used for the transportation of passengers and/or carriage of goods;
z_{16}) customs route – the trajectory defined by the customs authority for the movement of goods and/or means of transport subject to customs supervision in the customs territory of Georgia, and/or the direction of

transportation/carriage of the goods and/or means of transport to the place of destination (to the customs control zone or a place defined by the customs authority, or to any other place agreed upon with the customs authority) .
2. A term (concept) not defined in this Code shall be used herein with the meaning attributed to it by the respective legislation of Georgia.
Law of Georgia No 2767 of 5 April 2023 – website, 18.4.2023

Article 7 – Determining time limits

1. A time limit prescribed by this Code shall be a specific calendar date or a period of time that shall be calculated in years, months, days and/or by making a reference to a circumstance that shall necessarily occur.
2. A time limit prescribed by this Code shall start running on the day following the carrying out of a respective action. A day may be a working day or a calendar day. A day shall be a calendar day, unless otherwise specified. A working day coincides with a calendar day, except for Saturday, Sunday and a holiday determined by the Organic Law Labour Code of Georgia, unless otherwise provided for by the customs legislation of Georgia.
3. A time limit calculated in years shall end on the respective day of a respective month of the last year of the time limit.
4. A time limit calculated in months shall end on the respective day of the last month of the time limit.
5. An action subject to a time limit may be carried out until the end of the last working day of the time limit, and if such an action is carried out by means of a bank transfer, by post and/or electronically, until 24:00 (midnight) of the last day of the time limit.
6. Where the last day of a time limit for carrying out an action falls on a non-working day, the time limit shall continue until the end of the next working day, and if such an action is carried out by means of a bank transfer, by post and/or electronically, it may continue until 24:00 (midnight) of the next working day.
7. A calendar year shall be a period of time starting on1 January and ending with 31 December(inclusive) of one year.
8. A year (except for a calendar year) shall be a period of time that consists of any consecutive 12 months.
9. Unless otherwise provided for by the legislation of Georgia, the periods of time determined under this article may not be increased or reduced, and the time limits or calendar dates may not be moved to a closer date or deferred.

Article 8 – Exchange rate of the national currency of Georgia against foreign currencies

When determining the customs value of goods and the amount of import duty, a foreign currency shall be calculated in the national currency of Georgia in the following order:
a) in the case of the existence of an official exchange rate of the lari established by the National Bank of Georgia with respect to the currency of that country on the day of registration of the customs declaration/day of the creation of the customs debt – according to this rate;
b) in the case of the absence of an official exchange rate of the lari established by the National Bank of Georgia with respect to the currency of that country on the day of registration of the customs declaration/day of the creation of the customs debt – according to the rate determined in accordance with the procedures established by the Board of the National Bank of Georgia.
Law of Georgia No 2767 of 5 April 2023 – website, 18.4.2023

Chapter II – Rights and Obligations Provided for by the Customs Legislation of Georgia

Article 9 – Exchange and storage of information

1. Information between a person and the customs authorities shall be exchanged and stored using electronic data-processing techniques, except in the cases provided for by paragraph 2 of this article.
2. In addition to electronic data-processing techniques, other means for the exchange and storage of information may be used:
a) on a permanent basis, taking into account the type of transportation, or where the use of electronic techniques is not appropriate for the customs formality concerned;
b) on a temporary basis, in the case of a failure of the electronic system of a person or the customs authorities.
3. A person engaged in international air transportation shall, in accordance with the procedure determined by the Minister of Finance of Georgia, submit to the customs authority preliminary information on the means of transport engaged in international air transportation and on the goods and/or passengers carried by this means of transport.
4. To identify and respond to a customs risk, information, the provision of which has not been prescribed by the customs legislation of Georgia, may be exchanged between the customs authorities and a declarant or other debtor on the basis of a written agreement. Exchanging such information may include authorising the customs authorities to access the data of a declarant.
5. The information exchanged between the parties in the context of relations provided for by paragraph 4 of this article shall be a customs secret, unless otherwise agreed by the parties.
6. Where the information provided for by paragraph 2 of this article is exchanged in tangible (written) form, the document sent shall be signed by an authorised person, and the original copy of the document or its certified copy shall be served on the addressee.
7. A port, a railway station, or an airport shall notify the customs authorities of the entry/arrival and/or exit/departure of a means of transport that crosses the customs border of Georgia.
8. Requirements related to information/data, the procedure for the public dissemination of information, other means for

the exchange and storage of information and the rule for its use, shall be determined by an order of the Minister of Finance of Georgia.

Article 10 – Presenting and serving a document

1. Where the customs authorities present the same document to a person several times or in several forms provided for by Article 9 of this Code, the date on which it was served first shall be considered the date of its presentation.
2. Where, upon being presented a tangible document, the person refuses to accept it, a note to that effect shall be made in the document.
3. The customs authorities shall have the right to use a technical means to record the refusal to accept a tangible document upon its presentation. Where the presentation of a tangible document is recorded by a technical means, the document shall be considered to have been served.
4. A tangible document shall be considered to be served if it has been served:
a) on the addressee in person;
b) on the person's authorised representative or legal representative;
c) on an administrative office, or structural unit serving the same purpose, in the place of business of a person;
d) in the case of a natural person – on an adult family member of the person who resides with that person at his/her place of residence, and in the case of a legal person – on any adult residing in the residential building that is specified as the person's legal address according to registration documents.
5. The service of a tangible document shall be confirmed by the recipient's signature on its duplicate copy or a respective document of the post office. It shall indicate the name and surname of the recipient of the tangible document and his/her relation to the addressee, and the date of service of the tangible document.
6. A document sent by the customs authorities to a person by electronic data-processing techniques shall be considered to be served upon its being viewed by the addressee.
7. The customs authority/dispute resolution authority shall have the right to make a document publicly available if a person (except for a natural person) has not read the document sent by the customs authority in an electronic form within 30 days after it was placed on the authorised user's page of a taxpayer. If the person is a natural person, the document can be made publicly available if the following conditions are met:
a) the document was sent/presented to the person in a written form at least twice and its delivery to the addressee was not possible;
b) the person is not an authorised user of the official website of the Revenue Service or the addressee has not read the document within 30 days after it was placed on the authorised user's page.
8. The document shall be made publicly available by being published on the official website of the Revenue Service. Such document shall be deemed served on the 20th day after its publication on the said website.
9. Where a person sends a tangible document to the customs authorities by post, the date of its sending shall be deemed the date of its presentation. In addition, the time limit for responding to such document shall run from the day following the day on which the parcel post has been actually served on the customs authorities.
Law of Georgia No 2767 of 5 April 2023 – website, 18.4.2023

Article 11 – Customs secret

1. Information on a person kept at the customs authorities, other than the information provided for by Article 39(11) of the Tax Code of Georgia, shall be a customs secret.
2. Information on a person containing a customs secret may be transferred to another person in the cases provided for by Article 39 of the Tax Code of Georgia.
3. The customs authorities and a third person who, under this article, have received information containing a customs secret shall maintain the secrecy of such information.
4. The unauthorised disclosure of information containing a customs secret shall result in liability in accordance with the legislation of Georgia.
5. Information containing a customs secret available within the customs authority shall have a special regime for keeping and processing it. Only the authorised persons designated by the Minister of Finance of Georgia may have access to the information containing a customs secret, under the procedure established by the Minister of Finance.
6. This article shall not apply to the making a document provided for by Article 10(7) of this Code publicly available by the customs authority.
Law of Georgia No 2767 of 5 April 2023 – website, 18.4.2023

Article 12 – Issuing information by the customs authorities

1. The customs authorities may, on the basis of an application by a person, issue information on the application of the customs legislation of Georgia.
2. The customs authorities shall have the right not to issue the information requested, unless the request is related to actual transactions in international trade in goods.
3. The customs authorities shall maintain a permanent dialogue with persons engaged in international trade, and ensure access, without a fee, to information on the legislation of Georgia/customs procedures and to respective application forms required for the carrying out of customs formalities.
4. The head of the customs authorities shall have the right to issue directions/instructions on the application of the

provision of this Code by the customs authorities. Such directions/instructions shall be binding upon the customs authorities.

Article 13 – Providing a document and any other information to the customs authorities

1. Any person directly or indirectly involved in carrying out customs formalities or in customs control shall, at the request of the customs authorities, provide those authorities with the requisite documents and/or other information, and all the assistance necessary for the completion of those formalities and controls.
2. The lodging of a customs declaration, a temporary storage declaration, an entry summary declaration, an exit summary declaration, a re-export declaration or a re-export notification by a person, or the submission of an application for an authorisation or other decision of the customs authorities, shall render the said person responsible for the following:
a) the accuracy and completeness of the information given in the declaration, notification or application;
b) the authenticity, accuracy and validity of any document supporting the declaration, notification or application;
c) compliance with requirements related to the placement of goods under a customs procedure, the re-export of goods or to the carrying out of authorised operations.
3. The requirements under paragraph 2 of this article shall also apply to any information requested by and/or provided to the customs authorities.
4. The requirements under paragraph 2 of this article shall also apply to a customs representative.
Law of Georgia No 2767 of 5 April 2023 – website, 18.4.2023

Article 14 – Customs representation

1. A person shall have the right to deal with the customs authorities through a legal representative or an authorised representative.
2. A legal representative of a natural person shall be a person who exercises respective power under the legislation of Georgia. In such case, all the obligations and responsibility of a natural person under this Code shall lie with his/her legal representative.
3. An authorised representative of a person, other than a natural person, shall act under a power of attorney issued by that person.
4. An authorised representative of a natural person shall act under a power of attorney issued by the natural person and certified by notary.
5. A customs representative ('a representative') shall be a person who carries out acts and customs formalities provided for by the customs legislation of Georgia on behalf of another person during the relations of that other person with the customs authorities.
6. A representative may be:
a) direct, in which case a representative will act in the name and on behalf of another person;
b) indirect, in which case a representative will act in his/her own name but on behalf of another person.
7. A representative shall be a person established in Georgia. This requirement shall be waived where the representative carries out representation related to transit or temporary admission procedures.
8. When carrying out customs formalities, an indirect representative shall have the same responsibility as the person on whose behalf he/she acts.

Article 15 – Empowerment of a representative

1. When dealing with the customs authorities, a representative shall state that he/she is acting on behalf of another person and shall specify whether he/she is a direct or an indirect representative. A person shall be deemed to be acting in his/her own name if he/she does not state that he/she acting as a representative or if he/she states that he/she is acting as a representative without being empowered to do so.
2. The customs authorities may require a representative to provide a document evidencing his/her empowerment.
3. Where a representative of the same person carries out customs formalities related to that person on a regular basis, the customs authorities shall not require him/her to produce on every occasion a document evidencing his/her empowerment. However, the representative shall produce the said document upon request by the customs authorities.
4. The procedure and conditions for providing evidence of empowerment of a representative to the customs authorities, and the list of documents to be produced to evidence empowerment, and the cases where providing such evidence is not required, shall be determined by an order of the Minister of Finance of Georgia.

Article 16 – Decisions taken on the basis of an application

1. A person or a group of persons applying to the customs authorities for a decision related to the application of the customs legislation of Georgia shall provide the customs authorities with any information requested to enable them to take that decision.
2. The customs authorities shall without delay, and at the latest within 30 days of the receipt of the application, verify whether the conditions for the acceptance of that application are fulfilled, and if the conditions are fulfilled, they shall communicate its acceptance to the applicant within the same period.
3. The customs authorities shall take a decision provided for by paragraph 1 of this article without delay, and at the latest within 120 days of the acceptance of the application.
4. Where the customs authorities cannot take a decision within the time limit prescribed by paragraph 3 of this article,

they shall inform the applicant of that fact before the expiry of that time limit; in addition, they shall state the reasons and indicate a new time limit that shall not exceed 30 days, unless otherwise provided for by the customs legislation of Georgia.
5. Without prejudice to paragraph 4 of this article, the customs authorities may extend the time limit for taking a decision at the request of the applicant, for the purpose of adjusting the information provided by the applicant. The applicant shall communicate to the customs authorities such adjustments and the period of time necessary to carry them out.
6. A decision shall take effect from the date on which it is served on the applicant, unless otherwise provided for by the customs legislation of Georgia or the said decision. Decisions taken shall be enforceable by the customs authorities from the date they take effect, except in the case provided for by Article 33(6) of this Code.
7. A decision shall be valid without limitation of time, unless otherwise provided for by the customs legislation of Georgia.
8. Where a decision, if taken, may adversely affect the applicant, the customs authorities shall, before taking a decision, communicate to the applicant its contents and justification. In that case, the applicant shall be given the opportunity to provide to the customs authorities a relevant reasoning within the prescribed time limit. After the time limit has expired, the customs authorities shall take the decision and notify the applicant thereof in the prescribed manner.
9. Paragraph 8 of this article shall not apply:
a) where a preliminary decision provided for by Article 22(1) of this Code is issued;
b) where the interests of the protection of the state of Georgia and its population, the health of humans, animals or plants, the environment, or consumers, so require;
c) where a decision provided for by paragraph 8 of this article aims at ensuring the enforcement of another decision;
d) where the interests of criminal investigations or customs offence proceedings may be prejudiced;
e) in other specific cases.
10. A decision which adversely affects the applicant shall set out the grounds on which it is based and shall refer to the right ofappeal in accordance with procedures established by this Code.

Article 17 – Application of a decision taken on the basis of an application

1. The holder of the decision shall comply with the obligations determined by that decision.
2. The holder of the decision shall inform the customs authorities without delay of any circumstance arising after the decision was taken which may influence its validity/execution and/or content.
3. In specific cases, the customs authorities may:
a) re-asses a decision;
b) suspend a decision that may not be amended, annulled or invalidated.
4. The customs authorities shall control the fulfilment by the holder of a decision of the obligations and conditions determined by that decision. Where the holder of the decision has been established for less than three years, the customs authorities shall closely monitor it during one year after the decision is taken.
5. The procedures and time limits for accepting and reviewing applications for taking a decision, as well as the procedure for controlling the execution of a decision shall be determined by an order of the Minister of Finance of Georgia.

Article 18 – Annulment of enabling decisions

1. The customs authorities shall annul an enabling decision if all the following conditions are fulfilled:
a) the enabling decision was taken on the basis of incorrect or incomplete information;
b) the holder of the enabling decision was aware or should have been aware that the information he/she provided was incorrect or incomplete;
c) if the information had been correct and/or complete, the enabling decision would not have been taken.
2. The holder of the enabling decision shall be notified of its annulment.
3. The annulment of the enabling decision shall be effective from the date on which that decision took effect, unless otherwise provided for by the decision in accordance with the legislation of Georgia.

Article 19 – Amendment or invalidation of enabling decisions

1. An enabling decision shall be revoked or amended in cases other than those provided for by Article 18 of this Code:
a) where one or more of the conditions for taking that decision were not or are not fulfilled;
b) on the basis of an application of the holder of the enabling decision.
2. Unless otherwise provided for by the customs legislation of Georgia, an enabling decision taken in respect of a group of persons may be revoked only in respect of a person who fails to fulfil an obligation resulting from that decision.
3. The holder of the enabling decision shall be notified of its invalidation or amendment.
4. Article 16(6) of this Code shall apply to the invalidation or amendment of the enabling decision. However, in exceptional cases where the legitimate interests of the holder of the enabling decision so require, the customs authorities shall set a different date, up to one year, on which invalidation or amendment takes effect. That date shall be indicated in the decision invalidating or amending the enabling decision.
5. The procedures and time limits for annulling, invalidating or amending enabling decisions shall be determined by an order of the Minister of Finance of Georgia.

Article 20 – Decisions taken without an application

Article 16(6-10) and Articles 18 and 19 of this Code shall apply to decisions taken by the customs authorities without an application.

Article 21 – Limitations applicable to enabling decisions on goods placed under a customs procedure or in temporary storage

Unless the person concerned so requests, the invalidation, amendment or suspension of an enabling decision shall not apply to goods which, at the moment when the invalidation, amendment or suspension of the enabling decision takes effect, have already been placed and are still under a customs procedure or in temporary storage by virtue of that decision.

Article 22 – Preliminary decisions

1. The customs authorities may, on the basis of an application by the person concerned, issue a preliminary decision relating to a goods code or a preliminary decision relating to the origin of goods. An application for a preliminary decision by the customs authorities shall not be accepted if:
a) the application is submitted by or on behalf of the holder of a preliminary decision relating to a goods code in respect of the goods under that decision, or by or on behalf of the holder of a preliminary decision relating to the origin of goods in respect of the goods under that decision and it specifies the circumstances provided for by that decision which are necessary for determining the origin of the goods;
b) the application does not specify the customs procedure for which the said decision is used.
2. Preliminary decisions relating to a goods code or to the origin of goods in respect of the classification of goods or the determination of the origin of goods:
a) shall be binding on the customs authorities only in respect of goods for which customs formalities are completed after the decision takes effect;
b) shall be binding on the holder of the preliminary decision from the date on which the decision is served on him/her.
3. A preliminary decision relating to a goods code or to the origin of goods shall be valid for three years from the date on which it takes effect.
4. To ensure the execution of a preliminary decision in carrying out a particular customs procedure, the holder of the preliminary decision shall prove that:
a) in the case of a preliminary decision relating to a goods code, the goods declared fully correspond to those described in the decision;
b) in the case of a preliminary decision relating to the origin of the goods, the goods in question and the circumstances of their origin fully correspond to the goods and circumstances described in the decision.

Article 23 – Validity of preliminary decisions

1. A preliminary decision relating to a goods code shall cease to be valid prematurely if:
a) the provision of the legislation of Georgia on the basis of which the decision was issued has been amended or repealed;
b) the Foreign Economic Activity National Commodity Nomenclature has been amended and the amendment applies to the goods provided for by the decision.
2. A preliminary decision under paragraph 1 of this article shall cease to be valid from the date on which an amendment under the same paragraph takes effect.
3. A preliminary decision relating to the origin of goods shall cease to be valid prematurely if:
a) the provision of the legislation on the basis of which the decision was issued has been amended or repealed;
b) it is no longer compatible with the Agreement on Rules of Origin of the World Trade Organisation (WTO).
4. A preliminary decision under paragraph 3 of this article shall cease to be valid from the date on which an amendment under the same paragraph takes effect.
5. Preliminary decisions relating to a goods code or to the origin of goods shall not cease to be valid with retroactive effect.
6. By way of derogation from Article 18 of this Code, a preliminary decision shall be annulled if it has been issued on the basis of incorrect or incomplete information.
7. A preliminary decision shall be invalidated in accordance with Article 19 of this Code. However, a preliminary decision shall not be invalidated on the basis of an application of the holder of the preliminary decision.
8. Preliminary decisions may not be amended.
9. The customs authorities shall revoke a preliminary decision relating to a goods code:
a) where, under a court judgment, it is not compatible with the interpretation of a respective provision of the Foreign Economic Activity National Commodity Nomenclature ('FEANCN'). In such case, the invalidation of a preliminary decision shall take effect from the date on which the court judgment enters into force;
b) in other specific cases, where it is no longer compatible with the interpretation of a respective provision of the FEANCN.
10. The customs authorities shall revoke a preliminary decision relating to the origin of goods:
a) where it is not compatible with a court judgment. In such case, the invalidation of a preliminary decision shall take effect from the date on which the court judgment enters into force;
b) in other specific cases determined by the Minister of Finance of Georgia.
11. Where a preliminary decision ceases to be valid prematurely or is invalidated in accordance with paragraphs 3, 9 and 10 of this article, the validity of the decision may be extended in respect of binding contracts which were based on that

decision and were concluded before it ceased to be valid or was invalidated. Such extension shall not apply to preliminary decisions relating to the origin of goods issued in respect of goods to be exported from the customs territory of Georgia.
12. The extension provided for by paragraph 11 of this article shall not exceed six months from the date on which the preliminary decision ceases to be valid prematurely or is invalidated. In the case of goods for which an import or export certificate is submitted when customs formalities are carried out, the period of six months shall be replaced by the period of validity of the certificate.
13. To benefit from the extension provided for by paragraph 11 of this article, the holder of the preliminary decision shall file an application with the customs authorities within 30 days of the date on which it ceases to be valid prematurely or is invalidated. The application shall contain information on the quantity of goods for which the extension of the period is requested. The customs authorities shall take a decision on the extension of the period and shall notify the holder of the preliminary decision thereof without delay, and at the latest within 30 days of the date on which they receive all the information required to enable them to take that decision.
14. The procedures and rules for issuing and revoking preliminary decisions shall be determined by an order of the Minister of Finance of Georgia.

Article 24 – Preliminary decisions relating to other factors

Apart from preliminary decisions relating to a goods code and to the origin of goods, the Minister of Finance of Georgia shall have the right to determine other cases where the customs authorities shall issue preliminary decisions relating to other factors.

Article 25 – Authorised economic operator

1. A person who is established in Georgia and who meets the criteria provided for by Article 26 of this Code shall have the right to apply to the customs authorities for the status of authorised economic operator. The customs authorities shall, following consultation with other competent authorities if necessary, grant to the applicant the status of authorised economic operator.
2. The status of authorised economic operator shall include two types of authorisation:
a) an authorisation for customs simplification that enables the holder to benefit from certain simplified customs formalities in accordance with the legislation of Georgia;
b) an authorisation for security and safety that entitles the holder to certain facilitations relating to security and safety.
3. A person shall have the right to hold both types of authorisations at the same time.
4. Where the status of authorised economic operator for customs simplifications is recognised and the requirements related to a specific type of customs simplification provided for in the customs legislation of Georgia are fulfilled, the customs authorities shall authorise the person to benefit from that simplification.
The customs authorities shall not re-examine those criteria which have been examined when granting the status of authorised economic operator.
5. The authorised economic operator provided for by paragraph 2 of this article shall, according to the type of authorisation granted, enjoy simplified customs control measures, including fewer physical and document-based controls.
6. The customs authorities shall grant benefits resulting from the status of authorised economic operator to a person established in a foreign country if the person fulfils the obligations and conditions provided for by the relevant legislation of that country, which are recognised by Georgia as equivalent to the obligations and conditions established for authorised economic operators in Georgia. Such a granting of benefits shall be based on the principle of reciprocity under the treaty of Georgia, unless otherwise provided for by the legislation of Georgia.
7. The simplified customs formalities, the facilitations relating to security and safety, and the simplified customs control measures, shall be determined by an order of the Minister of Finance of Georgia.

Article 26 – Criteria for the granting of the status of authorised economic operator

1. The criteria for granting the status of authorised economic operator shall include:
a) the absence of any serious infringement of the customs, tax and administrative legislations of Georgia, as well as of any criminal offences relating to the applicant's economic activities;
b) the presence of a high level of control of the operations carried out by the applicant and of the flow of goods, which is ensured by means of a system of managing commercial and, where appropriate, transport records, and which allows appropriate customs control;
c) solvency and financial stability. This criterion may be deemed to be proven where the applicant has a good financial standing that allows him/her to fulfil the obligations relating to his/her economic activities;
d) in the case of the authorisation provided for by Article 25(2)(a) – practical standards of competence or professional qualifications directly related to the activity carried out;
e) in the case of the authorisation provided for by Article 25(2)(b) – appropriate security and safety standards. This requirement shall be considered as fulfilled where the applicant demonstrates that he/she is taking appropriate measures to ensure the security and safety of the international supply chain, including in the areas of the integrity and accessibility of goods, logistical processes and handling of specific types of goods, personnel and identification of his/her business partners.
2. The simplified customs formalities and/or the facilitations relating to security and safety, resulting from the status of authorised economic operator, shall not apply to goods for which special conditions of customs control are established by

the legislation of Georgia.
3. The conditions for the granting of the status of authorised economic operator, the procedure for using a respective type of authorisation, as well as cases where the simplified customs formalities and/or the facilitations relating to security and safety, resulting from the status of authorised economic operator, do not apply, shall be determined by an order of the Minister of Finance of Georgia.

Chapter III – Customs Control

Article 27 – Customs control and risk management

1. The customs authorities may carry out customs controls in any form, including:
a) verify declarations, documents, data and any other type of information provided to them;
b) conduct oral interviews, take explanations, carry out surveillance (video and audio recording);
c) examine goods, means of transport, premises and areas;
d) take samples of goods for laboratory tests;
e) examine natural persons;
f) mark goods and/or means of transport using the means of identification;
g) carry out delivery subject to control;
h) carry out post-release controls of goods;
i) carry out customs controls in other forms determined by an order of the Minister of Finance of Georgia.
2. Customs controls, other than random checks, shall be based on the use of automated data-processing techniques for risk identification, assessment and taking of preventive measures, on the basis of criteria developed at national and international levels.
3. The customs authorities shall, within the risk management framework, determine the different levels of risk associated with goods subject to customs control or customs supervision, and determine whether the goods are subject to specific customs controls, and if so, where such customs control will be carried out.
4. Risk is the likelihood of occurrence of an event in connection with the entry, transit, movement, end-use or exit of goods from the customs territory of Georgia and/or in connection with foreign goods present in the customs territory of Georgia, which:
a) prevent the proper application of measures provided for by the customs legislation of Georgia;
b) compromises the financial interests of the state of Georgia;
c) poses a threat to the safety of the state of Georgia and its population, human or animal or plant health, or to the environment or to consumers.
5. Risk management means the systematic identification of risk, including through random checks, to implement measures necessary for reducing exposure to risk. Risk management includes collecting data and information, analysing and assessing risk, determining and taking actions, and regular monitoring and review of these processes and their outcomes.
6. Where goods are subject to controls, other than customs control, provided for by the legislation of Georgia, which are to be performed by competent authorities other than customs authorities, the customs authorities shall, in close cooperation with those authorities, perform those controls (where possible, together with customs control (one-stop-shop principle)).
7. The procedure of performing different customs controls with respect to the officials determined by the Constitution of Georgia or the persons determined by a an ordinance of the Government of Georgia shall be determined by an order of the Minister of Finance of Georgia.

Article 28 – Delivery subject to control

1. To prevent the circulation of goods imported by circumventing customs controls and to identify individuals involved in that circulation, the customs authorities shall, in each specific case, based on a treaty of Georgia and at the request of a foreign customs authority and/or other competent authority, or at the request of the customs authorities and/or law enforcement authorities of Georgia, apply the form of delivery subject to control, which implies the entry into or exit from Georgia of goods in illegal circulation or their transit in the territory of Georgia under the control of the customs authorities.
2. The customs authorities shall, in agreement with a relevant law enforcement authority, take a decision on the application of the form of delivery subject to control in respect of goods provided for by paragraph 1 of this article.
3. The procedure of delivery subject to control shall be determined by a joint order of the Minister of Finance of Georgia and the Minister of Internal Affairs of Georgia.

Article 29 – Customs control area

1. A customs control area is a specially designated place where measures of customs control are implemented in respect of goods and/or means of transport and persons.
2. Customs control areas are as follows:
a) a customs checkpoint;
b) a warehouse of the customs authorities;
c) an economic clearance zone;

d) a customs warehouse;
e) a free trade point;
f) a territory designated by the customs authorities that is located at an airport, a seaport, a port or a railway station opened for international traffic;
g) a portion of rails of a railway station located in the customs territory of Georgia – during the placement of goods subject to customs control on the portion of rails;
h) another place of storage, or building, or means of transport where goods and/or means of transport subject to customs supervision are placed;
i) another place designated for the carrying out of customs formalities by the customs authorities in accordance with the procedure established by an order of the Minister of Finance of Georgia.
3. The carrying out of economic activities, the movement of goods and/or means of transport and persons and the loading/unloading of means of transport in the customs control area without the consent of the customs authorities, and the taking of goods out of the customs control area before the completion of required customs formalities, shall be prohibited.
4. The right of ownership of goods subject to customs supervision present in the customs control area may be transferred to another person in accordance with the procedure and conditions established by an order of the Minister of Finance of Georgia.
5. The procedures for entry into, movement across and leaving the customs control area of an airport, a port, a railway station shall be determined by a joint order of the Minister of Finance of Georgia and the Minister of Internal Affairs of Georgia.

Article 30 – Post-release control of goods

1. Post-release control of goods shall be carried out on the basis of a decision of the customs authorities.
2. When carrying out a post-release control of goods, the customs authorities may:
a) verify the accuracy of the data declared in a customs declaration, temporary storage declaration, entry summary declaration, exit summary declaration, re-export declaration or re-export notification, as well as the existence, accuracy, authenticity and validity of the supporting documents;
b) examine the declarant's accounts and other records relating to the goods in question or to the operations involving those goods before or after their release.
3. When carrying a post-release control of goods, the customs authorities shall have the right to examine the goods and/or take samples where it is possible to examine the goods or take samples.
4. A post-release control of goods may be carried out at the premises of the holder of goods or his/her representative or any other person directly or indirectly involved in the operations performed in respect of the goods, as well as at the premises of any other person in possession of the documentation and data related to the said operations.
5. A post-release control of goods shall only be carried out by the customs authorities. Other controlling bodies and law enforcement authorities shall not carry out post-release controls of goods.
6. When carrying out a post-release control of goods, the customs authorities shall be authorised to determine the amount of import duty/customs sanction on the basis of the information available in those authorities, unless the person submits the requested information to them.
7. A post-release control of goods shall not last more than three months. Where necessary, the period of the check may be extended for up to two months in agreement with the head of the customs authorities.
8. The results of post-release controls of goods shall be incorporated into the check report, on the basis of which a respective decision shall be taken.
9. Where the post-release control of goods identifies the necessity of charging an import duty and/or imposing a customs sanction on a person, the customs authorities shall take a decision to charge import duty and/or impose a customs sanction on the person.
10. In the case provided for by paragraph 9 of this article, the check report and the decision taken on the basis thereof shall be presented to the person together with a tax notice provided for by Article 64 of the Tax Code of Georgia ('a tax notice').
11. The period of limitation for charging an import duty on the basis of a check report and presenting a respective tax notice shall be three years. This period shall not apply in the case provided for by Article 141(3) of this Code.
12. The period prescribed by paragraph 11 of this article shall run from the end of the calendar year in which the obligation to pay the import duty arises.
13. Where an administrative offence is detected, an authorised person of the customs authorities shall draft an administrative offence report.
14. Matters that have already been examined shall not be re-examined without an order of a judge.
15. The procedure for the post-release control of goods shall be determined by an order of the Minister of Finance of Georgia.

Article 31 – Period of limitation for keeping documents and other information

1. For the purpose of customs controls, a person shall keep the documents and other information provided for by Article 13(1) of this Code for at least three years, in any form acceptable to and accessible by the customs authorities.
2. In the case of goods released for free circulation (except in the cases provided for by paragraph 3 of this article), or

goods declared under the export procedure, the period prescribed by paragraph 1 of this article shall run from the end of the year in which the customs declarations for release for free circulation are registered or the goods are placed under the export procedure.
3. In the case of goods released for free circulation for the purpose of their end-use, the period prescribed by paragraph 1 of this article shall run from the end of the year in which they cease to be subject to customs supervision.
4. Except for the release for free circulation, for goods placed under another customs procedure or re-export, or for goods in temporary storage, the period set by paragraph 1 of this article shall run from the end of a year when the aforementioned customs procedure, re-export or temporary storage was completed.
Law of Georgia No 2767 of 5 April 2023 – website, 18.4.2023

Article 32 – Service charges

1. No obligation shall be imposed on a person to pay to the customs authorities charges for the performance of customs controls by the customs authorities during the working hours established by the legislation of Georgia.
2. An obligation to pay service charges or to cover the costs incurred may be imposed on a person where services are provided by the customs authorities, in particular where:
a) the customs authorities established by the legislation of Georgia carry out a customs control at the request of the person concerned during non-working hours, outside the customs checkpoint, the place where the goods are cleared or the place where the customs formalities within the competence of the customs authorities are performed;
b) for the purpose of issuing a preliminary decision or providing information on the application of the customs legislation of Georgia as provided for by Article 12(1) of this Code, it was necessary to carry out an analysis/expert examination of the goods presented to the customs authorities by the person concerned and to use postal services for the return of those goods to the applicant;
c) an analysis/expert examination of the goods is carried out for the verification of the customs declarations or the goods are destroyed for the purpose of checking the customs declaration, if costs, other than those relating to the activities within the competence of the customs authorities, have been incurred;
d) exceptional control measures are being implemented due to the nature of the goods or a potential risk;
e) other services determined by an ordinance of the Government of Georgia are provided during the carrying out of customs formalities by the customs authorities.
3. The amount of service charge and the procedure for paying service charges shall be determined by an ordinance of the Government of Georgia.

Chapter IV – Customs Disputes

Article 33 – Proceedings in customs disputes

1. Decisions taken by the customs authorities on the basis of this Code may be appealed within the system of the Ministry of Finance of Georgia or to a court.
2. A customs dispute ('a dispute') shall be reviewed within the system of the Ministry of Finance of Georgia in accordance with the procedure established under the Tax Code of Georgia for the review of tax disputes, unless otherwise provided for by this Code.
3. The complainant shall have the right to apply to a court at any stage of the review of the dispute within the Ministry of Finance of Georgia.
4. The procedure for the conduct of proceedings in the court shall be determined by the legislation of Georgia relating to administrative procedure.
5. Appealing a decision taken by the customs authorities shall not suspend its effect, except in the cases provided for by paragraphs 6 and 7 of this article.
6. The customs authority/dispute resolution authority shall suspend the implementation of an appealed decision in whole or in part where they have good reason to believe that the decision is inconsistent with the customs legislation of Georgia or its implementation will cause irreparable damage to the person concerned.
7. An appealed decision imposing an obligation to pay import duty/customs sanction shall be deemed suspended from the day of commencement until the day of completion of the dispute, only in respect of payment of import duty/customs sanction.
8. In cases provided for by paragraph 7 of this article, the measures to secure disputed tax liabilities under Article 254 of the Tax Code of Georgia shall apply in the cases provided for and in accordance with the procedure established by the same article.
9. The period of limitation prescribed by this Code shall be suspended during the pendency of a dispute.
10. The period of limitation period prescribed by this Code shall not apply during the implementation of a decision of a court/dispute resolution authority by the customs authorities.

Book II
Measures to Protect Trade, Customs Value of Goods

Chapter V – Measures to Protect Trade

Article 34 – Measure to protect trade
A measure to protect trade is a measure introduced in accordance with the principles and norms of the World Trade Organization and with the legislation of Georgia.

Article 35 – Identification and classification of goods
1. Goods shall be identified and classified on the basis of the FEANCN, which shall be established by an order of the Minister of Finance of Georgia.
2. The FEANCN is a system of commodity classification codes which is consistent with the Nomenclature under the International Convention on the Harmonized Commodity Description and Coding System and is detailed by eleven digits, taking into account the specifics of the national economy.
3. When declaring goods, a declarant shall specify a commodity code in accordance with the FEANCN.
4. The customs authorities shall control the accuracy of the commodity code specified by a declarant.

Article 36 – Origin of goods
1. The origin of goods shall be determined for the purpose of implementing measures to protect trade when bringing the goods into the customs territory of Georgia and/or taking the goods out of the customs territory of Georgia.
2. The origin of goods may be non-preferential or preferential.
3. The non-preferential origin of goods shall apply:
a) for the purpose of import tax, except for reliefs provided for by the treaty of Georgia;
b) for implementing non-tariff measures regulating foreign trade, which are established by other legal acts.
4. Goods shall be regarded as having non-preferential origin and shall be deemed to originate in the country where:
a) these goods were wholly obtained;
b) these goods underwent last, substantial transformation when more than one country was involved in their production.
5. The criteria and the procedure for determining the preferential origin of goods, as well as the form of a document proving the preferential origin of goods and the procedure for filling it in, shall be determined by a respective treaty of Georgia.
6. Where a customs declaration/re-export declaration contains information on the country of origin of goods, the customs authority may require the declarant to prove the origin of the goods.
7. Where proof of the origin of goods is required under the legislation of Georgia, the customs authority may, in the event of reasonable doubt, require any additional evidence to make sure that information on the origin of goods has been indicated in compliance with the rules for the determination of the origin of goods.
8. Procedures and rules for issuing a proof of origin for goods originating in Georgia, as well as for proving their origin, shall be determined by an ordinance of the Government of Georgia.
Law of Georgia No 2767 of 5 April 2023 – website, 18.4.2023

Chapter VI – Customs Value of Goods

Article 37 – General provisions of the customs valuation of goods
1. The customs valuation of goods shall be carried out in accordance with this Code and the procedures laid down in the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994.
2. During the declaration of goods, the declarant shall carry out the customs valuation of the goods, and the customs authorities shall control the accuracy of the customs value of goods determined by the declarant.
3. The fact that the goods are subject to sale and are declared for the purpose of release for free circulation is sufficient to consider those goods as sold for export to Georgia. Where, after the sale of the goods for export to Georgia, they have been resold (including in the customs warehouse), the price of their sale for export to Georgia shall be applied for the customs valuation of the goods.
4. For the purposes of this chapter, persons shall be deemed to be related if:
a) they manage one another's businesses (they are the persons authorised to manage the business entity);
b) they are legally recognised business partners (persons related by business interests);
c) they are employer and employee;
d) a third person directly or indirectly holds or controls 5% or more of the voting shares of both of them, or a third person owns 5% or more of such shares;
e) one of them directly or indirectly controls the other;
f) both of them are directly or indirectly controlled by a third person;
g) together they directly or indirectly control a third person;
h) they are members of the same family.
5. For the purposes of this chapter, persons associated in business, one of which is the other's exclusive agent, distributor or concessionaire, shall be considered to be related persons if they fall within the criteria provided for by paragraph 4 of this article.
6. The customs valuation of imported goods shall be carried out based on the following methods:
a) based on the transaction value (the first method);
b) based on the transaction value of identical goods (the second method);
c) based on the transaction value of similar goods (the third method);

d) based on the unit price of goods (the fourth method);
e) based on the computed value (the fifth method);
f) based on the reserve method (the sixth method).
7. Each method of customs valuation of goods provided for by paragraph 6 of this article shall be proceeded sequentially where the previous method cannot be reasonably applied. The declarant shall have the right to change the order of application of the methods of customs valuation of goods provided for by paragraph 6(d) and (e) of this article.
8. After the sale of goods for export to Georgia, the use of those goods in a third country before they are placed under release for free circulation may serve as grounds for refusal to determine the customs value of the goods based on the transaction value.
9. For the purposes of determining the customs value of goods, the price actually paid and/or payable shall be the total payment made or to made by the buyer to the seller, or to be made for the benefit of the seller. Such price shall include all payments, both direct and indirect, as a condition of sale of the goods.
10. The amount of indirect taxes paid in the country of origin of goods or the country of export of goods shall not be included in the customs value of the goods.
11. Where, by the time of determining the customs value of goods:
a) the price of the goods has not been actually or fully paid, the price payable fully shall be used in determining their customs value;
b) the final price payable for the goods is higher than the price actually paid and/or payable, the final price payable shall be used in determining their customs value;
c) the final price payable for the goods is lower than the price actually paid and/or payable, the final price payable may be used in determining their customs value on the basis of the declarant's application, if this is an obligation laid down in the original contract.
12. Where the declared goods are part of the consignment purchased in a single transaction, the transaction value of the goods shall be as proportional to the price of the entire consignment as the quantity of the declared goods to the quantity of the entire consignment. The price actually paid or payable shall also be apportioned where part of the cargo has been lost.
13. In determining the customs value of goods, the provisions of this chapter shall also apply where the goods are placed under another customs procedure before they are released for free circulation or where the end use of the goods is changed.

Article 38 – Transaction value method

1. This article shall be applicable in combination with Article 44 of this Code, which provides for the adjustment of the price actually paid and/or payable for goods, where the buyer is required to pay certain elements which are part of the customs value but are not included in the price actually paid or payable for the goods.
2. The customs value of goods shall be determined based on the transaction value, i.e. the price actually paid and/or payable for the goods sold for export to Georgia, taking into account the requirements of Article 44 of this Code, provided that all of the following conditions are fulfilled:
a) there are no restrictions as to the disposal or use of goods by the buyer, except for restrictions which:
a.a.) are established or required by the legislation of Georgia;
a.b) define the list of the geographical areas in which the goods may be resold;
a.c) do not affect the value of goods;
b) the sale or price of the goods is not related to any condition or circumstance for which a value cannot be determined with respect to the value of goods. Where a value cannot be determined for such condition or circumstance, that value shall be considered as indirect payment made by the buyer and therefore as part of the price actually paid or payable;
c) no part of the proceeds of any subsequent sale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, except in cases where an appropriate adjustment can be made in accordance with Article 44 of this Code;
d) the price actually paid or payable is calculated on the basis of objective and grounded data;
e) the buyer and the seller are not related persons. Where the buyer and the seller are related persons, the possibility of applying the transaction value method for determining the customs value of goods shall be determined taking into account paragraphs 3 and 6 of this article.
3. Only the fact that the buyer and the seller are related persons shall not serve as grounds for refusing the application of the transaction value method in determining the customs value of goods. In such case, all the circumstances of the sale of goods shall be verified and the transaction value shall be applied, unless the relationship between the said persons had an influence on the transaction value of the goods.
4. Where, on the basis of the information submitted by a declarant or otherwise received, the customs authorities have reasonable doubt that the relationship between the buyer and the seller has influenced the transaction value of goods, the customs authorities shall inform the declarant of their reasoned opinions (in writing where the declarant so requests). The declarant shall have the right to provide appropriate explanations in respect of the said opinions.
5. Where the buyer and the seller are related persons, the customs value of goods shall be determined on the basis of the transaction value method if the declarant has provided the customs authorities with evidence that the above value is as close as possible to any of the following values determined within the same period of time:
a) the transaction value of identical or similar imported goods that the seller has sold to an unrelated person (buyer);

b) the customs value of identical or similar goods under Article 41 of this Code;
c) the customs value of identical or similar goods under Article 42 of this Code.
6. The procedure prescribed by paragraph 5 of this article shall be applied, if the declarant so wishes, for comparison purposes only. However, account shall be taken of the differences between commercial and quantitative levels, in the elements provided for by Article 44 of this Code, and the costs incurred by the seller following the sale of goods where the buyer and the seller are not related persons.

Article 39 – Method based on the transaction value of identical goods

1. Where the customs value of imported goods cannot be determined on the basis of the transaction value method, the customs value of goods shall be considered to be the transaction value of identical imported goods that were sold for export to Georgia and exported at or about the same time as the goods being valued.
2. For the purpose of this article, 'export of identical goods at or about the same time' means that the difference between the date of export of identical goods and the date of export of the goods to be valued does not exceed 30 days (the goods to be valued were exported 30 days before the export of identical goods or 30 days after their export).
3. For the purposes of determining the customs value of goods, goods shall be considered to be identical if these goods and the goods to be valued are identical by their physical characteristics, quality, reputation and country of origin. Goods shall be considered to be identical regardless of minor external differences between these goods and the goods to be valued, provided that they comply with the above definition in respect of other criteria.
4. Identical goods shall not be goods where the engineering, processing, artistic design, drawings and sketches thereof were produced in Georgia.
5. In applying this article, the transaction value of goods produced by a different person shall be taken into account where no data on the transaction value of identical goods produced by the same person (producer) can be found.
6. The basis for determining the customs value of goods in accordance with paragraph 1 of this article shall be one of the following:
a) the transaction value of identical imported goods registered by the customs authorities which were sold for export to Georgia at the same commercial level and in the same quantity as the goods being valued (and the volume and price of the consignment are implied);
b) in the absence of a condition under subparagraph (a) of this paragraph, the transaction value of identical imported goods registered by the customs authorities which were sold at a different commercial level and/or in different quantities, provided that the customs value of such goods is adjusted taking into account the differences attributable to commercial level and/or to quantity. Such adjustment may be made on the basis of evidence provided to the customs authorities, which proves the reasonableness and accuracy of the adjustment, whether the adjustment leads to an increase or a decrease in the customs value of the goods.
7. In order to take account of the difference in costs provided for by Article 44(6) of this Code resulting from the difference between the means of transport used to transport the goods to be valued and identical imported goods, and the distances of transport, adjustments to the customs value of the goods shall be carried out.
8. For the purpose of this article, the customs value of imported identical goods, adjusted in accordance with paragraphs 6 and 7 of this article, shall only be determined on the basis of the transaction value method.
9. Where more than one transaction value of identical imported goods hasbeen identified, the lowest value shall be applied for determining the customs value of the goods to be valued.

Article 40 – Method based on the transaction value of similar goods

1. Where the customs value of imported goods cannot be determined on the basis of the transaction value method or the method based on the transaction value of identical goods, the customs value of goods shall be considered to be the transaction price of such similar goods as were sold for export to Georgia and exported at or about the same time as the goods being valued.
2. For the purpose of this article, 'exported at or about the same time' means that the difference between the date of export of similar goods and the date of export of the goods being valued does not exceed 30 days (30 days before or after the export).
3. For the purposes of determining the customs value of goods, similar goods shall be goods which are not exactly the goods being valued, however the similar goods and the goods being valued have the same country of origin, like physical characteristics and like component materials, which enable them to perform the same functions as the goods being valued and to be commercially interchangeable.
4. Similar goods shall not be goods where the engineering, processing, artistic design, drawings and sketches of such goods have been produced in Georgia.
5. In applying this article, the transaction value of goods produced shall be taken into account where no data on the transaction value of similar goods produced by the same person (producer) can be found.
6. The basis for determining the customs value of imported goods in accordance with paragraph 1 of this article shall be one of the following:
a) the transaction value of similar imported goods registered by the customs authorities which were sold in Georgia at the same commercial level and in the same quantity as the goods being valued (and the volume and price of the consignment are implied);
b) in the absence of a condition under subparagraph a) of this paragraph, the transaction value of similar imported goods

registered by the customs authorities which were sold at a different commercial level and/or in different quantities, provided that the customs value of the above goods is adjusted taking into account the differences attributable to commercial level and/or to quantity. Such adjustment may be made on the basis of evidence provided to the customs authorities, which proves the reasonableness and accuracy of the adjustment, whether the adjustment leads to an increase or a decrease in the customs value of the goods.
7. In determining the customs value of goods, adjustments to the customs value of goods shall be carried out in order to take account of the difference in costs provided for by Article 44(6) of this Code incurred due to the difference between the means of transport used to transport the goods to be valued and similar imported goods, and the distances of transport.
8. For the purpose of this article, the customs value of similar imported goods, adjusted in accordance with paragraphs 6 and 7 of this article, shall only be determined on the basis of the transaction value method.
9. Where more than one transaction value of similar imported goods has been identified, the lowest value shall be applied for determining the customs value of the goods to be valued.

Article 41 – Method based on the unit price

1. For the purpose of this article:
a) identical goods shall be goods which comply with the requirements established by Article 39(3) and (4) of this Code;
b) similar goods shall be goods which comply with the requirements established by Article 40(3) and (4) of this Code;
c) goods of the same class or kind shall be goods which are of the same type with the goods being valued by their basic physical characteristics; however, their characteristics are as close as possible to the characteristics of the goods being valued and they belong to a narrow group, order and nomenclature of the type of goods. Goods of the same class or kind may be considered to be goods which are imported into Georgia from the country of export of the goods being valued or other country.
2. Where the goods being valued, or identical or similar goods, are sold in Georgia in the same form as they were imported into Georgia (in an unaltered state), the customs value of the goods being valued shall be determined based on the unit price at which identical or similar goods were imported at or about the same time as the goods being valued, and were sold in the greatest quantity to unrelated persons, at the first commercial level, taking into account the following deductions:
a) commissions normally payable or agreed to be paid in advance, or a cost plus that is normally applied for the purpose of making a profit and the reimbursement of costs associated with the sale of goods of the same class or kind in Georgia;
b) ordinary transportation and insurance costs incurred in Georgia and related costs;
c) taxes and other duties provided for by the legislation of Georgia which are related to the import or sale of goods.
3. Where the goods being valued, or identical or similar goods, are not sold in Georgia at or about the same time as the goods being valued were imported into Georgia, the customs value of the goods being valued shall, taking into account paragraph 2 of this article, be determined based on the unit price at which the goods being valued, or identical or similar goods, are sold in the nearest time after the import of the goods being valued, but not later than 90 days, in the same form as they were imported into Georgia (in an unaltered state).
4. Where the goods being valued, or identical or similar goods, are not sold in Georgia in the same form as they were imported into Georgia (in an unaltered state), the customs value of the goods being valued shall, at the request of the declarant, be determined based on the unit price at which the goods being valued will be sold in the greatest quantity to unrelated persons after being processed in Georgia. However, the added value emerging during the processing of the goods being valued shall be deducted from their value, and the deductions provided for by paragraph 2 of this article shall be made.

Article 42 – Computed value method

1. The customs value of goods shall be a computed value consisting of the following elements:
a) the value of fabrication and/or processing of materials used in producing the goods;
b) the amount of profit gained and general expenses in sales of goods of the same class or kind as the goods being valued, which are made by producers in the country of export for export to Georgia;
c) the costs provided for by Article 44(6) of this Code.
2. The value of fabrication and/or processing of materials used in producing the goods, provided for by paragraph 1(a) of this article shall include:
a) the costs provided for by Article 44(1)(b) and (c) of this Code;
b) the value, apportioned as appropriate, of any goods or services provided for by Article 44(2) of this Code, which were supplied directly or indirectly by the buyer to the seller in connection with the production and sale for export to Georgia of the imported goods. The value of the elements produced in Georgia, provided for by Article 44(2)(c) of this Code, shall be included in the customs value only if the producer has incurred the appropriate costs for those elements. When calculating the value, the price or value of the elements referred to in this paragraph shall not be taken into account twice.
3. The general expenses provided for by paragraph 1(b) of this article shall include direct and indirect costs incurred in the production and sale of export goods, which are not provided for by paragraph 1(a) of this article.

Article 43 – Reserve method

1. Where the customs value of imported goods cannot be determined on the basis of Articles 38-42 of this Code, the

customs value of the goods shall be determined using reasonable means which are consistent with:
a) provisions of Article VII of the 1994 General Agreement on Tariffs and Trade;
b) general principles and provisions of the Agreement on the Implementation of Article VII of the 1994 General Agreement on Tariffs and Trade;
c) the general principles and provisions of this chapter.
2. The following shall not be used as a basis for determining the customs value of goods on the basis of the reserve method:
a) the domestic sale price of goods produced in Georgia;
b) the price of goods in the domestic market of the exporting country;
c) the price of export goods in a foreign country;
d) the minimal customs value of goods;
e) the arbitrarily selected or fictitious value of goods;
f) the principle of obtaining the largest of the two values of goods;
g) the cost of production of goods, other than the computed value, determined for identical or similar goods in accordance with Article 42 of this Code.
3. The customs value of the goods determined on the basis the reserve method shall, as much as possible, be based on the customs value of the goods previously determined.
4. The price to be used in the control of the accuracy of determining the customs value of goods on the basis of the reserve method may include data obtained from open sources of information and as a result of the generalisation of practice, which are of an informative nature and are only used only to establish the accuracy of the customs valuation of goods.

Article 44 – Elements of the customs value of imported goods

1. In determining the customs value of imported goods on the basis of Article 38 of this Code, the following costs shall be added to the transaction value, provided that they have actually been incurred by the buyer but are not included in the transaction value:
a) commissions and brokerage (except for buying commissions) for the payment of which the importer has paid his/her/its agent an amount in exchange for the services provided in purchasing the goods being valued;
b) the cost of containers which are treated as being one with the goods in question for the purposes of releasing goods for free circulation. Where such container is re-usable, its value shall, at the request of the declarant, be apportioned among the goods being valued using international accounting standards;
c) the cost of packing of the goods, including the costs of labour and packing materials.
2. Where goods or services are directly or indirectly supplied by the buyer to the seller free of charge or at a reduced price, and they are used in connection with production and sale for export to Georgia of the imported goods, in determining the customs value of the imported goods on the basis of Article 38 of this Code, the value, apportioned as appropriate, of the following goods and services shall be included in the transaction price to the extent that such value has not been included in the price actually paid or payable:
a) materials, raw materials, parts and other components incorporated into the goods;
b) tools, dies, moulds and other components used in the production of the goods;
c) materials consumed in the productions of the goods;
d) engineering, development, structural design and artwork, design work, drawing works, plans, schemes, sketches and other works performed outside Georgia (services are considered to be provided outside Georgia unless the place where the service is provided is Georgia in accordance with Article 162^1 of the Tax Code of Georgia and the transaction is subject to a VAT reverse charge).
3. For the purposes of paragraph 2 of this article, the value of goods or services that is to be included in the customs value shall be determined based on the price at which the buyer purchased them. Where the goods are produced by the buyer, their value shall be determined based on the buyer's accounting documents.
Where the goods in question have depreciated, their value shall be determined based on depreciation rates.
4. In determining the customs value of imported goods on the basis of Article 38 of this Code, royalties and licence fees related to the goods that the buyer must pay, either directly or indirectly, as a condition of an agreement on the sale or purchase of the imported goods, shall be included in the transaction value to the extent that such royalties and fees are not included in the price paid or payable. Licence fees shall be fees for patents, trademarks, copyright, or know-how. However, licence fees and intellectual property fees shall be included in the customs value of goods if the pieces of intellectual property are inseparable from the imported goods and this condition has been specified in the contract. Where the buyer pays the licence fee to a third person, this shall be agreed with the buyer.
5. In determining the customs value of imported goods on the basis of Article 38 of this Code, to the transaction price shall be added the value of any part of the proceeds of any subsequent resale, disposal or use of the goods that accrues directly or indirectly to the seller.
6. The following costs, up to the place where goods are brought into the customs territory of Georgia, shall be included in the customs value of the imported goods:
a) transportation costs, and loading and handling (including warehousing) charges. Where different consignments are imported by the same means of transport, the transportation costs shall be proportionally distributed, which shall be laid down in the contract concluded with the carrier;
b) insurance costs, if borne by the declarant.

7. The costs provided for by this article shall only be included in the price actually paid or payable on the basis of documented data.
8. In determining the customs value of the imported goods, the costs not provided for by this article shall not be included in the transaction value.
9. The following costs shall not be included in the customs value of the imported goods if these costs are shown separately from the price actually paid or payable:
a) taxes and fees provided for by the legislation of Georgia;
b) transportation costs after crossing the customs border of Georgia;
c) charges for construction and erection works, and warehouse, maintenance or technical assistance incurred after the entry of the goods;
d) charges associated with procedures for crossing the customs border of Georgia and other charges associated with the movement of goods brought into the territory of Georgia;
e) charges for interest under a financing agreement entered into by the buyer and relating to the purchase of the import goods, provided that:
e.a) these interest charges are separated from the actual price of the goods;
e.b) the financing agreement has been made in writing;
e.c) where necessary, the buyer may demonstrate that the goods are actually sold at the price declared and that the rate of interest does not exceed the average rate of interest effective in respect of similar financing agreements at the time when the finance was provided and in the country where the financing person is located. This provision shall apply irrespective of whether the transaction is financed by the seller, a bank or a third person;
f) charges for obtaining the right to process imported goods in Georgia;
g) costs incurred by the buyer for obtaining the right to distribute or sell imported goods.
Law of Georgia No 6818 of 14 July 2020 – website, 22.7.2020

Article 45 – Determination of the customs value of a carrier medium of automated data processing or other software
1. In determining the customs value of a carrier medium of automated data processing or other software, only the price of the software shall be taken into account. Where the value of automated data processing or other software is not separated from the value of the software carrier medium, the value of the carrier medium shall be determined taking into account Articles 38–44 of this Code.
2. For the purpose of this article, 'software carrier medium' shall not include integrated circuits and similar devices, nor any parts thereof.

Article 46 – Simplified procedure for determining the customs value of goods
Where the actually paid and/or payable price or the value of elements (which are or are not included in the customs value of goods) is not quantifiable on the date on which the customs declaration is registered, the customs authorities may permit the person concerned, on the basis of his/her application, to determine the price or the value of elements on the basis of specific criteria. Cases where such valuation on the basis of specific criteria may take place shall be determined by an order of the Minister of Finance of Georgia.

Book III
Customs Debt and Guarantees for Securing the Payment of Import Duties

Chapter VII – Incurrence of a Customs Debt

Article 47 – Release for free circulation and temporary admission
1. During the bringing of goods into the customs territory of Georgia, a customs debt shall be incurred when placing foreign goods liable to import duties under either of the following customs procedures:
a) release for free circulation;
b) temporary admission with partial relief from import tax.
2. A customs debt shall be incurred at the time of the registration of the customs declaration.
3. The declarant shall be the debtor. In the case of indirect representation, the person on whose behalf the customs declaration is submitted shall also be a debtor. Where a customs declaration is drawn up on the basis of information related to one of the customs procedures referred to in paragraph 1 of this article, which leads to evading the payment of the import duty, the person who provided the information required to draw up the declaration and who was aware, or should reasonably have been aware, that such information was false, shall also be a debtor.

Article 48 – Special provisions relating to goods not originating in Georgia
1. Where an international preferential agreement signed between Georgia and a foreign country or a group of foreign countries provides for a prohibition of drawback of, or exemption from, import tax for goods having no status of origination in Georgia that are used for manufacturing of a product for which a proof of origin is issued or made out under the same agreement, a customs obligation for such goods having no status of origination in Georgia shall be created at the time of registration of the re-export declaration related to the product manufactured with these goods.
2. If no customs debt is created under paragraph 1 of this article, the amount of import tax shall be calculated in the same

way as it would be calculated as a result of registration of the customs declaration for release for free circulation of the goods having no status of origination in Georgia that are used for manufacturing of a product on the day of registration of the re-export declaration for the purpose of ending the inward processing procedure.
3. The provisions of Article 47(2) and (3) of this Code shall apply to paragraphs 1 and 2 of this article. However, in the case of foreign goods provided for by Article 160 of this Code, the person who lodges the re-export declaration shall be the debtor. In the case of indirect representation, the person on whose behalf the declaration is lodged shall also be a debtor.
Law of Georgia No 2767 of 5 April 2023 – website, 18.4.2023

Article 49 – Customs debt incurred through the violation of the customs legislation of Georgia
1. A customs debt for goods liable to import tax shall be incurred if any of the following is violated:
a) the customs legislation of Georgia concerning the bringing of foreign goods into the customs territory of Georgia, their removal from customs supervision, or the movement, processing, storage in a customs warehouse or in a free zone, temporary storage or disposal of such goods within the customs territory of Georgia;
b) the customs legislation of Georgia concerning the end-use of goods within the customs territory of Georgia;
c) a condition governing the placing of foreign goods under a customs procedure/re-export or a condition governing the exemption of goods from import duty by virtue of their end-use.
2. The time at which the customs debt is incurred shall be either of the following:
a) the moment when the obligation the non-fulfilment of which gives rise to the customs debt is not met or ceases to be met;
b) the moment when a customs declaration for placement of goods under a customs procedure/re-export is registered, where it is established that a condition governing that customs procedure/re-export or a condition governing the exemption of goods from import duty by virtue of their end-use was not in fact fulfilled.
3. In cases provided for by paragraph 1(a) and (b) of this article, the debtor shall be any of the following:
a) any person who was required to fulfil the obligation concerned;
b) any person who was aware or should reasonably have been aware that the customs debt was not met and who acted on behalf of the person who was required to meet the customs debt, or who participated in the act which led to the failure to meet the customs debt;
c) any person who purchased or held the goods and who was aware or should have been aware at the time of purchasing or receiving the goods that the customs debt in respect of those goods was not met.
4. In the cases provided for by paragraph 1(c) of this article, the debtor shall be the person who was required to comply with the conditions governing the placing of the goods under a customs procedure, or the declaration of the goods or the exemption of the goods from import duty by virtue of their end-use.
5. Where the information included in a customs declaration in respect of any of the customs procedures provided for by paragraph 1(c) of this article, or any other information relating to the same customs procedure leads to evading the payment of import duty, the person who provided the information required to draw up the declaration shall also be a debtor.
Law of Georgia No 2767 of 5 April 2023 – website, 18.4.2023

Article 50 – Deduction of amount of import duty already paid
Where a customs debt is incurred, in accordance with Article 49 of this Code, in respect of goods placed under a temporary admission procedure with partial relief from import duty, the amount of import duty paid under partial relief shall be deducted from the amount of import duty corresponding to the customs debt.

Article 51 – Incurrence of a customs debt in the case of prohibitions and restrictions
1. A customs debt shall be incurred when goods which are prohibited or restricted under the legislation of Georgia are brought into the customs territory of Georgia.
2. No customs debt shall be incurred where:
a) counterfeit money is brought into the customs territory of Georgia;
b) narcotic drugs or psychotropic substances, other than where supervised by the relevant authorities with a view to their use for medical and scientific purposes, are brought into the customs territory of Georgia.

Article 52 – Joint and several liability
Where several debtors are liable for a customs debt, they shall be jointly and severally liable for the payment of import duty.

Article 53 – General rules for calculating the amount of import duty
1. For the calculation of import duty, the amount shall be determined on the basis of the legislation of Georgia applicable at the time at which the customs debt in respect of the goods in question was incurred.
2. Where it is not possible to determine precisely the time at which the customs debt is incurred, that time shall be deemed the time at which the customs authorities conclude that a customs debt has been incurred in respect of the goods in question.
3. Where the customs authorities establish on the basis of the information available to those authorities that the customs

debt had been incurred before the time provided for by paragraph 2 of this article, the customs debt shall be deemed to have been incurred at the earliest time established on the basis of such information.

Article 54 – Special rules for calculating the amount of import duty

1. The costs of warehousing within the customs territory of Georgia of goods placed under a customs procedure or in temporary storage and/or the costs of performing permissible operations under Article 116 of this Code in respect of those goods, shall not be taken into account when calculating the amount of import duty if the declarant provides an appropriate document proving those costs. However, the customs value, quantity, nature and origin of foreign goods used in the warehousing of and/or performing permissible operations in respect of such goods shall be taken into account when calculating the amount of import duty.
2. Where the FEANCN code of goods placed under a customs procedure in the customs territory of Georgia changes as a result of taking permissible operations under Article 116 in respect of goods, the original FEANCN code shall apply to those goods at the request of the declarant.
3. Where a customs debt is incurred for processed products resulting from the processing of goods placed under the inward processing procedure, the customs debt shall, at the request of the declarant, be determined on the basis of the FEANCN code, quantity, nature and origin of the goods, at the time of registration of the declaration for the placing of goods under the inward processing procedure.
4. In cases determined by an order of the Minister of Finance of Georgia, in order to avoid the circumvention of the implementation of trade policy measures or the circumvention of other requirements established by the legislation of Georgia, the amount of import duty shall be calculated in accordance with paragraph 2 or 3 of this article without a request from the declarant.
5. Where a customs debt is incurred for products resulting from the processing of the goods placed under the outward processing procedure or for replacement products under Article 153(1) of this Code, the customs debt shall be determined on the basis of the cost of the processing operation undertaken outside the customs territory of Georgia.
6. In determining a customs debt incurred in accordance with Article 49 of this Code, the preferential tax treatment of goods provided for by a treaty of Georgia, the tax legislation of Georgia, the customs legislation of Georgia or Articles 107–109 of this Code shall be taken into account.

Chapter VIII – Guarantees for Securing the Payment of Import Duties

Article 55 – General provisions

1. The person who incurs or may incur an obligation to pay import duty shall provide a guarantee for securing the payment of import duty ('guarantee') unless otherwise provided for by the customs legislation of Georgia. The customs authorities may authorise a person, other than that person, to provide a guarantee.
2. Without prejudice to Article 59 of this Code, the customs authorities may require the provision of only one guarantee in respect of a specific customs declaration or specific goods. The guarantee provided for a specific customs declaration shall cover the amount of import duty the obligation of the payment of which arises in respect of the goods declared in or released against that customs declaration, irrespective of whether that customs declaration is drawn up correctly.
3. Where the guarantee has not been released, it may be used to meet acustoms debt incurred after the post-release control of goods.
4. The customs authorities may, in accordance with Article 59 of this Code, permit the person provided for by paragraph 1 of this article, on the basis of his/her application, to provide a comprehensive guarantee for two or more operations, customs declarations or customs procedures in respect of which an obligation to pay import duty has been or may be incurred.
5. No guarantee shall be required from state authorities or municipality bodies in respect of activities or operations which they carry out in the capacity of public authorities.
6. No guarantee shall be provided where the goods are carried:
a) by air or sea;
b) by a pipeline or an electric transmission line;
c) by rail.
7. Other cases where it shall not be required to provide a guarantee shall be determined by an order of the Minister of Finance of Georgia.
Law of Georgia No 7006 of 15 July 2020 – website, 28.7.2020

Article 56 – Determining the amount of a guarantee

1. Where it is compulsory for a guarantee to be provided in accordance with the requirements established by the customs legislation of Georgia, the customs authorities shall determine the amount of the guarantee, which shall be equivalent to:
a) the precise amount of import duty the obligation of the payment of which has incurred or may incur, where that amount can be determined at the time when the guarantee is required;
b) the amount of the guarantee determined in accordance with a procedure established by an order of the Minister of Finance of Georgia, where the precise amount of import duty cannot be determined.
2. Without prejudice to Article 59 of this Code, where a comprehensive guarantee is provided to secure the payment of import duty the obligation of the payment of which has incurred or may incur and the amount of which varies over time,

the amount of the comprehensive guarantee shall be set at a level enabling the amount of import duty to be covered at all times.

Article 57 – Optional guarantee

Where the provision of a guarantee is optional, but the customs authorities consider that the person will not pay import duty within the prescribed period, the customs authorities shall require a guarantee to be provided. In such cases, the amount of the guarantee shall not exceed the level provided for by Article 56 of this Code.

Article 58 – Types of guarantee

1. The following guarantees may be provided to the customs authorities:
a) a bank guarantee;
b) an insurance policy;
c) a deposit;
d) suretyship, other than the guarantees provided for by subparagraphs (a) and (b) of this paragraph;
e) any other guarantee determined by an order of the Minister of Finance of Georgia.
2. A person shall have the right to provide any guarantee provided for by paragraph 1 of this article.
3. The customs authorities may require that the provided guarantee be replaced if it is incompatible with the proper performance of the customs procedure concerned. The customs authorities may require the guarantor to maintain the provided guarantee for a specific period of time.
4. Where a guarantee is provided as a deposit, the customs authorities shall not pay any interest on that deposit.
5. The procedures for providing and monitoring a guarantee, as well as the validity of a guarantee, shall be determined by an order of the Minister of Finance of Georgia.

Article 59 – Comprehensive guarantee

1. The right to provide a comprehensive guarantee shall be granted to a person who satisfies all of the following conditions:
a) he/she is established in Georgia;
b) he/she complies with the criteria provided for by Article 26(1)(a) of this Code;
c) he/she is a regular user of the customs procedure or holds an authorisation for the operation of a customs warehouse or complies with the criteria provided for by Article 26(1)(d) of this Code.
2. Where a comprehensive guarantee is provided to secure the payment of import duty the obligation of the payment of which may incur, a person shall have the right to provide a comprehensive guarantee with a reduced amount or to have a comprehensive guarantee waiver, provided that he/she complies with the criteria provided for by Article 26(1)(b) and (c) of this Code.
3. Where a comprehensive guarantee is provided to secure the payment of import duty the obligation of the payment of which may incur, an authorised economic operator for customs simplification shall, on the basis of his/her application, be permitted to provide a comprehensive guarantee with a reduced amount. In such case, the comprehensive guarantee shall be considered to have been provided with a full amount.
4. The amount of a comprehensive guarantee, and the procedures and conditions for providing one with a reduced amount or for having a guarantee waiver, as well as the procedures and conditions for imposing or abolishing temporary prohibitions relating to the use of comprehensive guarantees, shall be determined by an order of the Minister of Finance of Georgia.

Article 60 – Replacing a guarantee or providing an additional guarantee

Where the customs authorities establish that the amount of the guarantee provided is not sufficient or that the guarantee can no longer ensure the fulfilment, within the prescribed period, of an obligation to pay import duty, the customs authorities shall require a person provided for by Article 55(1) of this Code to replace the guarantee provided with a new guarantee or to provide an additional guarantee.

Article 61 – Release of a guarantee

1. Where an obligation to pay import duty does not arise, or has been fulfilled, or the grounds for that obligation have ceased to exist, the guarantee provided shall be released.
2. Where import duty is paid in part or the obligation to pay import duty may be incurred only in respect of part thereof, a corresponding part of the amount of the guarantee provided shall be released on the basis of an application by a person concerned.

Chapter IX – Extinguishment of a Customs Debt

Article 62 – Extinguishment of a customs debt

1. The extinguishment of a customs debt means the payment of import duty by the debtor.
2. A customs debt shall be considered to have been extinguished:
a) in the case provided for by the legislation of Georgia, through the use (deduction) of the amount of the tax overpaid, available on the taxpayer's personal account card;

b) where the goods have been seized without compensation as a penalty for the violation of the customs legislation of Georgia;
c) where the measure of disposal of goods provided for by this Code has been implemented;
c^1) where so provided for by Article 70(4) of this Code, if the owner of goods has submitted to the customs authority the reliable proof of the destruction of goods under the customs supervision, in accordance with the procedure established by an order of the Minister of Finance of Georgia.
d) where the goods have been destroyed as a result of force majeure provided for by this Code;
e) where the debt was incurred in accordance with Article 49 of this Code and the customs authorities are satisfied that the goods in question have not been consumed or used within the customs territory of Georgia and have been taken out of the customs territory of Georgia;
f) following the invalidation of a customs declaration on the basis of which the obligation to pay import duty was incurred.
Law of Georgia No 2767 of 5 April 2023 – website, 18.4.2023

Article 63 – Calculation of the amount of import tax and procedure for its payment
1. The customs authorities shall calculate the amount of import tax payable taking into account the object of taxation with import tax, the rate of import tax, and reliefs prescribed by law, unless otherwise provided for by the customs legislation of Georgia.
2. The customs authorities may accept the amount of import tax calculated by the declarant, except as provided for by Article 30 of this Code.
3. Import tax shall be paid in laris, the national currency of Georgia, by cash or non-cash payment, through a banking institution, unless otherwise provided for by the customs legislation of Georgia.
4. (Deleted – No 2767, 5.4.2023).
5. The customs debt of a debtor may be extinguished by a third person.
Law of Georgia No 2767 of 5 April 2023 – website, 18.4.2023

Article 64 – Notification of a customs debt
Where the incurrence of a customs debt is not related to the lodging of a customs declaration, the customs authorities shall send a tax notice to the debtor.

Article 65 – Time limit for the payment of import tax
1. Where the lodging of a customs declaration serves as grounds for the incurrence of a customs debt, import tax shall be paid not later than five days after the release of the goods in question.
2. The time limit prescribed by paragraph 1 of this article may be reduced or extended for up to not longer than 45 days by an order of the Minister of Finance of Georgia.
3. The cases and procedure for providing guarantees required for the release of goods without payment of import tax shall be determined by an order of the Minister of Finance of Georgia.
4. The import tax payable for goods placed under the temporary admission procedure with partial relief from import tax shall be paid not later than the 15th day of the month following the month in question, and the last payment shall be made on the day on which the temporary admission procedure ends. The declarant shall have the right to pay the entire amount payable all at once.

Book IV
Bringing Goods into the Customs Territory of Georgia

Chapter X – Entry Summary Declaration

Article 66 – Lodging of an entry summary declaration
1. Before the goods are brought into the customs territory of Georgia, an entry summary declaration shall be lodged with the customs authorities.
2. The following shall not be subject to summary declaration:
a) goods moved across the customs border of Georgia by means of a pipeline or an electric transmission line;
b) air or sea means of transport and goods carried thereon and passing through the airspace of Georgia or the territorial waters of Georgia without a stop;
c) goods for which a customs declaration has been lodged;
d) goods determined by an order of the Minister of Finance of Georgia.
3. An entry summary declaration shall be lodged by the carrier. Notwithstanding the obligations of the carrier, the entry summary declaration may be lodged by the importer, the consignee or other person in whose name the carrier acts, or by any other person who is able to present or has presented the goods in question to the customs checkpoint.
4. An entry summary declaration shall contain the particulars necessary for risk analysis for security and safety purposes.
5. Where the particulars provided for by paragraph 4 of this article cannot be obtained from the person provided for by paragraph 3 of this article, the customs authorities may require other persons holding those particulars to provide them.
6. The customs authorities may accept the use of commercial, port or transport information systems for the lodging of an

entry summary declaration, provided that such systems contain the necessary particulars for such declaration and those particulars are available within the specific time limit for the lodging of the declaration.
7. A notification may be lodged instead of an entry summary declaration, provided that the customs authorities have access to the particulars relating to the summary declaration which are stored in the computer system of the person lodging the summary declaration.
8. The time limit for risk analysis for security and safety purposes on the basis of the entry summary declaration for goods at the customs checkpoint or the notification provided for by paragraph 7 of this article shall be determined by an order of the Minister of Finance of Georgia. Appropriate measures shall be taken on the basis of the outcomes of the risk analysis.
9. The procedure and the time limit for lodging entry summary declarations with the customs authorities, and the cases where entry summary declarations are not required to be lodged, as well as the procedure for, and cases of, requiring other persons to provide particulars necessary for a declaration, and the list of such persons, shall be determined by an order of the Minister of Finance of Georgia.

Article 67 – Amendment or invalidation of an entry summary declaration

1. The customs authorities may permit the declarant, on the basis of his/her application, to amend a lodged entry summary declaration.
2. No amendment to an entry summary declaration shall be possible if:
a) the customs authorities have informed the person who lodged the entry summary declaration that they intend to examine the goods covered by that declaration;
b) the customs authorities have established that the particulars declared are incorrect;
c) the goods have been presented to the customs authorities.
3. Where the goods covered by an entry summary declaration are not brought into the customs territory of Georgia, the customs authorities shall invalidate that declaration:
a) upon submission of a respective application by the declarant;
b) within 200 days after the lodging of the declaration.
4. The procedures for amending and invalidating entry summary declarations shall be determined by an order of the Minister of Finance of Georgia.

Article 68 – Lodging of customs declarations instead of an entry summary declaration

The customs authorities may waive the lodging of an entry summary declaration if:
a) a customs declaration has been lodged before the expiry of the time limit for lodging the entry summary declaration under which the goods were to be declared. In that case, the customs declaration shall contain at least the particulars necessary for the entry summary declaration. Until the customs declaration is registered in accordance with Article 89 of this Code, it shall have the status of an entry summary declaration;
b) a temporary storage declaration has been lodged before the expiry of the time limit for lodging the entry summary declaration under which the goods were to be declared. In that case, a temporary storage declaration shall contain at least the particulars necessary for the entry summary declaration. Until the temporary storage declaration is registered in accordance with Article 73 of this Code, it shall have the status of an entry summary declaration.

Chapter XI – Entry and Temporary Storage of Goods

Article 69 – Notification of arrival of a sea-going vessel or an aircraft

1. The operator of a sea-going vessel or an aircraft entering the customs territory of Georgia shall notify the arrival to the customs authorities upon arrival of the means of transport. Where information on the arrival of a sea-going vessel or an aircraft is available to the customs authorities, they may waive the notification of such information.
2. An appropriate port or airport system or other means of transmitting information may be used with the consent of the customs authorities for the notification of the arrival of a sea-going vessel or an aircraft.
3. The procedure for notifying the information provided for by this article shall be determined by an order of the Minister of Finance of Georgia.

Article 70 – Customs supervision

1. Goods brought into the customs territory of Georgia shall, from the time of their entry, be subject to customs supervision and may be subject to customs control procedures. Where necessary, such goods shall be subject to such prohibitions and restrictions as are based, inter alia, on the necessity to protect public safety, national interests and public morality, to protect the health and life of humans, animals or plants, to protect national treasures of artistic, historic or archaeological value, and property used in economic activities, including controls on precursors, psychotropic substances and psychoactive substances, on goods infringing intellectual property rights, and cash. Where necessary, such goods shall also be subject to fishery conservation and management measures, and other economic policy measures.
2. Goods shall remain under customs supervision until their customs status is determined and shall not be removed from customs supervision or disposed of without the consent of the customs authorities. In accordance with Article 141 of this Code, Georgia goods shall not be subject to customs supervision after their customs status has been determined. Foreign goods must remain under customs supervision until their customs status is changed, or they are taken out of the customs

territory of Georgia or administered in accordance with Chapter XV of this Code.
3. The holder of goods under customs supervision shall, with the consent of the customs authorities, at any time examine the goods and take samples, inter alia, for the classification of the goods and the determination of their customs value or customs status.
4. If goods under customs supervision have been destroyed or damaged, the owner of the goods shall immediately notify the customs authority thereof and submit the reliable proof of the destruction or damage of the goods to it. Otherwise, the goods shall be considered to have been unlawfully removed from customs supervision. The procedure for the application of this paragraph shall be defined by an order of the Minister of Finance of Georgia.
5. Articles 74-78 of this Code shall apply to goods placed under the transit procedure which were presented to the customs authorities of destination in the customs territory of Georgia.
Law of Georgia No 2767 of 5 April 2023 – website, 18.4.2023

Article 71 – Transportation/conveyance of goods to the designated place

1. The customs authority may define the customs route for goods brought into the customs territory of Georgia and/or determine the period during which the goods must be moved around within the customs territory of Georgia. In this case, the obligation to transport/convey the goods under customs supervision along the customs route defined, and during the period determined by the customs authority shall be imposed on a person who has brought the goods into the customs territory of Georgia.
2. Any person who assumes responsibility for the carriage of goods after they have been brought into the customs territory of Georgia shall become responsible for fulfilling the obligation provided for by paragraph 1 of this article.
3. Goods that are still outside the customs territory of a foreign country and may be subject to the control of the customs authorities of Georgia on the basis of a treaty between Georgia and that foreign country shall be considered to be goods brought into the customs territory of Georgia.
4. Where the customs supervision and customs control with respect to goods transported within the frontier zone by pipelines or electric transmission lines, as well as traffic of negligible economic importance such as letters, postcards and printed matter and their electronic equivalents, or goods carried by passengers, will not be jeopardised, a procedure other than that provided for paragraph 1 of this article, and determined by an order of the Minister of Finance of Georgia, may be applied.
5. Paragraph 1 of this article shall not apply to sea-going vessels and aircraft and goods carried thereon which pass through the territorial waters or the airspace of Georgia without a stop.
Law of Georgia No 2767 of 5 April 2023 – website, 18.4.2023

Article 72 – Measures to be taken during force majeure

1. Force majeure shall be considered such extraordinary or special circumstance as to render it impossible to fulfil the obligations provided for by this Code and the occurrence of which is not dependent on the will of a person, including:
a) natural disasters (earthquake, flood, landslide, avalanche, fire and others);
b) restrictions on foreign trade, the declaration of a state of emergency or martial law, or other decisions of state authorities;
c) civil disorder or a strike.
2. A person who, by reason of force majeure, cannot fulfil the obligation provided for by Article 71(1) of this Code shall inform the customs authorities of that circumstance and of the precise location of the goods (except where the goods were completely destroyed) and shall act as instructed by the customs authorities.
3. Where, by reason of force majeure, a sea-going vessel or aircraft provided for by Article 71(5) of this Code is forced to put into port or to land at an airport located in the customs territory of Georgia, and the obligation provided for by paragraph 1 of this article cannot be fulfilled, the person who brought the vessel or aircraft into the customs territory of Georgia, or any other person acting on that person's behalf, shall inform the customs authorities of that fact without delay.
4. The customs authorities shall take measures to exercise customs supervision with respect to goods provided for by paragraph 2 of this article, sea-going vessels or aircraft provided for by paragraph 3 of this article, and goods carried by such means of transport. Where necessary, the carriage of such goods and/or such means of transport to the appropriate customs control area or to any other place designated or approved by the customs authorities shall be ensured.

Article 73 – Presentation of goods to the customs authorities

1. Goods brought into the customs territory of Georgia shall be presented to the customs authorities immediately upon their arrival at the customs checkpoint or any other place designated or approved by the customs authorities by one of the following persons:
a) a person who brought the goods into the customs territory of Georgia;
b) a person who is acting in the name or on behalf of the person bringing the goods into the customs territory of Georgia;
c) a person who has assumed responsibility for the carriage of the goods after they were brought into the customs territory of Georgia.
2. Goods that are brought into the customs territory of Georgia by sea or air and are not unloaded and remain on board the same means of transport, shall be presented to the customs authorities only at the port or airport where they are unloaded or reloaded. However, goods brought into the customs territory of Georgia which are unloaded and reloaded

onto the same means of transport to enable the unloading or loading of other goods, shall not be presented to the customs authorities at that port or airport.
3. Regardless of the obligation of a person provided for by paragraph 1 of this article, goods may be presented to the customs authority instead of that person by:
a) any person who places the goods under a customs procedure or applies re-export in relation to the goods when presenting them to the customs authority;
b) a person who is authorised to operate a customs warehouse or an enterprise in a free industrial zone.
4. When presenting goods to the customs authorities, a person shall make reference to the entry summary declaration or, in the cases provided for by Article 68 of this Code, to the customs declaration or temporary storage customs declaration which has been lodged in respect of the goods, except where the obligation to lodge an entry summary declaration is waived.
5. Where it is mandatory to lodge an entry summary declaration and it has not been lodged in advance in respect of the goods presented to the customs authorities, one of the persons provided for by Article 66(3) of this Code shall, without prejudice to paragraph 5 of the same article, immediately lodge an entry summary declaration or shall instead lodge a customs declaration or temporary storage declaration.
6. Where the customs supervision and customs control with respect to the goods transported within the frontier zone by pipelines or electric transmission lines, as well as traffic of negligible economic importance such as letters, postcards and printed matter and their electronic equivalents, or goods carried by passengers, will not be jeopardised, a procedure other than that provided for by paragraph 1 of this article may be applied.
7. Goods presented to the customs authorities shall not be removed from the place where they have been presented without the permission of the customs authorities.
8. The procedures for presenting goods to the customs authorities and for agreeing upon other places for their presentation with the customs authorities shall be determined by an order of the Minister of Finance of Georgia.
Law of Georgia No 2767 of 5 April 2023 – website, 18.4.2023

Article 74 – Unloading and unpacking of goods

1. Goods shall be unloaded or trans-shipped from the means of transport carrying them only with the consent of the customs authorities in places designated or approved by those authorities. However, the consent of the customs authorities shall not be required in the event of an imminent danger where it is necessary to immediately unload all or part of the goods. In such cases, the customs authorities shall immediately be informed accordingly.
2. The customs authorities may at any time require goods to be unloaded and unpacked for the purposes of examining them, taking samples, or examining the means of transport carrying them.

Article 75 – Temporary storage of foreign goods and a temporary storage declaration

1. Foreign goods shall be in temporary storage from the moment they are presented to the customs authorities.
2. A temporary storage declaration containing all the particulars required for their temporary storage shall be lodged in respect of foreign goods presented to the customs authorities.
3. Documents related to goods in temporary storage shall be provided to the customs authorities where so provided for by the legislation of Georgia or so required for the carrying out of customs controls.
4. A temporary storage declaration shall be lodged by the person provided for by Article 73(1) or (3) at the latest at the time of the presentation of the goods to the customs authorities.
5. A temporary storage declaration shall contain a reference to any entry summary declaration in respect of the goods presented to the customs authorities, except where the obligation to lodge an entry summary declaration is waived or the goods have already been in temporary storage or have been placed under a customs procedure and have not been taken out of the customs territory of Georgia.
6. With the consent of the customs authorities, a temporary storage declaration may be lodged in the following form:
a) by making a reference to an entry summary declaration lodged for the goods concerned, provided that the particulars necessary for a temporary storage declaration have additionally been provided to the customs authorities;
b) a transport document, provided that it contains the appropriate particulars of a temporary storage declaration, including a reference to an entry summary declaration for the goods concerned.
7. The customs authorities may accept the use of commercial, port or transport information systems for the lodging of a temporary storage declaration, provided that such systems contain the necessary particulars for such declaration and those particulars are available in accordance with the requirements of paragraph 4 of this article.
8. A temporary storage declaration shall be examined in accordance with Articles 96–100.
9. A temporary storage declaration may be used for one of the following purposes:
a) to notify the information provided for by Article 69 of this Code;
b) to present the goods to the customs authorities in accordance with Article 73 of this Code, provided that the requirements laid down in that article are fulfilled.
10. A temporary storage declaration shall not be required where, at the latest at the time of the presentation of the goods to the customs authorities, their customs status as Georgia goods has been determined in accordance with this Code.
11. The customs authorities shall keep or have access to the temporary storage declaration for the purpose of verifying that the goods covered by this declaration are placed under a customs procedure or re-exported in accordance with Article 78 of this Code.

12. For the purpose of this article, where foreign goods placed under a transit procedure are presented at the place of destination, the particulars for the transit operation concerned may be deemed to be the temporary storage declaration, provided that they contain the information necessary for a temporary storage declaration.

Article 76 – Amendment or invalidation of a temporary storage declaration

1. The customs authority must allow the declarant, on the basis of his/her application, to make an amendment to a submitted temporary storage declaration.
2. No amendment to a temporary storage declaration shall be possible if:
a) the customs authorities have informed the person who lodged the temporary storage declaration that they intend to examine the goods covered by that declaration;
b) the customs authorities have established that the particulars declared are incorrect.
3. Where goods for which a temporary storage declaration has been lodged are not presented to the customs authorities, the customs authorities shall invalidate that declaration:
a) upon submission of a respective application by the declarant;
b) within 30 days after the lodging of the declaration.
4. The procedures for moving goods in temporary storage, for lodging a temporary storage declaration, for amending and invalidating same, as well as the conditions for agreeing with the customs authorities on another place of temporary storage of goods, shall be determined by an order of the Minister of Finance of Georgia.
Law of Georgia No 2767 of 5 April 2023 – website, 18.4.2023

Article 77 – Conditions and responsibilities for the temporary storage of goods

1. Goods in temporary storage shall be stored only in a customs warehouse or in other places of storage designated or approved by the customs authorities.
2. Without prejudice to Article 70(3) of this Code, goods in temporary storage shall be subject only to such operation as to ensure their preservation in an unaltered state without modifying their appearance or technical characteristics. The Government of Georgia shall have the right to determine a procedure other than that provided for by this paragraph.
3. The holder of the customs warehouse or other place of storage designated or approved by the customs authorities where the goods in temporary storage are stored shall be responsible for:
a) ensuring that the goods in temporary storage are not unlawfully removed from customs supervision;
b) fulfilling the obligations relating to the storage of goods in temporary storage.
4. Where goods cannot be maintained in temporary storage, the customs authorities shall without delay take measures provided for by Chapter XV of this Code.

Article 78 – End of temporary storage of goods

1. Custom formalities necessary for defining a customs procedure or applying re-export in relation to foreign goods in temporary storage shall be carried out within 30 days.
2. The customs authorities may reduce or extend the time limit prescribed by paragraph 1 of this article by 60 days.
3. In the case of the temporary storage of goods in a customs warehouse, the time limit referred to in paragraph 1 of this article shall be 180 days.
4. Goods already subject to a customs procedure, except for an export procedure, may, at the request of the person concerned, be temporarily stored in a customs warehouse for no longer than 180 days, and in the case of an export procedure, for no longer than 120 days.
5. The customs authorities may extend the time limits prescribed by paragraphs 3 and 4 of this article by no longer than 180 days.
Law of Georgia No 2767 of 5 April 2023 – website, 18.4.2023

Article 79 – Choice of a customs procedure

Unless otherwise provided for by the legislation of Georgia, the declarant may choose any customs procedure under which to place the goods, under the conditions of that customs procedure, irrespective of their characteristics, quantity, country of origin, destination or consignment.

Book V
Customs Status of Goods, Placing Goods under a Customs Procedure, Verification of Customs Declarations, Release of Goods, and Disposal of Goods by the Customs Authorities

Chapter XII – Customs Status of Goods

Article 80 – Customs status of Georgia goods

1. All goods in the customs territory of Georgia shall be considered to be Georgia goods, unless their status as of foreign goods has been established.
2. In specific cases, where the rule laid down in paragraph 1 of this article does not apply, the status of Georgia goods shall have to be proved in respect of goods.
3. In cases determined by an order of the Minister of Finance of Georgia, goods wholly obtained in the customs territory

of Georgia shall not have the status of Georgia goods if they have been obtained from goods in temporary storage or placed under the transit procedure, a customs warehouse procedure, the temporary admission procedure, or the inward processing procedure.
4. The procedures for granting, proving and verifying the customs status of Georgia goods, as well as specific cases where goods in the customs territory of Georgia are not considered to be goods with the status of Georgia goods, shall be determined by an order of the Minister of Finance of Georgia.

Article 81 – Loss of customs status by Georgia goods

Goods shall lose the status of Georgia goods and acquire the status of foreign goods if:
a) they are taken out of the customs territory of Georgia;
b) they are placed under the transit procedure, a customs warehouse procedure, or the free zone or inward processing procedure, insofar as the legislation of Georgia so allows;
c) they have been placed under the end-use procedure and are subsequently transferred to the State or are destroyed and waste remains;
d) the customs declaration for release of goods for free circulation has been invalidated after the release of the goods;
e) an amendment has been made to the customs declaration for release of goods for free circulation, under Article 90(1)(b.a) and Article 160(3)(b) of this Code.
Law of Georgia No 2767 of 5 April 2023 – website, 18.4.2023

Chapter XIII – Placing Goods under a Customs Procedure

Article 82 – Customs declarations and customs supervision of Georgia goods

1. Goods intended to be placed under a customs procedure shall be covered by a customs declaration for a respective customs procedure.
2. In cases, other than those provided for by Article 9(2) of this Code, which are determined by an order of the Minister of Finance of Georgia, a customs declaration may be lodged using means other than electronic data-processing techniques in accordance with the procedure established by an order of the Minister of Finance of Georgia.
3. Georgia goods placed under the export procedure or the outward processing procedure shall be subject to customs supervision from the time of registration of the customs declaration provided for by paragraph 1 of this article until such time as they are taken out of the customs territory of Georgia or the customs declaration is invalidated.
4. The procedures for lodging and registering a customs declaration, for making documents supporting the customs declaration accessible to the customs authorities, for amending and revoking the customs declaration shall be determined by an order of the Minister of Finance of Georgia.

Article 83 – Time and place of performance of customs formalities

1. The customs authorities shall determine the working hours for customs clearance places, customs checkpoints and the places of performance of customs formalities, within the competence of the customs authority, in order that the flow of international traffic is neither hindered nor distorted, taking into account the nature of the customs procedure and of the traffic of goods placed under acustoms procedure.
2. The time and place of performance of customs formalities by the customs authorities shall be determined by an order of the Minister of Finance of Georgia.

Article 84 – Standard customs declarations and supporting documents

1. Standard customs declarations shall contain all the particulars necessary for the application of the customs procedure under which the goods are declared.
2. All documents supporting standard customs declarations which are required for the application of the customs procedure under which the goods are declared shall be kept with the declarant and shall at the same time be accessible for the customs authorities at the time when the standard customs declaration is lodged. Where a standard customs declaration is lodged by electronic data-processing techniques or in the case provided for by the legislation of Georgia, the requirement to enclose with the standard customs declaration the documents which are determined for the application of the customs procedure concerned is waived if they are submitted electronically. Those documents shall be kept with the declarant for a period prescribed by Article 31(1) of this Code. Upon request, he/she shall provide them to the customs authorities.
3. Any supporting document under paragraph 2 of this article shall be provided to the customs authorities where the customs legislation of Georgia so requires or where it is necessary for customs controls.
4. In cases determined by an order of the Minister of Finance of Georgia, a person duly authorised by the customs authorities may draw up the supporting document.

Article 85 – Simplified customs declarations

1. A person may, with the consent of the customs authorities, place goods under a customs procedure on the basis of a simplified customs declaration which does not fully contain the particulars provided for by Article 84(1) of this Code or the supporting documents provided for by paragraphs 2 and 3 of the same article.
2. The person may lodge a simplified customs declaration under paragraph 1 of this article on a regular basis with the

consent of the customs authorities that shall be issued under conditions determined by an order of the Minister of Finance of Georgia.

Article 86 – Supplementary customs declaration

1. Where a simplified customs declaration provided for by Article 85 of this Code is lodged or the particulars are entered in the declarant's records in accordance with Article 94 of this Code, the declarant shall lodge a supplementary customs declaration containing the particulars necessary for the application of the customs procedure concerned with the customs authorities within the time limit determined by an order of the Minister of Finance of Georgia.
2. Where a simplified customs declaration provided for by Article 85 of this Code is lodged, all the supporting documents shall be kept with the declarant and shall be accessible to the customs authorities within the time limit determined by an order of the Minister of Finance of Georgia.
3. The lodging of a supplementary customs declaration shall not be required:
a) where the goods have been placed under a customs warehouse procedure;
b) in other cases determined by an order of the Minister of Finance of Georgia.
4. The customs authorities may waive the requirement to lodge a supplementary customs declaration where all of the following conditions are met:
a) the quantity and value of goods covered by the simplified customs declaration is below the minimum thresholds set by an order of the Minister of Finance of Georgia;
b) the simplified customs declaration already contains all the information necessary for the application of the customs procedure concerned;
c) the simplified customs declaration is not made in the form of an entry in the declarant's records.
5. The simplified customs declaration provided for by Article 85 of this Code, or the customs declaration and supplementary customs declaration made in the form of an entry in the declarant's records in accordance with Article 94 of this Code, shall be deemed to constitute a single, indivisible instrument taking effect on the date on which the simplified customs declaration is registered in accordance with Article 89 of this Code, and in the case of an entry in the declarant's records, on the date on which the entry of data is completed.

Article 87 – Lodging a customs declaration

1. Without prejudice to Article 86(1) of this Code, a customs declaration may be lodged by a person who is able to present the goods to the customs authorities and to provide all the information necessary for the application of the customs procedure under which the goods are declared. However, a customs declaration shall be lodged by the person or his/her representative if the registration of the customs declaration imposes particular obligations on a specific person.
2. The declarant shall be established in Georgia, except in cases provided for by paragraph 3 of this article.
3. Meeting the obligation to be established in Georgia shall not be required from:
a) a person who lodges a customs declaration for placing the goods under the transit procedure or the temporary admission procedure;
b) a person who, upon agreement with the customs authorities, occasionally lodges a customs declaration, including for the inward processing procedure or for end-use;
c) a person who is established in the customs territory of a foreign country adjacent to the customs territory of Georgia, and who presents goods to the customs checkpoint directly located between those territories, provided that a person established in the customs territory of Georgia enjoys reciprocal benefits.

Article 88 – Lodging a customs declaration in advance

A customs declaration may be lodged in advance, prior to the presentation to the customs authorities of the goods covered by the said declaration. Where the goods are not presented to the customs authorities within 45 days after the customs declaration is lodged in advance, the customs declaration shall be deemed not to have been lodged.

Article 89 – Registering a customs declaration

1. Customs declarations that comply with the conditions provided for by this chapter shall be immediately registered by the customs authority.
2. Unless otherwise provided for by the customs legislation of Georgia, the customs authorities shall apply with respect to goods the customs legislation of Georgia applicable on the day on which the customs declaration is registered.
Law of Georgia No 2767 of 5 April 2023 – website, 18.4.2023

Article 90 – Making an amendment to a registered customs declaration

1. An amendment can be made to a registered customs declaration on the basis of a declarant’s application:
a) before goods are released, except when:
a.a) the customs authority has notified the declarant about its intention to inspect the declaration;
a.b) the customs authority has established that there are inaccurate data in the declaration;
b) after goods are released:
b.a) where so provided for by Article 160(3)(b) of this Code, when part of the goods released for free circulation is re-exported;

b.b) within three years after the customs declaration is registered, before a respective decision of the court or of the customs authority on carrying out the post-release control of goods is served, in order for the declarant to fulfil the obligations related to the placement of goods under the appropriate customs procedure.
2. An amendment to the registered customs declaration can be made before goods are released, at the initiative of the customs authority, if it is established that there are inaccurate data in the declaration.
Law of Georgia No 2767 of 5 April 2023 – website, 18.4.2023

Article 91 – Invalidation of a registered customs declaration
1. The customs authorities shall, on the basis of an application by the declarant, invalidate the registered customs declaration if either of the following conditions is fulfilled:
a) the customs authorities are satisfied that the goods are immediately to be placed under a customs procedure that is different from the one declared;
b) due to special circumstances, it is unjustified to apply the declared customs procedure to the goods.
2. Where the customs authorities have informed the declarant of their intention to verify a customs declaration, the declarant's application for the invalidation of the customs declaration shall not be accepted before the end of the examination of the goods.
3. A customs declaration shall not be invalidated after the goods are released, except in cases determined by an order of the Minister of Finance of Georgia.
4. The customs declaration may be invalidated after the release of the goods:
a) on the basis of an application by the declarant, where the declarant provides evidence that due to the occurrence of certain circumstances (including the destruction, damage or spoiling of the goods or the changing of the terms of a contract) the declared customs procedure cannot be applied to the goods concerned;
b) where the end-use of those goods is changed (where the goods are released for free circulation for another end-use) which have been released for free circulation under the end-use procedure with relief from import duty.

Article 92 – Simplified drawing up of customs declarations for goods subject to taxation with different rates of import tax
1. On the basis of an application by the declarant, import tax for a consignment shall, with the consent of the customs authorities, be calculated on the basis of the highest rate of import tax determined for various goods in that consignment, where a consignment consists of goods subject to taxation with different rates of import tax and the drawing up of a customs declaration for the consignment entails heavy expenses and efforts disproportionate to the import tax.
2. The procedure for calculating import tax as provided for by paragraph 1 of this article shall not apply to goods subject to prohibitions and/or restrictions prescribed by the customs legislation of Georgia or to goods subject to excise taxation.
3. The procedure and conditions for the simplified drawing up of customs declarations as provided for by this article shall be determined by an order of the Minister of Finance of Georgia.

Article 93 – Centralised clearance of goods
1. The customs authorities shall have the right to permit aperson concerned, on the basis of his/her application, to lodge a customs declaration and clear goods in different places.
2. The procedures for lodging a customs declaration in different places where goods are cleared and for clearing goods shall be determined by an order of the Minister of Finance of Georgia.

Article 94 – Entry in the declarant's records
1. The customs authorities may authorise a person, on the basis of his/her application, to lodge a customs declaration, including a simplified customs declaration, in the form of an entry (of particulars) in the declarant's records, provided that the person ensures that the particulars are accessible to the customs authorities.
2. The customs declaration shall be deemed to have been registered from the moment at which the particulars of the goods are entered in the declarant's records.
3. The customs authorities may, on the basis of a person's application, waive the obligation for the goods to be presented to the customs authorities. In such cases, the goods shall be deemed to have been released from the moment at which the particulars of the goods are entered in the declarant's records. The obligation for the goods to be presented to the customs authorities in accordance this paragraph shall be waived where all the following conditions are fulfilled:
a) the declarant is an authorised economic operator for customs simplifications;
b) the waiver of the obligation for the goods to be presented to the customs authorities is conditioned by the nature of the goods and the frequency of their being brought into or taken out of the customs territory of Georgia;
c) the customs authorities have access to all the information necessary for the exercise by the customs authorities of their powers in examining the goods where the need arises;
d) at the time of the entry of the particulars of the goods in the declarant's records, the goods are no longer subject to the restrictions and prohibitions prescribed by the legislation of Georgia, unless otherwise provided for in the authorisation of the authorised economic operator.
4. In specific cases, the customs authorities may require that the goods be presented to them.
5. The conditions to be fulfilled in order that goods may be released shall be laid down in the authorisation.
6. The conditions for granting an authorisation to lodge a customs declaration in the form of an entry in the declarant's records and the procedure for entering particulars of the goods in the declarant's records shall be determined by an order

of the Minister of Finance of Georgia.

Article 95 – Calculation of the amount of import tax by an authorised economic operator

1. The customs authorities may authorise an authorised economic operator for customs simplifications, on the basis of his/her application, to carry out certain customs formalities and individual measures of customs control under customs supervision relating to the calculation of the amount of import tax.
2. The conditions for granting authorisation to carry out customs formalities and measures of customs control, relating to the calculation of the amount of import tax provided for by paragraph 1 of this article, the customs procedure and/or the activities of customs control to be carried out, and the procedure for carrying them out, shall be determined by an order of the Minister of Finance of Georgia.

Chapter XIV – Verification of Registered Customs Declarations and Release of Goods

Article 96 – Verification of a registered customs declaration

1. The customs authorities may, for the purpose of verifying the accuracy of the particulars in a customs declaration which has been registered;
a) examine the declaration and the supporting documents;
b) require the declarant to provide additional documents;
c) examine the goods;
d) take samples for analysis or for detailed examination of the goods.
2. The procedure for verifying registered customs declarations shall be determined by an order of the Minister of Finance of Georgia.

Article 97 – Examination and sampling of goods

1. The delivery of the goods to the places where they are to be examined and where samples are to be taken, as well as the preparation of goods for their examination and sampling, shall be ensured by the declarant. The costs associated with such actions shall be borne by the declarant.
2. The declarant or his/her representative shall have the right to be present when goods are examined and when samples are taken for analysis. The declarant or his/her representative shall, where required by the customs authorities, be present when the goods are examined or samples are taken for analysis, to provide them with assistance in the examination of the goods and the taking of samples for analysis.
3. Samples of goods under customs supervision may, with the consent of the customs authorities, also be taken by the declarant, or other person holding rights relating to the goods and/or the means of transport, or that person's representative, or an employee of another public control authority, provided that this:
a) does not contravene and/or complicate customs control;
b) does not modify the characteristics of the goods.
4. Where samples of the goods are taken at the initiative of the customs authorities, the costs of the analysis or examination performed shall be borne by the customs authorities. However, the customs authorities shall not be liable for the payment of the cost of the goods from which samples have been taken.
5. Where samples of goods are taken at the initiative of the declarant, the costs for the analysis or examination performed shall be borne by the declarant.
6. The results of analysis or examination of samples of goods shall be notified to the declarant or other person holding rights relating to the goods or that person's representative.
7. After analysis or examination has been completed, the samples of the goods shall be returned to the holder of the goods, except in cases where the samples are subject to destruction in accordance with the legislation of Georgia, or part of them has been consumed during analysis or examination, or the costs for returning the samples exceed their value.
8. The procedures for examining goods and taking samples shall be determined by an order of the Minister of Finance of Georgia.

Article 98 – Partial examination of goods and taking samples from part of the goods

1. Where part of the goods covered by a customs declaration is examined, or samples are taken from part of the goods, the results of partial examination of the goods or of the analysis of the samples taken from part of the goods shall apply to all the goods covered by the same customs declaration.
2. Where the declarant considers that the results provided for by paragraph 1 of this article may not be applied to the remainder of the goods, he/she shall have the right to request a further examination of the goods. The request shall be granted provided that the goods have not been released, or have been released but the declarant proves that they have not been altered in any way.
3. Where several types of goods are covered by the same customs declaration, for the purposes of paragraphs 1 and 2 of this article, the particulars of each type of the goods shall be deemed to constitute a separate declaration.

Article 99 – Results of the verification of a customs declaration

1. The results of the verification of a customs declaration shall apply to the application of the customs procedure under which the goods are placed.

2. Where the customs declaration is not verified, paragraph 1 of this article shall apply on the basis of the particulars contained in the customs declaration.

Article 100 – Means of customs identification

1. Where marking is required for the further identification of goods and/or is necessary to ensure the protection of goods and/or a means of transport and/or premises, the customs authorities or persons authorised by them shall, at any stage of customs supervision, carry out the marking of the goods using a means of customs identification.
2. For the purpose of identification of goods and/or a means of transport, instead of or together with the means of customs identification, a video recording and/or photographing and scale representation of goods, as well as the numerical marking of goods or the marking of goods with manufacturer's serial numbers and description, may be used.
3. The customs authorities may recognise other means of customs identification by which goods and/or means of transport and/or premises are marked by the senders, carriers or declarants of the goods and/or other debtors, or by the customs authorities of a foreign country. In such case, the means of customs identification recognised by the customs authorities shall replace the means of customs identification established in Georgia.
4. The customs authorities shall have the right to require that the person concerned or his/her authorised representative be present when the customs authorities affix and/or remove a means of customs identification.
5. A means of customs identification shall be affixed in such a way as to make it impossible to access the goods without damaging it or to unlawfully enter a means of transport or premises without leaving a trail. A means of customs identification shall be affixed in such a manner as to exclude its removal without damaging it. The customs authorities, or a person authorised by them, shall indicate in the respective document and/or customs declaration that they have affixed ameans of customs identification.
6. The holder of a means of transport or premises shall immediately inform the customs authorities of damage to or the loss of a means of customs identification and of the detection of any trace of damage to a marked means of transport or premises or any other damage.
7. It shall be prohibited to remove/lift a means of customs identification without the consent of the customs authorities, except where such removal/lifting is necessary to ensure the inviolability or protection of goods stored in a means of transport and/or premises from destruction, and this necessity has arisen as a result of force majeure provided for by this Code.
8. The means of customs identification, the procedures for affixing and removing them, for handling marked goods, means of transport and premises, and for the recognition of other means of identification of goods, shall be determined by an order of the Minister of Finance of Georgia.

Article 101 – Release of the goods

1. Where, after the verification of a customs declaration, it is established that the requirements prescribed by the legislation of Georgia are fully met, goods shall be released immediately after the completion of the verification of the customs declaration, and if no verification is carried out, upon taking such decision.
2. In accordance with paragraph 1 of this article, goods shall also be released where the verification of the customs declaration as provided for by Article 96 of this Code cannot be completed within a reasonable period of time and the goods are no longer required to be present for verification purposes.
3. All goods covered by the same customs declaration shall be released at the same time, except where a decision otherwise is made by the customs authorities.
4. Where several types of goods are covered by the same customs declaration, for the purpose of paragraph 3 of this article, the particulars of each type of the goods shall be deemed to constitute a separate declaration.
5. Where the placement of goods under a customs procedure involves the provision of a guarantee, goods to be placed under that customs procedure may be released after an appropriate guarantee is provided.

Chapter XV – Disposal of Goods

Article 102 – Destruction of goods

1. Where there are appropriate grounds for doing so, the customs authorities may require that the goods which have been presented to them be destroyed and shall inform the holder of the goods accordingly. The costs of the destruction of the goods shall be borne by the holder of the goods.
2. The customs formalities to be carried out for the destruction of goods shall be determined by an order of the Minister of Finance of Georgia.

Article 103 – Measures to dispose of goods

1. The customs authorities may take any of the following measures to dispose of goods:
a) as a customs sanction, confiscation of goods and/or means of transport that are the subject of a customs offence;
b) the destruction of goods;
c) the abandonment of goods to the State.
2. The measures to dispose of goods provided for by paragraph 1(b) and (c) of this article shall be taken at the initiative of the customs authorities in respect of goods:
a) which cannot be released because, for reasons attributable to the declarant, it has not been possible to carry out

customs formalities/to place the goods under a customs procedure within the prescribed period or the import duty has not been paid and/or a guarantee not provided;
b) the bringing and/or taking of which into/out of the customs territory of Georgia are subject to prohibitions or restrictions;
c) which, within five working days after release, have not been removed from the customs control area, except in cases where the legislation of Georgia permits the stay of the released goods in the customs control area for a certain period;
d) for which (including goods in temporary storage) no customs procedure has been determined within the period prescribed by the legislation of Georgia or for which no measure to dispose of goods provided for by paragraph 4 of this article has been taken before the expiry of the said period;
e) for which a customs procedure has been determined and the period prescribed by Article 78(4) of this Code has expired, unless that customs procedure has been completed or another customs procedure has been determined, or for which no measure to dispose of goods provided for by paragraph 4 of this article has been taken;
f) for which the time limit for placing under the customs warehousing procedure has expired and has not been extended, or for which a customs procedure has not been determined or no measure to dispose of goods provided for by paragraph 4 of this article has been taken;
g) which are provided for by Article 164(8) of this Code.
3. The customs authorities shall inform the declarant in writing of the intention to dispose of the goods and shall prescribe a period not exceeding 30 days for the rectification of the deficiencies provided for by paragraph 2(a-f) of this article. Where the declarant rectifies the deficiencies or the goods are re-exported within the said period, the customs authorities shall not abandon the goods to the State or destroy them.
4. At the initiative of the declarant and under supervision by the customs authorities, the following measures to dispose of goods shall be taken:
a) the abandonment of goods to the State or a municipality;
b) the destruction of goods.
5. The procedure for taking measures by the customs authorities in respect of goods for the purpose of their disposal shall be determined by an order of the Minister of Finance of Georgia.
Law of Georgia No 7006 of 15 July 2020 – website, 28.7.2020

Article 104 – Abandonment of goods to the State and/or a municipality
1. The holder of the procedure or the holder of the goods may, with prior agreement with the customs authorities, abandon foreign goods and goods imported for end use to the State and/or a municipality.
2. The procedure for the abandonment of goods to the State and/or a municipality shall be determined by an order of the Minister of Finance of Georgia.
Law of Georgia No 7006 of 15 July 2020 – website, 28.7.2020

Book VI
Release of Goods for Free Circulation and Specific Cases of Relief from Import Tax

Chapter XVI – Release of Goods for Free Circulation

Article 105 – Scope and effect
1. Foreign goods intended for the sale, consumption or use in Georgia shall be placed under release for free circulation, unless otherwise provided for by this Code.
2. The release of goods for free circulation shall entail the following:
a) the incurrence of an obligation to pay import duty;
b) the application of measures to protect trade and of prohibitions and restrictions, unless they have been applied earlier;
c) the fulfilment of other requirements related to their import.
3. When released for free circulation, the goods shall be granted the status of Georgia goods.
Law of Georgia No 2767 of 5 April 2023 – website, 18.4.2023

Article 106 – Application of measures to protect trade
1. Where processed products obtained from the processing of the goods placed under the inward processing procedure are released for free circulation and the amount of import tax is calculated in accordance with Article 54(3), the measures to protect trade applicable to the release for free circulation of the goods which were placed under the inward processing procedure shall be applied to the processed products.
2. Paragraph 1 of this article shall not apply to waste resulting from the processing.
3. When processed products obtained from the processing of goods placed under the inward processing procedure are released for free circulation and the amount of import duty is calculated in accordance with Article 53(1) of this Code, the measures to protect trade applicable to processed products shall be applied only where similar measures to protect trade are applied to the goods placed under the inward processing procedure.
4. Where processed products obtained from the processing of goods placed under the outward processing procedure are released for free circulation, measures to protect trade shall not be applied if:
a) the processed products retain their Georgian origin in accordance with Article 36(4) of this Code;

b) the outward processing involves repair, including the use of the standard exchange system under Article 153 of this Code;
c) the outward processing is used for further processing in accordance with Article 147 of this Code.

Chapter XVII – Specific Cases of Relief from Import Tax

Article 107 – Returned goods

1. Where the goods or part thereof which have been exported from Georgia and to which the status of foreign goods has been granted are returned to Georgia within a period of three years for release for free circulation, the returned goods shall be granted relief from import tax at the request of the declarant, provided that the goods, upon return to the customs territory of Georgia, are in the same state as they were when taken out of the customs territory of Georgia.
2. The customs authorities may, on the basis of an application by the declarant, extend the period prescribed by paragraph 1 of this article by one year.
3. Where, prior to their being taken out of the customs territory of Georgia, goods had been released for free circulation in Georgia for end-use, the returned goods shall be granted relief from import tax under paragraph1 of this article if they are brought into the customs territory of Georgia in an unaltered state and for the same end-use.
4. Paragraphs 1-3 of this article shall apply where goods lose their customs status as Georgia goods in accordance with Article 81 of this Code and are subsequently released for free circulation.
5. In order to benefit from the relief from import tax provided for by this article, the conditions provided for by this article shall be fulfilled. The fulfilment of those conditions shall be supported by evidence in accordance with the procedure established by an order of the Minister of Finance of Georgia.
6. For processed products obtained from the processing of goods placed under the inward processing procedure, which have been re-exported from the customs territory of Georgia and returned to the customs territory of Georgia in an unaltered state, the amount of import tax shall be calculated in accordance with Article 54(3) of this Code. In such cases, the date of registration of the re-export declaration shall be regarded as the date of release for free circulation of the products.
7. The relief from import tax provided for by this article shall not apply to processed products exported from Georgia in accordance with Article 117(4)(c) of this Code, unless it is ensured that the goods provided for by the same subparagraph and/or the returned goods will not be placed under the inward processing procedure.

Article 108 – Products of sea fishing and other products taken from the sea

1. Without prejudice to Article 36(4)(a) of this Code, the following goods shall be granted relief from import tax when they are released for free circulation:
a) products of sea fishing and other products taken from the sea outside the territorial waters of Georgia by vessels registered in Georgia and flying the flag of Georgia;
b) products obtained from products provided for by subparagraph (a) of this paragraph on board factory vessels registered in Georgia and flying the flag of Georgia.
2. In order to benefit from the relief of import tax provided for by paragraph 1 of this article, the conditions provided for by this article shall be fulfilled. The fulfilment of those conditions shall be supported by evidence in accordance with the procedure established by an order of the Minister of Finance of Georgia.

Article 109 – Free trade point

1. A free trade point is a customs control area where the following can be sold by retail to a natural person leaving the customs territory of Georgia:
a) foreign goods without payment of import duty and implementing measures to protect trade;
b) Georgia goods.
2. A free trade point shall operate on the basis of a permit issued by the customs authorities.
3. Any goods other than those determined by an order of the Minister of Finance of Georgia may be sold at a free trade point.
4. The goods stored at a free trade point shall remain in the unaltered state, except for alterations resulting from natural wear and tear or natural wastage characteristic of normal storage conditions.
5. The procedure and conditions for issuing a permit for the operation of a free trade point shall be determined by an ordinance of the Government of Georgia.

Book VII
Special Procedures

Chapter XVIII – General Provisions for Special Procedures

Article 110 – Special procedures

Goods may be placed under any of the following special procedures:
a) transit;
a) customs warehouse;

c) free zone
d) temporary admission;
e) end-use;
f) inward processing;
g) outward processing.

Article 111 – Authorisation

1. An authorisation from the customs authorities shall be required for the use of the inward or outward processing procedure, the temporary admission procedure and the end-use procedure.
2. The customs authorities may grant an authorisation with retroactive effect on the basis of an application by a person concerned, where all of the following conditions have been fulfilled:
a) the economic need for the customs procedure concerned has been proved;
b) the application is not related to an attempt to deceive the customs authorities;
c) the accounting records of the person concerned prove that:
c.a) the requirements related to the customs procedure concerned have been met;
c.b) the goods can be identified for the period concerned, where appropriate;
c.c) such accounting records allow the procedure concerned to be controlled;
d) all the necessary formalities relating to the goods, including the invalidation of the customs declarations, can be carried out;
e) no authorisation with retroactive effect has been granted to the applicant for three years prior tothe date on which the application was accepted;
f) an examination of the economic conditions is not required, except in cases where the applicant requests the renewal of an authorisation granted before for the same kind of operation and goods;
g) the application for the renewal of an authorisation previously granted for the same kind of operation and goods has been filed within three years of the date on which the original authorisation was granted.
3. The customs authorities may grant an authorisation with retroactive effect for goods which were placed under a customs procedure but are no longer available at the time when the application of the person concerned for such authorisation was accepted.
4. Unless otherwise provided for by the customs legislation of Georgia, the authorisation provided for by paragraph 1 of this article shall be granted to a person that meets all of the following conditions:
a) he/she is established in the customs territory of Georgia;
b) he/she confirms the ability to carry out operations properly. An authorised economic operator for customs simplifications shall be deemed to fulfil the condition under this subparagraph where the operations to be carried out by him/her are specified in the authorisation granted in accordance with Article 25(2)(a) of this Code;
c) he/she provides a guarantee provided for by Article 55 of this Code where the placement of goods under a special procedure results in the incurrence of a customs debt;
d) in the case of the temporary admission or inward processing procedure, he/she uses the goods or arranges for their use or he/she carries out processing operations on the goods or arranges for them to be carried in accordance with the established procedure.
5. Unless otherwise provided for by the customs legislation of Georgia, the authorisation provided for by paragraph 1 of this article shall be granted where the following conditions are fulfilled in addition to the conditions under paragraph 4 of this article:
a) the customs authorities are able to exercise customs supervision at any time, without administrative formalities disproportionate to economic needs;
b) the interests of local entrepreneurs will not be adversely affected by the granting of an authorisation for an inward processing or outward processing procedure.
6. The interests of local entrepreneurs shall be deemed not to be adversely affected unless evidence exists or where economic conditions are deemed met.
7. The cases where, for the granting of an authorisation, the impact of the authorisation on the interests of local entrepreneurs is to be examined, and a relevant competent authority whose opinion is necessary for the grant of an authorisation, shall be determined by an ordinance of the Government of Georgia.
8. The procedure and conditions for granting an authorisation by the customs authorities and the procedure for exemption from those conditions shall be determined by an order of the Minister of Finance of Georgia.

Article 112 – Keeping records

1. Unless otherwise provided for by the customs legislation of Georgia, the holder of an authorisation, the holder of the procedure (other than the holder of a transit procedure) or any person carrying out activities relating to the storage or processing of goods, or the sale or purchase of goods in a free zone, shall keep appropriate records in a form determined by an order of the Minister of Finance of Georgia. The records shall include the particulars and other information which enable the customs authorities to supervise the customs procedure concerned, in particular with respect to the identification of the goods placed under that procedure, their customs status and their movements.
2. An authorised economic operator for customs simplifications shall be deemed to fulfil the obligation provided for by paragraph 1 of this article if his/her records are compatible with the objectives of the special procedure.

Article 113 – Discharge of a special procedure

1. Without prejudice to Article 141 of this Code, a special procedure, other than a transit procedure, shall be discharged where the goods placed under that procedure or the processed goods have been placed under a subsequent customs procedure or taken out of the customs territory of Georgia, or are abandoned to the State in accordance with Article 104 of this Code.
2. The transit procedure shall be discharged if:
a) the goods and related documents have been presented to the customs authorities of destination or to other place designated by the customs authorities;
b) the goods have been placed under a subsequent customs procedure;
c) the goods have been disposed of in accordance with Chapter XV of this Code.
3. In cases provided for by paragraph 2(a) of this article, the transit procedure shall be discharged by the customs authorities if it is established, on the basis of a comparison of the data available to the customs checkpoint of departure, and those available to the customs checkpoint of destination, or other place designated by the customs authorities, that the procedure has been carried out in compliance with the customs legislation of Georgia.
4. Where a special procedure is not discharged under the conditions prescribed, the customs authorities shall take all necessary measures to ensure compliance with the requirements established by the customs legislation of Georgia.
5. The procedure and the time limit for discharging a special procedure shall be determined by an order of the Minister of Finance of Georgia.

Article 114 – Transfer of the rights and obligations of the holder of a procedure

1. The rights and obligations of the holder of a procedure relating to goods placed under a special procedure, other than goods placed under a transit procedure, may be fully or partially transferred to another person who fulfils the conditions related to the customs procedure concerned.
2. The procedure for transferring the rights and obligations of the holder of a procedure to another person shall be determined by an order of the Minister of Finance of Georgia.

Article 115 – Movement of goods

1. Goods placed under a special procedure shall be moved in accordance with the procedure established by Article 118 of this Code.
2. In cases determined by an order of the Minister of Finance of Georgia, goods placed under a special procedure may be moved between different places within the customs territory of Georgia under different conditions prescribed by the same order.
3. Paragraph 2 of this article shall not apply to the movement of goods placed under the transit procedure or the free zone procedure.

Article 116 – Operations permissible in respect of goods

1. Goods placed under a customs warehousing procedure, an inward processing procedure or an outward processing procedure before starting the goods processing operation, and goods placed under a free zone procedure for storing and/or taking out purposes may undergo operations necessary to provide storage for the goods and/or to improve their marketable state or condition, or operations to prepare goods for sale/transportation.
2. Goods shall remain in an unaltered state, except for alterations resulting from natural wear and tear or natural wastage characteristic of normal storage conditions, or the operations provided for by paragraph 1 of this article.
3. The list of operations permissible in respect of goods placed under a customs warehousing, an inward processing, an outward processing and a free zone procedure shall be determined by an order of the Minister of Finance of Georgia
4. The Government of Georgia shall have the right to determine cases other than those provided for by paragraph 1 of this article.
Law of Georgia No 2767 of 5 April 2023 – website, 18.4.2023

Article 117 – Equivalent goods

1. Equivalent goods shall be Georgia goods which may be stored, used or processed instead of the goods placed under a special customs procedure.
2. In the case of an outward processing procedure, equivalent goods shall be foreign goods which may be processed instead of Georgia goods placed under the outward processing procedure.
3. Equivalent goods shall have the same FEANCN code at the eleven-digit level, the same quality and the same technical characteristics as the goods which they are replacing, except as defined by an order of the Minister of Finance of Georgia.
4. The customs authorities shall, on the basis of an application by a person, grant an authorisation for the following, provided that the proper conduct of the procedure for the purpose of customs supervision is ensured:
a) the use of equivalent goods under a customs warehouse, a free zone, an end-use, an inward processing or an outward processing procedure;
b) the use of equivalent goods under the temporary admission procedure in cases determined by an order of the Minister of Finance of Georgia;
c) the export of processed products obtained from equivalent goods as a result of the processing of goods placed under the

inward processing procedure, before the import of the goods they are replacing;
d) the import of processed products obtained from equivalent goods as a result of the processing of goods placed under the outward processing procedure before the export of the goods they are replacing.
5. An authorised economic operator for customs simplifications shall be deemed to ensure the proper conduct of the procedure where the operations to be carried out by him/her, which involve the use of equivalent goods, are specified in the authorisation granted in accordance with Article 25(2)(a) of this Code.
6. An authorisation for the use of equivalent goods shall not be granted where:
a) only operations in respect of goods provided for by Article 116 of this Code are used in the inward processing procedure;
b) the international preferential agreement signed between Georgia and a foreign country or a group of foreign countries provides for a prohibition of drawback of, or exemption from, import tax for goods not originating in Georgia that are used in the production of processed products obtained from the processing of goods placed under the inward processing procedure, for which a certificate of origin of goods is issued or made out under the same agreement;
c) it will lead to an unjustified import duty advantage, or where prescribed by the legislation of Georgia.
7. The procedure and conditions for the use of equivalent goods in cases provided for by paragraph 4 of this article, as well as cases where equivalent goods are not used, shall be determined by an order of the Minister of Finance of Georgia.
Law of Georgia No 2767 of 5 April 2023 – website, 18.4.2023

Chapter XIX – Transit Procedure

Article 118 – Application of a transit procedure
1. The transit procedure allows for foreign goods to be moved between two points within the customs territory of Georgia. The application of a transit procedure shall not result in:
a) the incurrence of an obligation to pay import duty;
b) the application of a measure to protect trade with respect to goods where the bringing of the goods into the customs territory of Georgia or taking them out of the customs territory of Georgia is not prohibited.
2. In cases determined by an order of the Minister of Finance of Georgia, Georgia goods shall be placed under a transit procedure.
3. The movement provided for by paragraph 1 of this article may be carried out;
a) under a transit procedure;
b) in accordance with the Geneva Customs Convention on the International Transport of Goods under Cover of TIR Carnets of 14 November 1975 (the TIR Convention), provided that the transport begins or ends outside the customs territory of Georgia;
c) in accordance with the Brussels Customs Convention on the ATA Carnet for the Temporary Admission of Goods of 6 December 1961 (the ATA Convention) and the Istanbul Convention on Temporary Admission of 26 June 1990;
d) where the transport is postal transport pursuant to the relevant acts of the Universal Postal Union.
4. Goods which are transported under the transit procedure shall remain in an unaltered state, except for alterations resulting from natural wear and tear, transport or natural wastage characteristic of normal storage conditions.

Article 119 – Authorised consignee
In cases determined by an order of the Minister of Finance of Georgia, the customs authorities may authorise a person concerned, on the basis of his/her application, to receive the goods moved in accordance with the Geneva Customs Convention on the International Transport of Goods under Cover of TIR Carnets of 14 November 1975 (the TIR Convention) at a place agreed in advance with the customs authorities, provided that those goods are transported in accordance with Article 1(d) of the same convention. In the case of the said authorisation, the person concerned is an authorised consignee.

Article 120 – Obligations of the holder of atransit procedure and of acarrier and recipient of goods
1. The holder of a transit procedure shall be responsible for the following:
a) the presentation of the goods and accompanying documents, within the prescribed time limit and intact, to the customs authorities of destination or to another place designated by the customs authorities without damaging the means of identification (marks);
b) unless otherwise provided for by the customs legislation of Georgia, the provision to the customs authorities of a guarantee the obligation of the provision of which may arise in respect of the goods to be transported;
c) the fulfilment of other obligations relating to the transit procedure, which are provided for by the legislation of Georgia.
2. The obligation of the holder of a transit procedure shall be fulfilled and the transit procedure shall end where the goods placed under the procedure and the related documents have been presented to the customs authorities of destination or to another place designated by the customs authorities in accordance with the procedure established by the legislation of Georgia.
3. A carrier and a recipient of goods, who know that the goods are moving in the customs territory of Georgia under the transit procedure, shall be responsible for the presentation of the goods and the accompanying documents to the customs authorities or to another place designated by the customs authorities within the prescribed time limit and intact, without

damaging the means of identification (marks).

Article 121 – Simplified transit procedure

1. The customs authorities may authorise a person concerned, on the basis of his/her application, to use simplifications to place goods under the transit procedure and end the transit procedure, in particular:
a) grant the status of authorised consignor allowing him/her to place goods under the transit procedure without presenting them to the customs authorities;
b) grant the status of authorised consignee allowing him/her to receive the goods placed under the transit procedure at a place agreed in advance with the customs authorities to end the transit procedure in accordance with Article 120(2) of this Code;
c) authorise the use of special means of customs identification where the marking of goods placed under the transit procedure using the means of customs identification is required by the customs legislation of Georgia;
d) allow the placing of goods under the transit procedure by lodging a simplified customs declaration;
e) allow the lodging of an electronic transport document instead of a customs declaration, provided that it contains the particulars of a customs declaration and those particulars are available to the customs authorities of departure and the customs authorities of destination so that they ensure the exercise of customs supervision in respect of goods and the discharge of the transit procedure.
2. The procedures for placing goods under a transit procedure and ending such procedure, as well as the procedure and conditions for using a simplified transit procedure, shall be determined by an order of the Minister of Finance of Georgia.

Chapter XX – Customs Warehousing Procedure

Article 122 – Application of a customs warehousing procedure

1. The customs warehousing procedure allows the warehousing of foreign goods in a customs warehouse, in the warehouse of the customs authorities or other place of storage, which does not entail:
a) the incurrence of an obligation to pay import duty;
b) the application of a measure to protect trade with respect to goods, where the bringing of the goods into the customs territory of Georgia or taking them out of the customs territory of Georgia is not prohibited.
2. Goods damaged or spoilt in a customs warehouse, the warehouse of the customs authorities, or other place of storage, due to force majeure shall be placed under the customs procedure in the same manner as goods in the same state would be placed.
3. Georgia goods may, in accordance with the procedure established by an order of the Minister of Finance of Georgia, be placed under a customs warehousing procedure in cases provided for by the legislation of Georgia or for the purpose of the drawback of import tax paid for such goods.

Article 123 – Duration of a customs warehousing procedure

1. The duration of storage of goods placed under the customs warehousing procedure shall not exceed two years. The declarant may extend the duration for an indefinite period, provided that each extended duration does not exceed two years.
2. In specific cases, the customs authorities may set a time limit for discharging a customs warehousing procedure for goods the warehousing of which for a long period can, due to their type and characteristics, pose a threat to human, animal or plant health or to the environment.

Article 124 – Customs warehouse, warehouse of the customs authorities and other place of storage of goods

1. The following may be carried out in a customs warehouse:
a) the storage of goods placed under a customs warehousing procedure;
b) the temporary storage of goods;
c) the temporary storage of goods and/or means of transport under customs control.
2. It is permissible to transfer the right of ownership of goods stored in a customs warehouse.
3. Apart from goods placed under a customs warehousing procedure, other goods subject to customs supervision may also be placed in the warehouse of the customs authorities.
4. Other places of storage of goods placed under a customs warehousing procedure and the cases of their storage shall be determined by an order of the Minister of Finance of Georgia.

Article 125 – Authorisation for the operation of a customs warehouse

1. A customs warehouse shall be operated on the basis of an authorisation granted by the customs authorities, except where the customs authorities themselves operate a customs warehouse.
2. An authorisation for the operation of a customs warehouse shall be granted to a person established in Georgia. The authorisation shall not be transferred to another person.
3. The conditions required to obtain an authorisation for the operation of a customs warehouse shall be determined in accordance with the Law of Georgia on Licences and Permits.
4. To obtain an authorisation for the operation of a customs warehouse, the applicant shall provide to the customs authorities a guarantee in the amount determined by an order of the Minister of Finance of Georgia.

5. The procedure and conditions for granting an authorisation for the operation of a customs warehouse shall be determined by an ordinance of the Government of Georgia.

Article 126 – Placement of goods in a customs warehouse without placing them under a customs warehousing procedure

1. Based on economic interests, with the consent of the customs authorities, the following may be carried out, provided that this does not adversely affect the exercise of customs supervision:
a) Georgia goods may be stored in a customs warehouse;
b) goods placed under the inward processing procedure or the end-use procedure may be processed in a customs warehouse subject to the conditions provided for by those procedures and to the special provisions of the customs legislation of Georgia prescribed for respective cases.
2. In cases provided for by paragraph 1 of this article, the goods shall not be regarded as being placed under the customs warehousing procedure.

Article 127 – Obligations of the holder of a customs warehouse and the holder of a customs warehouse procedure

1. The holder of a customs warehouse and the holder of a customs warehouse procedure shall be obliged to:
a) ensure that goods placed in the customs warehouse are not removed from customs supervision without agreement with the customs authorities;
b) comply with the requirements arising from the warehousing of goods placed under a customs warehousing procedure.
2. The holder of a customs warehouse procedure shall be obliged to comply with the requirements relating to the placement of goods under a customs warehousing procedure.
3. The holder of a customs warehouse shall be obliged to comply with the authorisation conditions provided for by the authorisation for the operation of a customs warehouse.

Chapter XXI – Free Zone Procedure

Article 128 – Essence of free zones

A free zone allows for its territory to be used for permitted activities provided for by Article 132 of this Code. In a free zone:
a) the bringing of foreign goods for the purpose of payment of import duty and the implementation of measures to protect trade shall not be considered as the placement under release for free circulation and import duty shall not therefore be payable;
b) when placing Georgia goods, the provisions of the legislation of Georgia which are used when placing such goods under an export procedure shall apply (inter alia, the status of foreign goods shall be granted to Georgia goods).

Article 129 – Establishment of a free zone

1. A free zone is a specially designated part of the customs territory of Georgia.
2. The Government of Georgia shall take a decision on the establishment of a free zone on the basis of an application by a person concerned and the provision of an appropriate guarantee.
3. The construction of any building in a free zone shall be agreed in advance with the customs authorities.
4. A free zone shall be specially enclosed and entry and/or exit points of the free zone shall be determined.
5. The conditions for the establishment of a free zone, the amount of guarantee to be provided for its establishment, the procedures for the functioning of the free zone, for storing goods in the free zone and for carrying out customs control in the free zone, shall be determined by an ordinance of the Government of Georgia.

Article 130 – Duration of a free zone procedure

1. Goods may be placed under a free zone procedure without limitation as to time.
2. In specific cases, the customs authorities may set a time limit for discharging a free zone procedure for goods the warehousing of which for a long period can, due to their type and nature, pose a threat to human, animal or plant health or to the environment.

Article 131 – Carrying out of customs control in a free zone

1. The entry and exit points of free zones and the perimeter thereof shall be controlled by the customs authorities.
2. The customs authorities may:
a) control the entry/exit of persons, goods and/or means of transport in/from the free zone;
b) prohibit the entry and activities of a person in the free zone who fails to ensure the proper fulfilment of the requirements established by the customs legislation of Georgia;
c) request the copies of documents for goods in the free zone;
d) if necessary, examine goods stored in the free zone.

Article 132 – Activities permitted in a free zone

1. The entry, storage, processing, supply of any goods and/or the provision of services in a free zone, as well as the exit of any goods from a free zone shall be permissible, unless otherwise provided for by this article.
2. The following shall be prohibited in a free zone:

a) the manufacturing of arms and ammunition and trade in arms and ammunition;
b) the production of nuclear and radioactive substances and trade in nuclear and radioactive substances;
c) the entry, storage, production and/or sale of narcotic drugs and psychotropic substances;
d) the entry, storage, production and/or sale of tobacco products and/or tobacco raw materials (except in cases provided for by paragraph 3 of this article).
3. In a free zone, the goods under paragraph 2(d) of this article may be imported for consumption locally. Their entry shall not be regarded as the export of goods.
4. Prohibitions or restrictions may be imposed on the activities permitted in a free zone by an ordinance of the Government of Georgia.

Article 133 – Presentation and declaration of goods in a free zone

1. Only a simplified customs declaration shall be lodged to the customs authorities for goods to be brought into a free zone, unless otherwise provided for by this Code.
2. Goods to be brought into a free zone shall be subject to presentation to the customs authorities and the completion of customs formalities where:
a) they have been placed under a subsequent customs procedure that ends after they were brought into the free zone. However, goods shall not be presented to the customs authorities if the customs legislation of Georgia regulating this customs procedure provides for a waiver of the obligation for the goods to be presented to the customs authorities;
b) they have been brought into the free zone on the basis of a decision granting repayment or remission of import duty;
c) the measures provided for placing similar goods under an export procedure apply to them.

Article 134 – Conditions for taking goods out of a free zone and customs status of goods take out of a free zone

1. Unless otherwise provided for by the legislation of Georgia, goods to be taken out of a free zone may:
a) be taken out of the customs territory of Georgia under an export procedure or they may be re-exported;
b) be taken to another place in the customs territory of Georgia.
2. Article 70-78 of this Code shall apply to goods taken out of the free zone to another place in the customs territory of Georgia.

Article 135 – Customs status of goods

1. Where goods are taken out of a free zone to another place inthe customs territory of Georgia, they shall be regarded as foreign goods unless their status as Georgia goods has been proven.
2. Where goods are taken out of a free zone outside the customs territory of Georgia, for the purposes of implementing measures provided for by the legislation of Georgia related to the export of goods, such goods shall be regarded as Georgia goods, unless it is established that they do not have the status of Georgia goods.

Article 136 – Termination of operation of a free zone

The operation of a free zone shall be terminated:
a) upon the expiry of the term of that operation;
b) on the basis of an application by the holder of the free zone;
c) by a court decision, upon the recommendation by the Government of Georgia, where the free zone no longer complies with the requirements established by the legislation of Georgia or where these requirements have not been fulfilled.

Chapter XXII – Temporary Admission Procedure

Article 137 – Application of a temporary admission procedure

1. Under the temporary admission procedure, foreign goods intended for re-export may be brought into the customs territory of Georgia for use therein, which shall not entail, in respect of the goods, the application of measures to protect trade, unless the bringing and taking of such goods into or out of the customs territory of Georgia is prohibited.
2. During temporary admission, goods shall be subject to total or partial relief from import tax.
3. The list of goods with total relief from import tax, as well as the list of goods the temporary admission of which is prohibited, shall be determined by an order of the Minister of Finance of Georgia.
4. Only foreign goods that are not included in the list of goods with total relief from import tax may be placed under the temporary admission procedure with partial relief from import tax.
5. The goods to be placed under the temporary admission procedure shall remain in the ownership of the person established outside the customs territory of Georgia.
6. Unless otherwise provided for by the customs legislation of Georgia, the holder of the temporary admission procedure shall be a person established outside the customs territory of Georgia.

Article 138 – Conditions for the application of a temporary admission procedure

To place goods under the temporary admission procedure, the following shall be required:
a) the possibility to reliably identify the goods, except where:
a.a) the absence of the possibility to identify goods, in view of their characteristics and intended use, will not give rise to a violation of the conditions of that procedure;

a.b) in the case provided for by Article 117 of this Code, compliance with the conditions relating to equivalent goods can be verified;
b) the provision of a guarantee, except in cases determined by an order of the Minister of Finance of Georgia;
c) the taking back of the goods under temporary admission in an unaltered state, except for alterations resulting from exploitation, transport or from natural wastage characteristic of normal storage conditions;
d) compliance with the requirements prescribed by the customs legislation of Georgia for total or partial relief of goods from import tax.

Article 139 – Period of temporary admission of goods

1. The declarant shall specify the period during which the goods placed under a temporary admission procedure will be placed under a subsequent customs procedure or re-exported.
2. Unless otherwise provided for by this Code, the same authorisation holder may place goods under the temporary admission procedure for not longer than three years. Where the same authorisation holder discharges the temporary admission procedure by placing goods under another special procedure and subsequently placing them under the temporary admission procedure again, the aggregate period of placing the goods under the temporary admission procedure shall not exceed three years.
3. In exceptional cases, the customs authorities may, on the basis of a reasoned application by the holder of authorisation, extend the period specified by the declarant in accordance with paragraph 1 of this article and/or the three-year period prescribed by paragraph 2 of this article.
4. The total period of placing goods under the temporary admission procedure shall not exceed 10 years, except in cases determined by an order of the Minister of Finance of Georgia.

Article 140 – Amount of import tax for goods placed under temporary admission with partial relief

1. Goods placed under temporary admission with partial relief from import tax shall, from the date on which a customs declaration is registered, be subject to 3% of the amount of import tax for each complete and incomplete month of their stay in the customs territory of Georgia, which would have been payable on those goods had they been released for free circulation on the date on which a customs declaration for temporary admission was registered. That amount shall be paid not later than on the 15th day of the month following the month in which the goods remain in the customs territory of Georgia, and the last payment shall be made on the day of end of the temporary admission procedure. The declarant shall have the right to pay the total amount due at any time, within the time limits prescribed by this paragraph.
2. The total sum of the amounts payable under paragraph 1 of this article (not including a penalty) shall not exceed the amount of import tax which would have been payable on the goods concerned had they been released for free circulation on the date on which a customs declaration for temporary admission was registered.

Chapter XXIII – End-use Procedure

Article 141 – Application of an end-use procedure

1. Under the end-use procedure, goods may be released for free circulation with relief from import duty on account of their specific use.
2. Where the goods are at a production stage which would allow their end-use only, the customs authorities may indicate in the authorisation the conditions under which the goods shall be deemed to have been used for the purposes for which they were granted relief from import duty.
3. Where the goods imported for end use can be used repeatedly and the customs authorities consider it necessary, in order to avoid a violation of the customs legislation of Georgia, to continue customs supervision, the customs supervision shall be extended for not more than three years from the date of their first use for the purposes prescribed. The list of goods in respect of which customs supervision shall not end after the time limits prescribed by this paragraph expire shall be determined by an order of the Minister of Finance of Georgia.
4. Goods imported for end use subject to customs supervision shall not be alienated, pledged, hired out or transferred for use to other persons or otherwise used without the consent of the customs authorities.
5. Where the goods imported for end use subject to customs supervision have been destroyed or damaged, the holder of the goods shall immediately inform the relevant customs authority of that fact and provide reliable evidence thereof certified by an authorised person. The goods shall otherwise be deemed to have been disposed of unlawfully.
6. Customs supervision shall end where:
a) the condition of the end-use of the goods has been fulfilled;
b) the goods have been declared under the export procedure;
c) with the consent of the customs authorities, the goods have been used for other purposes and the respective amount import duty has been paid;
d) the goods have been disposed of in accordance with Chapter XV of this Code.
7. Where goods imported for end use have been alienated to a person who uses them for purposes for which import duty advantages would have been granted had the goods been placed under release for free circulation, such advantages shall still apply to those goods and they will remain under customs supervision with a new end-use.
8. Where necessary, a rate of yield provided for by Article 143 shall apply to the end-use procedure.
9. Waste and/or scrap resulting from the use or working of goods imported for end use shall, in view of their end-use and

natural wastage, be considered as goods to be used for the same purpose.
10. Waste and/or scrap obtained resulting from the destruction of goods imported for end use shall be deemed to be placed under the customs warehouse procedure.
11. The procedures and conditions for placing goods under the end-use procedure and for ending that procedure shall be determined by an order of the Minister of Finance of Georgia.

Chapter XXIV – Inward Processing Procedure

Article 142 – Application of an inward processing procedure

1. Without prejudice to Article 117 of this Code, under the inward processing procedure, one or more processing operations may be used in respect of foreign goods, which shall not result in:
a) the incurrence of an obligation to pay import duty;
b) the application of a measure to protect trade with respect to goods, where the bringing of the goods into the customs territory of Georgia or taking them out of the customs territory of Georgia is not prohibited.
2. The inward processing procedure is used in cases other than repair or destruction of goods where the goods placed under the procedure (other than goods under Article 6(1)(z_1.e) of this Code) can be identified in the processed products.

In the case provided for by Article 117 of this Code, the possibility of verifying compliance with the conditions relating to equivalent goods shall be available.
3. In addition to the cases provided for by paragraphs 1 and 2 of this article, the inward processing procedure shall also be used:
a) to carry out an operation to ensure the compliance of the goods with technical requirements for their release for free circulation;
b) for those goods in respect of which the operations provided for by Article 116 of this Code shall be carried out.

Article 143 – Rate of yield

1. Unless the legislation of Georgia establishes a standard rate of yield, when applying the inward processing procedure, the declarant shall have the rate of yield or average rate of yield or, where appropriate, the method of determining such rate approved by the customs authorities.
2. When approval of the rate of yield is sought, the customs authorities may require the opinion of an authorised person.
3. The rate of yield or average rate of yield shall be determined on the basis of actual circumstances in which the processing is or will be carried out. Where appropriate, such rate may be changed in accordance with Article 19 of this Code.

Article 144 – Identification of goods to be placed under the inward processing procedure

1. The following means shall be used to identify goods to be placed under the inward processing procedure:
a) the marking of the goods with stamps or numerical or other markings;
b) a detailed description, photographing or scale representation of the goods;
c) the examination or analysis of samples of the goods for the purpose of further comparison of the results therefrom;
d) the marking of the goods with the manufacturer's serial numbers or other markings;
e) a document confirming the performance of the processing operations of the goods placed under the inward processing procedure;
f) other means of identification involving the application of modern technologies.
2. The customs authorities may choose one or more means provided for by paragraph 1 of this article which are acceptable to them.
3. At the request of the holder of the authorisation for the internal processing procedure and with the consent of the customs authorities, the identification of the goods may be insured by examining the detailed data on the raw materials, materials and components, used in the processing operation as well as on the technology of the production of the processed products.

Article 145 – Conditions for the application of an inward processing procedure

For the application of the inward processing procedure it shall be required that:
a) restoration of the processed products to their original condition is not economically profitable;
b) a declarant provides substantiated data:
b.a) on the person who directly carries out the processing operation;
b.b) on the description, quality and quantity of goods to be placed under the inward processing procedure, and processed products, remains and waste;
b.c) on the processing operations, and time limits for and the means of their discharge;
b.d) on the means of identification of unprocessed goods in the processed products;
c) the rate of yield be approved by the customs authorities;
d) the declarant provide an appropriate guarantee for securing the payment of import duty for the goods to be placed under the inward processing procedure, except in cases determined by the Minister of Finance of Georgia.

Article 146 – Period of an inward processing procedure

1. The customs authorities shall specify the period within which the inward processing procedure is to be discharged. That period shall be specified taking into account the duration of the inward processing procedure and the time required to discharge the procedure.
2. The period of processing of goods shall run from the date on which the goods are placed under the inward processing procedure, and where the goods are placed under that procedure in individual consignments, from the date on which the first consignment is placed under the procedure.
3. A pre-specified period may be extended on the basis of the justified application of the declarant.
4. In the case of the prior export of processed products in accordance with Article 117(4)(c) of this Code, the customs authorities shall specify a period within which the foreign goods shall be declared for the inward processing procedure. The period shall not exceed six months. When specifying such period, account shall be taken of the time required for the procurement and for the transport of the foreign goods to the customs territory of Georgia. The period shall run from the date of registration of the export customs declaration related to the taking of the processed products obtained from the corresponding equivalent goods out of the customs territory of Georgia.
5. On the basis of an application by the holder of the authorisation for the inward processing procedure, the customs authorities may extend the period specified in accordance with paragraph 4 of this article by not more than 12 months, provided that the application has been submitted before the expiry of the that period.
6. By an order of the Minister of Finance of Georgia, specific periods may be determined for operations related to the processing of goods or for the processing of individual goods.

Article 147 – Processing of goods outside the customs territory of Georgia

Goods placed under the inward processing procedure, processed products and/or their components may, upon approval by the customs authorities, be temporarily taken for processing outside the customs territory of Georgia, subject to their return prior to the expiry of the period specified in accordance with Article 146(1), (2) and (3) of this Code. In that case, the procedures and conditions prescribed for the outward processing procedure shall apply to goods to be taken outside the customs territory of Georgia.

Chapter XXV – Outward Processing Procedure

Article 148 – Application of an outward processing procedure

1. Under the outward processing procedure, one or more processing operations may be used in respect of Georgia goods temporarily taken out of the customs territory of Georgia. The processed products, when brought into the customs territory of Georgia, may be released for free circulation with total or partial relief from import duty by the holder of the authorisation for the outward processing procedure or by a person established in Georgia, provided that said person has obtained the consent of the holder of the authorisation for the outward processing procedure and all the conditions for applying the outward processing procedure are fulfilled.
2. When taking out Georgia goods placed under the outward processing procedure, the customs formalities which are provided for the taking of Georgia goods out of the customs territory of Georgia shall be completed, and when bringing the processed products into the customs territory of Georgia, the customs formalities which are provided for bringing goods into the customs territory of Georgia shall be completed.
3. For the purposes of this chapter, Article 143 of this Code shall apply to the rate of yield, and Article 144 of this Code shall apply to the identification of goods to be placed under the outward processing procedure.

Article 149 – Restrictions relating to the application of an outward processing procedure

1. An outward processing procedure shall not be applied in respect of Georgia goods where:
a) their export will give rise to repayment or remission of import tax;
b) prior to export, they were released for free circulation under the end-use procedure on the condition of exemption from import tax and the condition of using that advantage is applicable, except where said goods are exported for repair purposes.
2. Exceptions to the restrictions established by paragraph 1 of this article shall be determined by an order of the Minister of Finance of Georgia.

Article 150 – Conditions for the application of an outward processing procedure

For the outward processing procedure to be applied it is required that:
a) the goods placed under the outward processing procedure can be identified in the processed products, except:
a.a) goods provided for by Article 6(1)(z_1.e) of this Code;

a.b) where the processed products are replaced with the replacement goods provided for by Article 153 of this Code;
a.c) in the cases provided for by Article 117 of this Code, where compliance with the conditions relating to equivalent goods can be verified;
b) the restoration of the processed products to their original condition is not economically profitable;
c) the declarant provide substantiated data on:
c.a) the person who personally carried out the processing operation;
c.b) the description, quality and quantity of goods to be placed under the outward processing procedure, and the processed products, remains and waste;

c.c) the processing operations, and time limits for and the means of their discharge;
c.d) the means of identification of unprocessed goods in the processed products;
d) the rate of yield be approved by the customs authorities.

Article 151 – Period of the outward processing procedure

1. The customs authorities shall specify the period within which the processed products shall be brought into the customs territory of Georgia, or alienated in accordance with Article 158(4) of this Code. That period shall be specified taking into account the duration of the outward processing procedure and the time required to discharge the procedure.
2. The period of processing goods shall run from the date on which the goods are placed under the outward processing procedure, and where the goods are placed under that procedure in individual consignments, from the date on which the first consignment is placed under the procedure.
3. The period specified in accordance with paragraph 1 of this article may be extended on the basis of a reasoned application by the declarant.
4. By an order of the Minister of Finance of Georgia, specific periods may be determined for operations related to the processing of goods or for the processing of individual goods.

Article 152 – Free-of-charge repair of goods placed under the outward processing procedure

1. Where the declarant proves that the goods placed under the outward processing procedure have been processed free of charge by virtue of a contractual or guarantee obligation or because of a manufacturing defect, the processed products shall be released for free circulation upon being brought into the customs territory of Georgia with total relief from import tax.
2. The benefit provided for by paragraph 1 of this article shall not apply to the bringing of the processed products into the customs territory of Georgia where the manufacturing defect was taken into account at the time when the goods were first released for free circulation prior to the outward processing procedure.

Article 153 – Standard exchange system

1. The standard exchange system allows replacing the processed products to be obtained from the processing of the goods placed under the outward processing procedure with foreign goods ('replacement goods') in accordance with paragraphs 2-6 of this article.
2. The customs authority shall, on the basis of a reasoned application of the declarant, make a decision on using the standard exchange system to repair defective goods.
3. Replacement goods shall have the same FEANCN code at the eleven-digit level, the same quality and the same technical characteristics as the defective goods to be repaired.
4. Where the defective goods have been used before being taken out of the customs territory of Georgia, the replacement goods shall also have been used (secondary products).
5. The customs authorities may waive the requirement established by paragraph 4 of this article if the replacement goods have been supplied free of charge because of a manufacturing defect or by virtue of a contractual or guarantee obligation.
6. The provisions of this chapter relating to processed products obtained through the processing of goods placed under the outward processing procedure also apply to replacement goods.
Law of Georgia No 2767 of 5 April 2023 – website, 18.4.2023

Article 154 – Prior import of replacement goods

1. The customs authorities may, under established conditions, authorise a person concerned, on the basis of his/her application, to import replacement goods before the defective goods are exported. In that case, the applicant shall provide a guarantee for a respective amount.
2. Defective goods shall be taken out of the customs territory of Georgia within a period of two months. That period shall run from the date on which the customs declaration for the release for free circulation of the replacement goods was registered.
3. Where, in exceptional cases, defective goods cannot be exported within the period prescribed by paragraph 2 of this article, the customs authorities may grant an extension of a reasonable duration of that period, on the basis of a reasoned application by the holder of the authorisation for the outward processing procedure.

Book VIII
Taking of Goods out of the Customs Territory of Georgia

Chapter XXVI – Customs Formalities Relating to the Exit of Goods

Article 155 – Activities prior to the exit of goods

1. An exit summary declaration shall be lodged at the customs authorities for goods to be taken out of the customs territory of Georgia. The summary declaration shall be lodged before the goods are taken out of the customs territory of Georgia.
2. The following shall not be subject to a summary declaration:
a) goods moved across the customs border of Georgia by a pipeline or an electric transmission line;

b) air or sea means of transport and goods carried thereon and passing through the airspace of Georgia or the territorial waters of Georgia without a stop;
c) goods to be taken out of the customs territory of Georgia for which a customs declaration has been lodged;
d) goods for which a re-export declaration has been lodged;
e) goods determined by an order of the Minister of Finance of Georgia.
3. The time limit for risk analysis for security and safety purposes on the basis of the exit summary declaration for goods at the customs checkpoint or the notification provided for by paragraph 6 of this article shall be determined by an order of the Minister of Finance of Georgia. Appropriate measures shall be taken on the basis of the outcome of risk analysis.
4. An exit summary declaration shall be lodged by the carrier. Notwithstanding the obligations of the carrier, the exit summary declaration may be lodged by the exporter, the consignor or other person on whose behalf the carrier acts, or by any other person who is able to present or has presented the goods in question to the customs checkpoint.
5. The customs authorities may accept the use of commercial, port or transport information systems for the lodging of an exit summary declaration, provided that such systems contain the necessary particulars for such declaration and those particulars are available within a specific time limit for the lodging of the declaration.
6. The customs authorities may accept the lodging of a notification instead of an exit summary declaration and, thus, access to the particulars relating to the summary declaration in the computer system of the person lodging the summary declaration.
7. The procedure and the time limit for lodging exit summary declarations, and the cases where entry summary declarations are not lodged, shall be determined by an order of the Minister of Finance of Georgia.

Article 156 – Amendment or invalidation of an exit summary declaration

1. The customs authorities may permit the declarant, on the basis of his/her application, to amend a lodged exit summary declaration.
2. No amendment to an exit summary declaration shall be possible if:
a) the customs authorities have informed the person who lodged the exit summary declaration that they intend to examine the goods covered by that declaration;
b) the customs authorities have established that the particulars declared are inaccurate or incomplete;
c) the customs authorities have released the goods.
3. Where goods covered by an exit summary declaration have not been taken out of the customs territory of Georgia, the customs authorities shall invalidate that declaration:
a) upon submission of a respective application by the declarant;
b) within 150 days after the lodging of the declaration.
4. The procedures for amending and invalidating exit summary declarations shall be determined by an order of the Minister of Finance of Georgia.

Article 157 – Activities on exit of goods

1. Goods to be taken out of the customs territory of Georgia shall be subject to customs supervision and may be subject to customs control procedures. Where appropriate, the customs authorities may determine the route by which the goods are to be moved, and the time limit within which the goods are to be taken out.
2. Goods to be taken out of the customs territory of Georgia shall be presented to the customs authorities by one of the following persons:
a) a person who takes the goods out of the customs territory of Georgia;
b) a person who acts in the name or on behalf of the person taking the goods out of the customs territory of Georgia;
c) a person who assumes responsibility for the carriage of the goods prior to their exit from the customs territory of Georgia.
3. Goods to be taken out of the customs territory of Georgia shall be subject to the following in cases provided for by the legislation of Georgia:
a) the repayment or remission of import tax;
b) the customs formalities relating to the payment of other charges provided for by the legislation of Georgia;
c) prohibitions and restrictions which are based, inter alia, on the necessity to protect public safety, national interests and public morality, to protect the health and life of humans, animals or plants, to protect national treasures of artistic, historic or archaeological value, and property used in economic activities, including controls on precursors, psychotropic substances and psychoactive substances, on goods manufactured with the possible infringement of intellectual property rights, and cash;
d) fishery conservation and management measures and measures to protect trade.
4. The customs authorities shall release the goods to be to be taken out of the customs territory of Georgia if, when being taken out of the customs territory of Georgia, the goods in question are in the same condition as on the day on which the customs declaration, the re-export declaration or the exit summary declaration was registered, except for alterations resulting from natural wear and tear, transport or natural wastage characteristic of normal storage conditions.
5. The procedure for taking goods out of the customs territory of Georgia and the customs formalities to be carried out on their exit shall be determined by an order of the Minister of Finance of Georgia.

Chapter XXVII – Export Procedure

Article 158 – Application of an export procedure

1. Unless otherwise provided for by the legislation of Georgia, the export procedure allows for Georgia goods to be taken out of the customs territory of Georgia (including, temporarily, on the condition of return) during which measures to protect trade are taken.
2. Georgia goods leaving the customs territory of Georgia shall be placed under the export procedure, except for:
a) goods placed under the outward processing procedure;
b) goods taken out of the customs territory of Georgia which have been placed under the end-use procedure prior to being taken out;
c) goods supplied on board for carrying out international air flights and international sea passages, which are exempt from value added tax and excise duty; in addition, reporting provided for by the legislation of Georgia shall be carried out for such supply.
3. The customs formalities related to the export customs declaration shall apply in the cases provided for paragraph 2(a-c) of this article.
4. An export procedure without presenting goods to the customs authorities may be applied until the deadline for processing goods placed under the outward processing procedure expires if the declarant submits to the customs authorities a document of alienation of the goods in question.
5. The cases and conditions where an obligation to lodge an export customs declaration does not arise when Georgia goods are taken out of the customs territory of Georgia shall be determined by an order of the Minister of Finance of Georgia.

Article 159 – Conditions for the discharge of an export procedure

1. The export procedure shall be discharged if, when being taken out of the customs territory of Georgia, the goods are in the same condition as on the day on which the export customs declaration was registered, except for alterations resulting from natural wear and tear, transport or natural wastage characteristic of normal storage conditions.
2. Goods for which an export customs declaration has been submitted shall be taken out of the customs territory of Georgia within the period set by an order of the Minister of Finance of Georgia, and within 120 days after the registration of the customs declaration where so provided for by Article 78(4) of this Code. Where that time limit is not observed, the declarant shall, within 5 days, file a motion with the customs authority for the invalidation of the customs declaration, or a motion for an extension of the time limit set for taking out of goods by 10 days.
Law of Georgia No 2767 of 5 April 2023 – website, 18.4.2023

Chapter XXVIII – Re-export

Article 160 – Application of re-export

1. Re-export allows the taking out of the customs territory of Georgia foreign goods which have been brought into the customs territory of Georgia.
2. When foreign goods are taken out of the customs territory of Georgia, a re-export declaration shall be lodged with the customs authorities, except where:
a) goods placed under the transit procedure are moved between foreign countries or in the territory of a foreign country passing through the territory of Georgia;
b) goods are directly re-exported from a free zone outside the customs territory of Georgia;
c) goods in temporary storage are directly exported outside the customs territory of Georgia from the place of storage.
3. Where it is established that goods released for free circulation are defective or their quantity, quality, packaging or description do not comply with the terms of the foreign economic contract and are therefore returned to the supplier or other person indicated by the supplier, such goods may be subject to re-export. In such a case:
a) if the whole quantity of the goods released for free circulation is re-exported, the customs declaration for the release of goods for free circulation shall be invalidated and the goods released for free circulation shall lose the status of Georgia goods;
b) if part of the goods released for free circulation is re-exported, an appropriate amendment shall be made to the customs declaration for the release of goods for free circulation and the part of the goods released for free circulation designated for re-export shall lose the status of Georgia goods.
4. Where so provided for by paragraph 3 of this article:
a) when goods are released for circulation, the sum of import payment paid for the goods (except for the sum which has been received by a person as a deduction) shall be subject to return or deduction against future tax/customs obligations;
b) the customs authority shall grant the person concerned the right, on the basis of his/her application, to place goods under the inward processing procedure (including for destruction) or the transit, customs warehouse or free zone procedure.
5. During re-export, goods shall remain in an unaltered state, except for alterations resulting from natural wear and tear, transport or natural wastage characteristic of normal storage conditions.
6. Articles 82-101 of this Code shall apply to re-export declarations.
Law of Georgia No 2767 of 5 April 2023 – website, 18.4.2023

Article 161 – Lodging a re-export notification

1. Where goods provided for by Article 160(2)(b) and (c) of this Code are taken out of the customs territory of Georgia and the obligation to lodge an exit summary declaration is waived, the person provided for by Article 157(2) of this Code shall lodge a re-export notification with the customs authorities.
2. The re-export notification shall contain the particulars necessary for the free zone procedure or to end the temporary storage.
3. The customs authorities may accept the use of commercial, port or transport information systems for the lodging of a re-export notification, provided that such systems contain the necessary particulars for such notification and those particulars are available before the goods are taken out of the customs territory of Georgia.
4. The customs authorities may accept the lodging of a notification instead of a re-export notification and, thus, access to the particulars of the re-export notification in the computer system of the person lodging the re-export notification.
5. The procedure and the time limit for lodging re-export notifications to the customs authorities, and the cases where re-export notifications are not required to be lodged, shall be determined by an order of the Minister of Finance of Georgia.

Article 162 – Amendment or invalidation of a re-export notification

1. The customs authorities may permit the declarant, on the basis of his/her application, to amend a lodged re-export notification.
2. No amendment in are-export notification shall be possible if:
a) the customs authorities have informed the person who lodged the re-export notification that they intend to examine the goods covered by that notification;
b) the customs authorities have established that the particulars submitted are inaccurate or incomplete;
c) the customs authorities have released the goods.
3. Where goods for which a re-export notification has been lodged are not taken out of the customs territory of Georgia, the customs authorities shall invalidate that notification:
a) upon submission of a respective application by the declarant;
b) within 150 days after the lodging of the notification.
4. The procedures for amending and invalidating re-export notifications shall be determined by an order of the Minister of Finance of Georgia.

Book IX
Customs Offences and Liability

Chapter XXIX – General Provisions

Article 163 – Customs offences; general principles of liability

1. A customs offence is an unlawful act (action or omission) by a person, for the commission of which liability is provided for by this Code.
2. A customs sanction is a measure of liability imposed for the commission of a customs offence.
3. A customs sanction shall be applied in the form of a warning, a fine, or the confiscation of goods and/or means of transport that are the subject of the customs offence.
4. Liability for committing a customs offence shall be imposed on the person who commits the act in question.
5. Where there are more than one offenders, the liability provided for by this Code shall be imposed on them jointly and severally.
6. Liability for committing the same customs offence shall not be repeatedly imposed on a person.
7. Where several customs offences are detected, a customs sanction shall be applied to each customs offence separately. However, a more severe customs sanction shall not include a less severe customs sanction.
8. Liability provided for by this Code for committing a customs offence shall be imposed on a person only if criminal liability has not been imposed on him/her for the aforementioned act in accordance with the legislation of Georgia.
9. A customs offence shall be deemed to be committed repeatedly if the same act is committed within 12 months after the detection of the previous customs offence. However, a customs offence provided for by this Code shall not be deemed to be committed repeatedly if the said customs offences were committed on the same day.
10. When a customs sanction is imposed for the commission of a customs offence or a decision is taken with respect to a dispute, if:
a) a measure of liability is discontinued or mitigated by law, the law in force shall apply to such offence;
b) the law imposes or aggravates a measure of liability, the law applicable at the time of the commission of the act in question shall apply to that offence;
c) from the commission of a customs offence to the imposition of a customs sanction against that offence, or before a decision was taken with respect to the dispute, a measure of liability for the commission of that customs offence has been changed several times, the least severe measure of liability shall be applied.
11. The customs authority/dispute resolution authority or the court shall have the right to exempt a person from a customs sanction provided for by this Code if the customs offence concerned is committed by mistake/unknowingly.
12. Liability shall not be imposed on a person for the commission of a customs offence if the customs offence is caused by force majeure.
12^1. Liability shall not be imposed on a person for committing a customs offence in the case provided for by Article 70(4)

of this Code if the owner of the goods has submitted to the customs authority incontrovertible evidence of the goods under customs supervision having been destructed, under the procedure determined by an order of the Minister of Finance of Georgia.
13. The liability provided for by this Code shall not be imposed on a person for entering incorrect particulars in a customs declaration/re-export declaration if:
a) the customs declaration/re-export declaration has been amended in accordance with Article 90(1) of this Code;
b) the customs value of the undeclared goods (except for the goods smuggled, goods provided for by Article 168(4) and (5) of this Code and the cash and securities provided for by Article 169 of the same Code) detected during the examination of the goods prior to release does not exceed GEL 15 000 and does not exceed 5% of the declared customs value;
c) the customs offence provided for by Article 173 of this Code was detected before the release of the goods.
14. When taking measures to dispose of goods under this Code, a fine provided for by Articles 165, 167 (except for paragraph 2) and Article 171 shall not be imposed on a person, however, an imposed fine shall be considered to have been enforced.
15. A warning may be issued instead of a fine for the commission of a customs offence provided for by Article 165 of this Code (except when this act has been committed repeatedly), or for the commission of a customs offence provided for by Articles 167(3), 168(3), 170(1), 172, 177(1) or 178(3) of the same Code.
16. The period of limitation for imposing a customs sanction provided for by this Code for the commission of a customs offence shall be three years. This period shall not apply in the case provided for by Article 141(3) of this Code.
17. The period prescribed by paragraph 5 of this article shall run from the end of the calendar year in which the customs offence was committed.
17^1. Where so provided for by Article 164(5)(a) of this Code, the limitation period for imposing a customs sanction defined by the same Code for the commission of a customs offence shall cease running and it shall be resumed from the day when a relevant decision of an investigative authority or a court has been served on the customs authority.
18. To secure the payment of the customs sanction imposed, the measures to secure the payment of tax arrears provided for by the Tax Code of Georgia shall be applied.
Law of Georgia No 2767 of 5 April 2023 – website, 18.4.2023

Article 164 – Customs offence proceedings

1. Customs offence proceedings shall be conducted by the customs authorities.
2. When a customs offence is detected, an authorised person from the customs authorities shall draw up a customs offence report, which shall be presented to the offender.
3. A customs offence report shall be a decision of the customs authorities imposing a customs sanction on a person for the commission of an offence. A customs offence report shall be deemed to be a tax notice.
4. An offender shall have the right to submit to the customs authorities an explanation and/or a note, which shall be reflected in or enclosed with the customs offence report.
5. A customs offence report shall not be drawn up:
a) where elements of crime are identified. In addition, the case materials shall be immediately referred to the respective investigative authority according to the jurisdiction;
b) if the customs offence has been recorded in the certificate of post-release control of goods.
6. In the case provided for by paragraph 5(a) of this article, the customs authorities shall, taking into consideration a relevant decision of the investigative authority or the court, within 30 days after that decision has been served on them, discontinue the customs offence case or take a decision imposing a customs sanction on the person concerned. This decision shall be deemed to be a tax notice.
7. To ensure the conduct of customs offence proceedings, the customs authorities shall be authorised to apply the measures provided for by Articles 244, 245 and 247-249 of the Administrative Offences Code of Georgia.
8. Where, within 30 days after a customs offence is detected, it is impossible to establish the identity and/or identify the person who committed that act, the customs authority shall make a decision to apply a measure for disposing the goods provided for by this Code against the goods and/or means of transport that are the subject of the customs offence.
9. The procedure for conducting customs offence proceedings, and the measures to secure the enforcement of customs sanctions and the procedure for their implementation, shall be determined by an order of the Minister of Finance of Georgia.
Law of Georgia No 2767 of 5 April 2023 – website, 18.4.2023

Chapter XXX – Types of Customs Offence and Liability

Article 165 – The breach of a deadline for the submission and/or summary declaration and declaration of goods, or for the appearance of a means of transport

The breach of a deadline for the submission and/or summary declaration and declaration of goods, or for the appearance of a means of transport, shall be subject to a fine in the amount of GEL 50 but not more than GEL 1 000, for each delayed complete and/or incomplete day.
Note: the liability provided for by this article shall not be imposed on a person when the missing of the deadline for declaring the goods causes the breach of the customs procedure/re-export conditions.
Law of Georgia No 2767 of 5 April 2023 – website, 18.4.2023

Article 166 – Removing and/or taking and/or otherwise making unfit and/or destroying a means of customs identification without the consent of the customs authorities

1. Removing and/or taking and/or otherwise making unfit and/or destroying a means of customs identification, or damaging a marked means of transport or buildings or structures existing in a customs control zone, or damaging marked luggage and/or hand luggage and/or moving a means of transport with a means of customs identification placed in such manner as to allow the means of customs identification to penetrate the means of transport without damaging it, without the consent of the customs authority, shall be subject to the imposition of a fine on an owner in the amount of GEL 500.
2. The acts referred to paragraph 1 of this article committed repeatedly shall be subject to the imposition of a fine on an owner in the amount of GEL 1 000.
3. The acts referred to in paragraph 1 of this article which result in the disposal, loss or destruction of the goods from a labelled means of transport, a building or structure located in the customs control zone, or from the labelled luggage and/or hand luggage, shall be subject to the imposition of a fine on an owner in the amount of GEL 5 000.
4. The acts referred to in paragraph 3 of this article committed repeatedly shall be subject to the imposition of a fine on an owner in the amount of GEL 10 000.

Note:

1. A person shall not be liable under paragraphs 1 and 2 of this article where only minor damage occurs on the means of customs identification and/or a marked means of transport, or a building or structure located in the customs control zone and/or on the labelled luggage and/or hand luggage, and it is not possible to penetrate the labelled means of transport, building or structure located in the customs control zone and/or the labelled luggage and/or hand luggage.
2. A person shall not be held liable under paragraphs 1 and 2 of this article where a container is imported into the customs territory of Georgia by means of a sea vessel.

Article 167 – Reduction of the amount of import duty

1. Reducing the amount of import duty by submitting a customs declaration and/or a document accompanying the customs declaration containing incorrect data (except for the cases provided for by paragraphs 3 and 4 of this article) shall be subject to a fine of 100% of the amount by which the import duty was reduced.
2. The act referred to in paragraph 1 of this article committed repeatedly shall be subject to a fine of 200% of the amount by which the import duty was reduced.
3. Where a natural person reduces the amount of import duty by submitting a customs declaration and its accompanying document containing incorrect data for goods worth up to GEL 3 000 (except for the goods brought to the customs territory of Georgia by postal consignment) shall be subject to a fine of 40% of the amount by which the import duty was reduced.
4. The act provided for by paragraph 3 of this article committed repeatedly shall be subject to a fine of 100% of the amount by which the import duty was reduced.
5. For the purposes of this article, reducing the amount of import duty shall be considered the entry of data in a customs declaration, the inaccuracy of which is proved by evidence when carrying out customs control, or by evidence in a criminal case in the manner prescribed by the legislation of Georgia. The mere existence of doubt that may become grounds for adjusting the customs value of the goods, or for establishing the customs value of the goods by a different method, shall not comprise of itself a customs offence.

Note: if, by entering the inaccurate data in a customs declaration and its accompanying document, the amount of import payment has been reduced for the goods the customs value of which exceeds GEL 15 000, paragraphs 1 and 2 of this article shall apply if criminal liability has not been imposed on the person for the aforementioned act.

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Article 168 – Illegal export or import of goods

1. The import or export of goods (other than cash and securities) into or from the customs territory of Georgia (except for the case provided for by paragraph 3 of this article) by evading customs control or in secrecy from the customs control, – shall be subject to a fine of 100% of the customs value of the goods, or the confiscation of the goods and/or means of transport.
2. The act referred to in paragraph 1 of this article committed repeatedly, –
shall be subject to a fine of 100% of the customs value of the goods, with or without the seizure of the goods and/or means of transport.
3. The import or export by a natural person of goods (except for cash and securities) with a value of up to GEL 3 000, into or from the customs territory of Georgia, by evading customs control or in secrecy from the customs control, –
shall be subject to a fine in the amount of GEL 1 000 and/or a seizure of the goods and/or means of transport without compensation.
3^1. The act provided for by paragraph 3 of this article committed repeatedly, –
shall carry a fine in the amount of GEL 3 000 and/or a seizure of the goods and/or means of transport without compensation.
4. The import or export of goods (except for cash and securities) placed in a means of transport that is intended for transit, into or from the customs territory of Georgia, by evading customs control or in secrecy from the customs control, shall be subject to a fine in the amount of GEL 2 000.

5. The act referred to in paragraph 4 of this article committed repeatedly shall be subject to a fine in the amount of GEL 4 000.

Note:

1. If the customs value of the goods moved by evading the customs control or in secrecy from it exceeds GEL 15 000, paragraphs 2, 4 and 5 of this article shall apply only if no criminal liability has been imposed on a person for the aforementioned act.
2. If the customs value of the goods imported by evading the customs control through the secret or illegal crossing of the customs border of Georgia exceeds GEL 5 000, paragraphs 1 and 2 of this article shall apply only if no criminal liability is imposed on a person for the said act.

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Article 169 – Illegal import and export of cash and securities across the customs border of Georgia

1. The import or export across the customs border of Georgia of cash and securities worth more than GEL 30 000 or the equivalent thereof in another currency, which does not exceed GEL 50 000, by evading customs control or in secrecy from the customs control, or by inaccurate declaration, shall be subject to a fine in the amount of GEL 3 000 or the confiscation of the goods.
2. The import or export across the customs border of Georgia of cash and securities worth more than GEL 50 000 or the equivalent thereof in another currency, which does not exceed GEL 100 000, by evading customs control or in secrecy from the customs control, or by inaccurate declaration, shall be subject to a fine in the amount of GEL 5 000 or the confiscation of the goods.
3. The import or export across the customs border of Georgia of cash and securities worth more than GEL 100 000 or the equivalent thereof in another currency, by evading customs control or in secrecy from the customs control, or by inaccurate declaration, shall be subject to a fine of 10% of the value of cash or securities imported or exported by evading the customs control or in secrecy from the customs control, or by inaccurate declaration, or the confiscation of the goods.

Note: where so provided for by this article, an inaccurate declaration means where the non-declared goods are present, and the total amount of the declared and non-declared goods is more than GEL 30 000, or its equivalent in another currency.

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Article 170 – Reloading and/or unloading of goods under customs supervision, or leaving of the customs control zone by goods and/or means of transport, or diversion by means of transport from the customs route, without consent of the customs authority

1. Leaving of the customs control zone by goods and/or means of transport, loading of the goods under customs supervision on a means of transport or unloading of them from a means of transport, or diversion by goods and/or a means of transport from the set customs route, without consent of the customs authority, –
shall be subject to a fine in the amount of GEL 1 000.
2. The acts provided for by paragraph 1 of this article committed repeatedly, –
shall be subject to a fine in the amount of GEL 2 000.

Note: the liability provided for by this article shall not be imposed on a person when the leaving of the customs control zone by goods and/or means of transport, the loading of the goods under customs supervision on a means of transport or unloading of them from a means of transport, or the diversion by goods and/or a means of transport from the set customs route, without consent of the customs authority causes unlawful disposal, loss or destruction of the goods and/or means of transport under customs supervision.

Law of Georgia No 2767 of 5 April 2023 – website, 18.4.2023

Article 171 – Breach of the conditions of customs procedures

1. The breach of the conditions of a customs procedure/re-export, –
shall be subject to a fine in the amount of GEL 500.
2. The act provided for by paragraph 1 of this article committed repeatedly, –
shall be subject to a fine in the amount of GEL 1 000.

Note: the liability provided for by this article shall not be imposed on a person where another liability has been established for the same act under this Code.

Law of Georgia No 2767 of 5 April 2023 – website, 18.4.2023

Article 172 – Unlawful disposal, loss or destruction of goods and/or a means of transport

The breach of the conditions of a customs procedure/re-export or another act that has resulted in the unlawful disposal, loss or destruction of goods and/or a means of transport under customs supervision, –
shall be subject to a fine in the amount of 100% of import payment for identical/similar goods and/or means of transport.

Law of Georgia No 2767 of 5 April 2023 – website, 18.4.2023

Article 173 – Increase or reduction of the customs value of goods

1. Increasing or reducing the customs value of goods by a declarant when there is an inaccurate information about the customs value of the goods to be mandatorily entered in a customs declaration and its accompanying document/a re-

export declaration and its accompanying document, –
shall be subject to a fine of 10% of the amount of the difference between the true customs value of the goods and the increased or reduced customs value.
2. The act provided for by paragraph 1 of this article committed repeatedly, –
shall be subject to a fine of 20% of the amount of the difference between the true customs value of the goods and the increased or reduced customs value.
Note:
1. The liability provided for by this article shall not be imposed on a person when the presence of an inaccurate information about the customs value of the goods to be mandatorily entered in a customs declaration and its accompanying document results in the reduction of the amount of import payment.
2. If the amount of the difference between the customs value and the increased or reduced customs value of goods exceeds GEL 15 000, paragraphs 1 and 2 of this article shall apply when criminal liability has not been imposed on a person for the aforementioned act.
Law of Georgia No 2767 of 5 April 2023 – website, 18.4.2023

Article 174 – Failure to notify the customs authorities of the arrival or departure of a means of transport
1. The failure by a sea port, a railway station, or an airport, to notify the customs authorities of the arrival or departure of a means of transport crossing the customs border of Georgia, –
shall be subject to a fine in the amount of GEL 5 000.
2. The act provided for by paragraph 1 of this article committed repeatedly, –
shall be subject to a fine in the amount of GEL 10 000.

Article 175 – Breach of the deadline for keeping a document
The breach of the deadline for keeping a document, unless it is mandatory to provide a hard copy of the document when submitting the document to the customs authorities electronically, shall be subject to a fine in the amount of GEL 1 000.

Article 176 – Failure to comply with the terms and conditions of a permit
1. The violation of the terms and conditions of a permit for the operation of a customs warehouse, or a duty-free shop as determined by the legislation of Georgia, shall be subject to the imposition of a fine on a permit holder in the amount of GEL 2 000.
2. The action (the breach of the terms and conditions of a similar permit) provided for by paragraph 1 of this article committed repeatedly, shall triple the fine provided for by paragraph 1 of this article.

Article 177 – Resistance to an authorised person of the customs authorities, and neglecting his/her lawful requirements
1. Resistance to an authorised person of the customs authorities, and neglecting his/her lawful requirement, in such a way as to impede the taking of measures as provided for by the customs legislation of Georgia, shall be subject to a fine in the amount of GEL 800.
2. The acts referred to in paragraph 1 of this article committed repeatedly shall be subject to a fine in the amount of GEL 2 000.

Article 178 – Failure to provide information to the customs authorities
1. Upon the request of the customs authorities, the failure to provide to the customs authorities information on the conduct of customs supervision, customs control and/or customs formalities within the time limits prescribed by the customs legislation of Georgia, shall be subject to a fine in the amount of GEL 400.
2. The act referred to in paragraph 1 of this article committed repeatedly shall be subject to a fine in the amount of GEL 1 000.
3. The failure of a person, carrying out international air transportation, to provide to the customs authorities, in the prescribed manner, preliminary information on a means of transport carrying out international air transportation, and/or on the goods and/or passengers being carried thereby, shall be subject to a fine in the amount of GEL 2 000.
4. The act provided for by paragraph 3 of this article committed repeatedly shall be subject to a fine in the amount of GEL 4 000.

Article 179 – Declaration of non-excise goods subject to mandatory marking for the purpose of the release thereof for free circulation without marking
The declaration of non-excise goods subject to mandatory marking for the purpose of the release thereof for free circulation without marking shall be subject to a fine in the amount of the customs value of the non-excise goods subject to compulsory marking which have been identified without marking, but such amount shall not be less than GEL 500.

BOOK X
EXEMPTION FROM CUSTOMS DEBT

Chapter XXXI – General Provisions

Article 180 – Essence of the exemption from customs debt and definition of terms

1. This Book provides for the cases and conditions for the exemption from the customs debt.
2. For the purposes of this Book, the terms used herein shall have the following meanings:
a) personal property – any item intended for personal use or for meeting the household needs of a person. The characteristics and/or volume of personal property must not suggest it has been imported for entrepreneurial purposes. Personal property includes:
a.a) household items;
a.b) a bicycle, a means of transport personally owned by a person, in particular, a motorcycle and its trailer, a wagon-type means of transport intended for resting and leisure, a yacht, an aircraft, etc.;
a.c) household appliances intended for meeting common household needs, domestic and riding animals, portable instruments intended for humanities and applied sciences and necessary for a person to carry out activities relating to his/her craft or profession;
b) household items such as personal effects, household linen, furniture, equipment intended for personal use or for meeting household needs by a person;
c) alcoholic products – goods classified under the class of goods of 2203-2208 of the FEASN (beer, wine, aperitifs made of wine or alcohol, brandies, liquors or spirits, etc.);
d) relief – exemption from customs debts as provided for by this Code.
3. For the purposes of this Book, the procedure for deeming personal property as property to be used for entrepreneurial purposes shall be determined by an ordinance of the Government of Georgia.
4. The procedure for exempting from customs debts as provided for by this Book shall be determined by an order of the Minister of Finance of Georgia.

Chapter XXXII – Exemption from Customs Debts

Article 181 – Import of personal property into the customs territory of Georgia by a person when moving to Georgia for permanent residence

1. The import of personal property by a natural person when moving from a foreign country to the customs territory of Georgia for permanent residence shall be exempt from import tax in accordance with this article.
2. The relief provided for by this article shall apply to personal property that:
a) has been used by a person for at least six months before the moment of his/her leaving the place of residence in a foreign country. The provision shall not apply to consumables;
b) is intended for use in the person's new place of residence for the same purpose.
3.The relief provided for by this article shall apply to a person who has been living outside the customs territory of Georgia for at least 12 months continuously.
4. The customs authorities may allow an exception from the procedure provided for by paragraph 3 of this article if it is determined that a person intended to reside outside the customs territory of Georgia for at least 12 months continuously.
5. The relief provided for by this article shall not apply to:
a) alcoholic products;
b) tobacco and tobacco products;
c) means of transport with an entrepreneurial purpose;
d) items required for carrying out activities relating to a craft or profession, except for portable instruments intended for humanities and applied sciences.
6. The relief provided for by this article shall apply only to personal property which has been imported by a person into the customs territory of Georgia to release for free circulation within 12 months after his/her settlement in a place of residence (i.e., after obtaining the right of residence).
7. Personal property may be released for free circulation in several consignments during the period provided for by paragraph 6 of this article.
8. It shall not be permitted to use as collateral personal property imported with relief and intended to release for free circulation within 12 months from its import without prior notice to the customs authorities, or to rent, lend, or otherwise transfer personal property to another person in any manner, for a fee or free of charge.
9. The use as collateral of personal property imported with relief within the time limit prescribed by paragraph 8 of this article, or its renting, lending or transferring to another person in any manner, for a fee or free of charge, shall entail the origination of the obligation to pay relevant import tax on such goods at the rate applicable at the moment of using the said personal property as collateral, or at the moment of its renting, lending or transferring to another person in any manner, for a fee or free of charge, depending on the type and the customs value of the personal property as determined by the customs authorities at the said moment. If it is impossible to establish the moment of the use as collateral of personal property imported with relief, or the moment of its renting, lending or transferring to another person in any manner, for a fee or free of charge, for the purposes of the calculation of payable import tax, the rate applicable on the day of the customs declaration of such goods shall apply.
10. Notwithstanding the requirements of paragraph 6 of this article, personal property imported to be released for free circulation may be exempt from import tax if it is imported before the entry into the customs territory of Georgia by a person (before obtaining the right of residence), if the person undertakes to settle in the customs territory of Georgia within six months and provides to the customs authorities a relevant guarantee, the type and the amount of which shall

be determined by the Minister of Finance of Georgia.
11. The time limit laid down in paragraph 2(a) of this article for goods imported in the case provided for by paragraph 10 of this article shall commence from the moment of the import of such goods into the customs territory of Georgia.
12. Personal property shall be exempt from import tax if it is imported by a person who enters the customs territory of Georgia on account of his/her official duties, and who intends to permanently settle in the customs territory of Georgia as a resident.
13. The personal property provided for by paragraph 12 of this article shall be exempt from import tax in accordance with the provisions provided for by paragraphs 1-9 of this article, taking into account that:
a) the time limits prescribed by paragraph 2(a) and paragraph 6 of this article commence from the moment of the import of the personal property into the customs territory of Georgia;
b) the time limit provided for by paragraph 8 of this article commences from the moment of granting the right to a person to reside in the customs territory of Georgia.
14. The personal property provided for by paragraph 12 of this article may be exempt from import tax if a person undertakes a prior obligation to settle in the customs territory of Georgia as a resident, within the period prescribed by the customs authorities (for the granting of the right of residence). In such case, the customs authorities may request a guarantee, the type and the amount of which shall be determined by the order of the Minister of Finance of Georgia.
15. The customs authorities may modify (lessen) the requirements under paragraphs 2, 8 and 9 of this article, and the requirements under paragraph 5(c) and (d) of this article, if a person changes the place of residence due to special political circumstances.

Article 182 – Import of goods into the customs territory of Georgia in the case of marriage

1. Having regard to this article, the import of personal household items (whether or not the items are new) into the customs territory of Georgia shall be exempt from import tax, where the person importing the item moves from a foreign country to the customs territory of Georgia for permanent residence on account of marriage.
2. In accordance with the provisions provided for by paragraph 1 of this article, a wedding gift sent by a person residing in a foreign country to a person who has moved for permanent residence to the customs territory of Georgia on account of marriage, shall be exempt from import tax. However, the value of said gift may not exceed GEL 1 000.
3. The relief provided for by this article shall apply to a person who has complied with the following:
a) he/she has been living outside the customs territory of Georgia for at least 12 months continuously. However, this requirement shall not apply if it is established that he/she intended to reside outside the customs territory of Georgia for at least 12 consecutive months continuously;
b) he/she has provided a document certifying marriage.
4. The relief provided for by this article shall not apply to alcoholic products, tobacco and tobacco products.
5. The relief provided for by this article shall apply to goods which have been imported to be released for free circulation:
a) not earlier than two months before the date of marriage (in such a case, it is mandatory to provide a guarantee, the type and the amount of which shall be determined by the Minister of Finance of Georgia);
b) not later than four months after the date of marriage.
6. The goods provided for by paragraphs 1 and 2 of this article may be released for free circulation in several consignments within the time limits laid down in paragraph 5 of this article.
7. It shall not be permitted to use as collateral personal property imported with relief and intended to be released for free circulation within 12 months from its import, without prior notice to the customs authorities, or to rent, lend, or otherwise transfer said personal property to another person in any manner, for a fee or free of charge.
8. The use as collateral of personal property imported with relief within the time limit prescribed by paragraph 7 of this article, or its renting, lending or transferring to another person in any manner, for a fee or free of charge, shall entail the origination of the obligation to pay import tax for such goods, at the rate applicable at the moment of using the said personal property as collateral, or at the moment of its renting, lending or transferring to another person in any manner, for a fee or free of charge, depending on the type and the customs value of the personal property, as determined by the customs authorities at the said moment. If it is impossible to establish the moment of the use as collateral of personal property imported by relief, or the moment of its renting, lending or transferring to another person in any manner, for a fee or free of charge, during the calculation of payable import tax, the rate applicable on the day of the customs declaration of such goods shall apply.

Article 183 – Import of inherited personal property into the customs territory of Georgia

1. Having regard to this article, the import into the customs territory of Georgia of personal property inherited by a person permanently residing in the customs territory of Georgia shall be exempt from import tax.
2. For the purpose of paragraph 1 of this article, 'personal property' shall be any property of a deceased person that meets the requirements of Article 180(2)(a) of this Code.
3. The relief provided for by this article shall not apply to:
a) alcoholic products;
b) tobacco and tobacco products;
c) means of transport with an entrepreneurial purpose.
d) an item required for carrying out activities related to a craft or profession, except for a portable instrument intended for the humanities and applied sciences that has been used by a deceased person for carrying out activities relating to his/her

own craft or profession;
e) supplies of raw materials, finished products and semi-finished products;
f) agricultural animals and the stock of agricultural products the amount of which exceeds the amount required to meet regular household needs.
4. The relief provided for by this article shall apply to personal property that has been imported by a person to be released for free circulation not later than 2 years from the moment of obtaining the title to the property (from the moment of completion of probate). In exceptional cases, the customs authorities may extend the above period.
5. Personal property may be imported in several consignments within the time limit provided for by paragraph 4 of this article.
6. This article shall apply to the import of the inherited personal property of a non-entrepreneurial (non-commercial) legal entity registered in the customs territory of Georgia.

Article 184 – Import of educational equipment, educational items and household items

1. The import of educational equipment, educational items or household items by a schoolchild or a student entering the customs territory of Georgia to stay for learning purposes, which are intended for personal use in the period of study, and which are usual attributes of the place of residence of the schoolchild or the student and to whom they belong, shall be exempt from import tax.
2. For the purpose of paragraph 1 of this article:
a) a 'schoolchild or a student' shall be a person registered in full-time department of an educational institution;
b) 'educational equipment' shall be clothes or household linen, whether new or not;
c) 'educational item' shall be an item or a device (including a calculator and a typing machine) which is usually used by a schoolchild or a student for educational purposes.
3. The relief provided for by this article may be applied once during an academic year.

Article 185 – Import of consignments of minor value

1. Having regard to this article, the import of any consignment consisting of goods of minor value that are sent from a foreign country to a recipient in Georgia, shall be exempt from import tax.
2. For the purpose of paragraph 1 of this article, goods of minor value' shall be a consignment with a value of not more than GEL 300.
3. The relief provided for by this article shall not apply to alcoholic products, perfume, toilet water, tobacco and tobacco products.

Article 186 – Import of consignments sent by a natural person to a natural person residing in the customs territory of Georgia

1. Having regard to this article, the import of a consignment sent by a natural person from a foreign country to a natural person residing in the customs territory of Georgia shall be exempt from import tax, unless the consignment is intended for economic activities.
2. For the purpose of paragraph 1 of this article, the imported consignment shall not be deemed intended for economic activities, if the following conditions are complied with:
a) a consignment is sent irregularly;
b) a consignment contains only the goods intended for personal use by a recipient and his/her family members which, in light of the properties or quantity of the goods, are not intended for economic activities;
c) a sender sends a consignment to a recipient without compensation.
3. The relief provided for by paragraph 1 of this article shall apply to each consignment with a value of up to GEL 300, including the value of the goods provided for by paragraph 5 of this article.
4. If the value of a consignment consisting of various goods exceeds the limit provided for by paragraph 3 of this article, the goods within such limit shall be exempt from import tax which, if imported separately, would have been exempt from import tax, provided that the value of an individual item of goods may not be separated.
5. In order to enjoy the relief provided for by paragraph 1 of this article, the following quantitative restrictions shall apply in respect of the following goods:
a) 200 cigarettes or 50 cigars or 50 cigarillos, or 200 pieces of tobacco product provided for under the Foreign Economic Activity National Commodity Nomenclature code 2403 99 900 02 or 10 units of capsules provided for under the Foreign Economic Activity National Commodity Nomenclature code 2403 99 900 01 and similar products, or 250 grams of any other tobacco product (except for raw tobacco material), or a collection of sorts of tobacco product specified in this sub-paragraph if the sum of percentage values (a percentage value in relation to the respective limited amount) of portions of each sort of tobacco product contained therein does not exceed 100 %; or 50 ml of goods provided for under the Foreign Economic Activity National Commodity Nomenclature code 3824 90 980 01, which are carried in baggage and/or hand luggage during a passenger transportation and which are not intended for economic activities;
b) a total of 1 litre of alcoholic products with 22% and more of alcohol content, or of non - denatured ethanol with 80% and more of alcohol content, or 2 litres of alcoholic products with less than 22% alcohol content, or the import of a collection of sorts of alcoholic products specified in this sub-paragraph, if the sum of percentage values (percentage value in relation to the respective limited amount) of portions of each sort of alcoholic products contained in the collection does not exceed 100 %;

c) 4 litres of wine and 16 litres of beer.

Note :

1. If the amount of alcoholic product and/or tobacco product, or of goods specified under the Foreign Economic Activity National Commodity Nomenclature code 3824 90 980 01, exceeds the quantitative limit provided for by paragraph 5(a),(b) or (c) of this article, the exemption from import tax under this article shall be applied within the above quantitative limits of the goods.

2. The right to enjoy relief in the cases provided for by paragraph 5(a),(b) and (c) of this article shall originate for a natural person from the age of 18 years.

3. For the purposes of paragraph 5(a), (b) and (c) of this article, goods shall be deemed not intended for economic activities if they are imported on a one-off basis and are intended for personal use by a recipient or by his/her family members, and/or for offering as gift. In addition, the import of goods shall be deemed a one-off if the goods are imported not more than once during one calendar day when they are brought in by an air transport, and in other cases, once during 30 calendar days.

Article 187 – Import of fixed assets and other equipment belonging to an enterprise during the transfer of the enterprise from a foreign country to the customs territory of Georgia for continuing the performance of its activities

1. Having regard to this article, without restricting industrial activities and safeguards to trading, the import of fixed assets and other equipment belonging to an enterprise that terminates its activities in a foreign country and moves to the customs territory of Georgia to carry out analogous activities, shall be exempt from import tax. In the case of an enterprise carrying out agricultural activities, biological assets (other than plants) belonging to the enterprise shall also be exempt from import tax.

2. For the purpose of paragraph 1 of this article, 'an enterprise' shall be an economic entity operating independently, which carries out activities in the field of manufacturing or the provision of services.

3. The relief provided for by this article shall apply to fixed assets and other equipment which:

a) has been actually used by an enterprise for at least 12 months before terminating its activities in a foreign country (from which it has moved to perform its activities in Georgia);

b) is intended to be used for the same purposes in Georgia;

c) are of a nature and size which are commensurate with an enterprise.

4. The relief provided for by this article shall not apply to an enterprise if it is transferred to the customs territory of Georgia as a result of, or for the purpose of, its merger with or acquisition of an enterprise established in Georgia, except where the reorganisation is carried out for the purpose of launching new activities.

5. The relief provided for by this article shall not apply to:

a) a means of transport that, by virtue of its technical properties, is not intended for use as a means of manufacture or for providing services;

b) supplies intended (and fit) for human consumption or for use as animal feed;

c) fuel, reserves of raw material, finished and semi-finished products;

d) an agricultural animal owned by a person trading in animals.

6. The relief provided for by this article shall apply to fixed assets and other equipment that has been imported to release for free circulation not later than 12 months from the termination of an enterprise's activities in a foreign country.

7. It shall not be permitted to use the goods as collateral that have been imported with relief in accordance with this article for the purpose of their release for free circulation within 12 months from the date of import; nor to rent, lend or transfer such goods to another person in any manner, for a fee or free of charge, without prior notification to the customs authorities. If there is risk that the relief provided for by this article might not be used in good faith, the customs authorities shall be entitled to extend the above time limit for up to 36 months.

8. The use of goods imported by relief as collateral, or their rental, lending or transfer to another person in any manner, free of charge or for a fee, within the time limit prescribed by paragraph 7 of this article, shall entail the origination of the obligation to pay the import tax for such goods at the rate applicable at the moment of using the said goods as collateral, or their renting, lending or transferring to another person in any manner, free of charge or for a fee, based on the type and the customs value of the goods as determined by the customs authorities at the said moment. If it is impossible to establish the moment of using the goods imported with relief as collateral within the time limit prescribed by paragraph 7 of this article, or the moment of renting, lending or transferring such goods to another person in any manner, free of charge or for a fee, the rate applicable on the day of the customs declaration of said goods shall apply when calculating the import tax payable.

9. This article shall, where appropriate, apply during the import of fixed assets and other equipment by a person carrying out activities provided for by Article 3(1) or (2) of the Law of Georgia on Entrepreneurs, or by a legal entity involved in non-entrepreneurial activities, if the person or the legal entity moves from a foreign country to the customs territory of Georgia to continue its activities.

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Article 188 – Import by a person established in Georgia of goods into the customs territory of Georgia received from a property located in a foreign country in a territory immediately adjoining the customs territory of Georgia

1. Having regard to this article, the import into the customs territory of Georgia of agricultural, animal husbandry, bee-keeping, gardening or forestry products received from a property (farm) located in a foreign country in a territory

immediately adjoining the customs territory of Georgia, shall be exempt from import tax, if the farmland is managed by a manufacturer of agricultural products, whose place of main activities is located in the customs territory of Georgia.
2. In order to enjoy the relief provided for by this article, animal husbandry products shall be obtained from animals born and raised in Georgia, or from those released for free circulation in Georgia.
3. The relief provided for by this article shall apply to goods which have not gone through a processing operation, except for a processing operation that usually accompanies the receipt or manufacturing of said goods.
4. The relief provided for by this article shall apply to goods which have been imported into the customs territory of Georgia by or under the instruction of a manufacturer of agricultural products.
5. In relevant cases, this article shall apply to products obtained by a fisherman holding the citizenship of Georgia as a result of fishery or pisciculture in lakes or water canals located on the border of Georgia and a foreign country, and to products obtained by a hunter holding the citizenship of Georgia as a result of hunting in the said border area of lakes or water canals.

Article 189 – Import of seed materials, fertilisers and other means by a manufacturer of agricultural products of a foreign country for their use in farms located in Georgia

1. Having regard to this article, the import of seed materials and fertilisers for improving soil and crops, and other products intended for use in a property (farm) located in Georgia that immediately adjoins a foreign country, shall be exempt from import tax, if the farmland is managed by a manufacturer of agricultural products, whose place of main activities is located in the territory of a foreign country immediately adjoining the customs territory of Georgia.
2. The relief provided for by this article shall apply to the quantity of seed materials and fertilisers intended for improving soil and crops, and the quantity of other means that are necessary for meeting the requirements of the farmland in question.
3. The relief provided for by this article shall apply to seed materials and fertilisers intended for improving soil and crops and to other means which have been directly imported into the customs territory of Georgia by or under the instructions of a direct manufacturer of agricultural products.
4. The goods provided for by this article may be exempt from import tax taking into account the principle of reciprocity.

Article 190 – Import of personal luggage by a passenger

The following shall be exempt from import tax:
a) the import, once per calendar day, of food products, not meant for economic activities, of a total value of up to GEL 500 and a total weight of up to 30 kg under commodity groups 02, 04, 06-12, 15-21 and items 0302-0307, 2201-2202 of the Foreign Economic Activity National Commodity Nomenclature;
b) the import, once in 30 calendar days, of goods provided for under the Foreign Economic Activity National Commodity Nomenclature groups 28–97 (except for goods provided for under the Foreign Economic Activity National Commodity Nomenclature code 3824 90 980 01) that are not intended for economic activities and that are valued at up to GEL 500 with a total weight of up to 30 kg;
c) the import of goods provided for by Article 186(5) of this Code in the quantity prescribed by the same paragraph, and taking into account the note to the same paragraph.

Article 191 – Import of educational, scientific or cultural material, or scientific equipment or apparatus

1. The import into the customs territory of Georgia of visual or audio materials (in particular, laser projection holograms, multimedia, programme instruction materials, including a set of materials relevant to printed materials) having educational, scientific or cultural purposes, which have been produced by the United Nations Organisation or its special representation, shall be exempt from import tax, regardless of the recipient and the purpose of the use of the materials.
2. The following shall be exempt from import tax:
a) the goods provided for by paragraph 1 of this article which are intended for educational, scientific or cultural institutions and/or organisations carrying out public activities;
b) items from a collection or works of art with educational, scientific or cultural purposes, the recipient of which is a museum, a gallery or a similar institution and which is not intended for sale.
3. Having regard to paragraphs 5-12 of this article, the equipment and/or apparatus with scientific purposes which is not covered by paragraph 2 of this article shall be exempt from import tax if imported for non-entrepreneurial purposes.
4.The relief provided for by paragraph 3 of this article shall apply to scientific equipment and/or apparatus that is intended for:
a) a public institution or a structural unit of a public institution the main scope of which is educational or scientific and research activities;
b) a private institution the main scope of which is educational or scientific and research activities.
5. The relief provided for by paragraph 3 of this article shall also apply to:
a) spare parts and assembly parts or accessories of scientific equipment and/or apparatus, if they are imported together with the scientific equipment and/or apparatus which they are intended for, or if they are imported and identified at a later date as intended for said equipment and/or apparatus, and that:
a.a) has been imported with relief at an earlier date, if, at the moment of requesting relief for spare parts and assembly parts or accessories, the equipment and/or apparatus still has a scientific purpose;
a.b) may be exempt from import tax at the moment of requesting relief for spare parts and assembly parts or accessories;

b) instruments necessary for the technical maintenance, control, calibration or repair of the scientific equipment and/or apparatus, if imported together with the scientific equipment and/or apparatus which it is intended for, or if imported and at a later date as intended for the equipment and/or apparatus, and that:
b.a) has been imported with relief at an earlier date if, at the moment of requesting relief for the instrument, the equipment and/or apparatus still has a scientific purpose;
b.b) may be exempted from import tax at the moment of requesting relief for the instrument.
6. For the purposes of paragraphs 3-5 of this article:
a) 'scientific equipment and/or apparatus' shall be any equipment and/or apparatus which, based on the technical characteristics and the results obtained from the operation thereof, is mainly or only intended for scientific purposes;
b) 'import of scientific equipment and/or apparatus for non-entrepreneurial purpose' shall be the import of the scientific equipment and/or apparatus intended for scientific research or for educational purposes, as a result of the use of which relevant activities for gaining profit are not carried out.
7. Where necessary, the Government of Georgia shall be authorised not to apply the relief provided for by this article to specific equipment or apparatus, if it is established that the exemption of the said equipment or apparatus from import tax may harm the industrial interests of Georgia in a specific sector of production.
8. The goods or scientific equipment or apparatus provided for by paragraph 2 of this article, which are exempt from import tax under the provisions prescribed by paragraphs 5-7 of this article, may not be used as collateral, or rented, lent or transferred to another person in any manner, free of charge or for a fee, without prior notification to the customs authorities.
9. If the goods provided for by paragraph 8 of this article are used as collateral, or rented, lent or transferred free of charge or for a fee to an institution or an organisation enjoying relief as provided for by paragraph 2 or 4 of this article, such relief shall remain in effect, if the recipient institution or the organisation uses the goods for a purpose that permits the enjoyment of said relief. In other cases, the use of the goods provided for by paragraph 8 of this article as collateral, or their rental, lending or transfer to another person in any manner, free of charge or for a fee, shall entail the origination of the obligation to make a prepayment of the respective import tax for such goods at the rate applicable at the moment of using the above goods as collateral, or at the moment of their renting, lending or transferring to another person in any manner, free of charge or for a fee, based on the type and the customs value of the goods as determined by the customs authorities at the same moment. If the moment of using the goods as collateral, or renting, lending or transferring such goods to another person in any manner, free of charge or for a fee, cannot be established, the rate applicable on the day of the customs declaration of the said goods shall be applied when calculating the import tax payable.
10. An institution or an organisation provided for by paragraphs 2-4 of this article, which ceases to comply with the provisions necessary for enjoying relief, or which intends to use the goods imported with relief for the purposes other than those provided for by paragraphs 2-4 of this article, is obliged to notify the customs authorities thereof.
11. Goods remaining in the ownership of an establishment or an organisation that ceases to comply with the terms and conditions necessary for enjoying relief, shall be subject to taxation at the rate of import tax which is applicable at the moment of the termination of compliance with the said terms and conditions, depending on the type of the goods and their customs value as determined by the customs authorities at the same moment.
12. Goods used by an institution or an organisation enjoying relief for purposes other than those provided for by paragraphs 2-4 of this article shall be subject to the imposition of import tax at the rate applicable at the moment of starting to use such goods for another purpose, depending on the type and the customs value of the goods as determined by the customs authorities at the same moment.
13. In relevant cases, paragraphs 7-12 of this article shall also apply to goods provided for by paragraph 5 of this article.
14. The import of a device into the customs territory of Georgia by or under the instruction of a scientific institution or an organisation of a foreign country shall be exempt from import tax.
15. The relief provided for by paragraph 14 of this article shall apply if a device:
a) is intended for use by the approval of a member of an institution or an organisation provided for by paragraph 14 of this article, in the framework of an agreement on scientific cooperation that aims to implement an international research programme in a scientific and research organisation established in Georgia;
b) remains in the ownership of a natural or a legal person of a foreign country while it is in the customs territory of Georgia.
16. For the purposes of paragraphs 14, 15 and paragraphs 17-22 of this article:
a) 'a device' shall be an instrument, apparatus, machine and equipment and/or the accessories thereof (including spare parts and tools) for carrying out scientific research, which is specifically intended for technical maintenance, control, calibration or repair;
b) 'device imported for non-entrepreneurial purpose' shall be a device intended for carrying out scientific research which is not designed to make a profit.
17. A device imported with relief under the provisions provided for by paragraphs 14-16 of this article may not be used as collateral, or be rented, lent or transferred to another person in any manner, free of charge or for a fee, without prior notification to the customs authorities.
18. If a device provided for by paragraph 17 of this article is used as collateral, or rented, lent or transferred free of charge or for a fee to an institution or an organisation enjoying relief as provided for by paragraphs 14-16 of this article, such relief shall remain in effect, if the recipient institution or the organisation uses such device for a purpose that permits the enjoyment of said relief.

19. Taking into account paragraphs 3-5 of this article, the use of a device provided for by paragraph 17 of this article in other cases, or its rental, lending or transfer to another person in any manner, free of charge or for a fee, shall entail the origination of the obligation to prepay respective import tax for such device at the rate applicable at the moment of using the device as collateral, or the moment of renting, lending or transferring such device to another person in any manner, free of charge or for a fee, based on the type and the customs value of the device as determined by the customs authorities at the same moment. If the moment of using a device provided for by paragraph 17 of this article as collateral, or the moment of renting, lending or transferring such device to another person in any manner, free of charge or for a fee, cannot be established, the rate applicable on the day of the customs declaration of the goods shall be applied when calculating the import tax payable.
20. An institution or an organisation provided for by paragraph 14 of this article, which ceases to comply with the provisions necessary for enjoying respective relief, or which intends to use a device imported with relief for purposes other than those provided for by paragraphs 14 and 15 of this article, shall notify the customs authorities thereof.
21. A device used by an institution or an organisation that ceases to comply with the provisions necessary for enjoying relief, shall be subject to the imposition of import tax at the rate applicable at the moment of ceasing to comply with the above provisions, depending on the type and the customs value of the goods as determined by the customs authorities at the same moment.
22. Having regard to paragraphs 3-5 of this article, a device used by an institution or an organisation enjoying relief for purposes other than those provided for by paragraphs 14-16 of this article shall be subject to the imposition of import tax at the rate applicable at the moment of starting to use the goods for another purpose, depending on the type and the customs value of the device as determined by the customs authorities at the same moment.

Article 192 – Import of animals intended for laboratory research, and of biological or chemical substances
1. The following shall be exempt from import tax:
a) the import of animals for their use in a laboratory;
b) the import of biological or chemical substances specified in the list determined by the Government of Georgia that are intended for non-entrepreneurial purposes.
2. The relief provided for by paragraph 1 of this article shall apply to animals, or biological or chemical substances provided for by the same paragraph that are intended for:
a) a public institution or a structural unit of a public institution the main scope of which is educational or scientific and research activities;
b) a private institution the main scope of which is educational or scientific and research activities.
3. A list provided for by paragraph 1(b) of this article may also include biological and chemical substances the equivalent products of which are not present in the customs territory of Georgia and which, according to their special properties or quality, are necessary for scientific research.

Article 193 – Import of drug substances of human origin, and reagents which determine blood groups and reagents for tissue typing
1. Having regard to this article, the import of the following goods shall be exempt from import tax:
a) drug substances of human origin;
b) reagents which determine blood groups;
c) reagents for tissue typing.
2. For the purpose of paragraph 1 of this article:
a) 'drug substances of human origin' shall be human blood and its derivatives (whole blood, dry plasm, albumin, stabilised solution of plasm protein, immunoglobulin and fibrinogen);
b) 'reagents determining blood groups' shall be reagents of human beings, animals, plants or reagents of other origin, which are used for determining the compatibility of human blood groups and human blood;
c) 'reagent for tissue typing' shall be reagents of human, animal, plant or other origin used for human tissue typing.
3. The relief provided for by this article shall apply to goods:
a) intended for non-entrepreneurial medical or scientific use by an institution or a laboratory designated by a respective authority;
b) accompanied by a certificate of compliance issued by a competent authority of the sending country;
c) placed in a container marked with a special identifying label.
4. The relief provided for by this article shall also apply to the packaging material necessary for transporting the substances of human origin, reagents for determining a blood group, reagents for tissue typing, and to any solvent and accessory necessary for their use, and which are part of the consignment.

Article 194 – Import of equipment or apparatus intended for medical examination, medical diagnostics or medical treatment
1. The import of equipment or apparatus intended for medical examination, medical diagnostics or medical treatment, that has been contributed by a natural person or a charity organisation to a hospital, health care facility or medical research institution, shall be exempt from import tax. Equipment or apparatus intended for medical examination, medical diagnostics or medical treatment, acquired by a hospital, heath care facility or medical research institution, using funds contributed by a charity organisation or using voluntary contributions, shall also be exempt from import tax, provided

that:
a) the contribution of the equipment or apparatus is not intended for the entrepreneurial purposes of a contributor;
b) a contributor has no relation with a manufacturer of the equipment or apparatus which shall be subject to relief.
2. The relief provided for by this article shall also apply to:
a) spare parts and assembly parts or accessories of the equipment and/or apparatus provided for by paragraph 1 of this article, if they are imported together with the equipment and/or apparatus which they are intended for, or if they are imported and identified at the later date as intended for the equipment and/or apparatus imported with relief at an earlier date;
b) instruments necessary for the technical maintenance, control, calibration or repair of the equipment and/or apparatus provided for by paragraph 1 of this article, if they are imported together with the equipment and/or apparatus which they are intended for, or if they are imported and identified at a later date as intended for the equipment and/or apparatus imported with relief at an earlier date.
3. In relevant cases, Article 191(7-12) of this Code shall also apply to the equipment and/or apparatus provided for by this article and to the recipient of a contribution.

Article 195 – Import of samples of reference preparation necessary for the control of quality of the material used in manufacturing medical products
The import of a consignment that contains a sample of a reference preparation recognised by the World Health Organisation that is necessary for the control of the quality of the material used in manufacturing medical products shall be exempt from import tax.

Article 196 – Import of pharmaceutical products to be used at an international sports event
The import of pharmaceutical products which are intended for medical use by a person and/or an animal entering from a foreign country in order to participate in an international sports event organised in the territory of Georgia, in the quantity that is necessary for meeting his/her/its needs during his/her/its stay in Georgia, shall be exempt from import tax.

Article 197 – Import of goods by a public authority, charity organisation
1. Having regard to paragraphs 3-6 of this article, unless it causes an abuse or a breach of competition rules, the following goods shall be exempt from import tax:
a) primary necessities imported by a public authority or charity organisation for the transfer to individuals with relevant needs free of charge;
b) any goods sent free of charge to a public authority or charity organisation by a natural person or a legal entity established in a foreign country, the sender of which has no commercial purpose and which have been sent for an irregular charity event that aims to raise funds for a person with relevant needs;
c) a device or a stationery item sent free of charge to a charity organisation by a natural person or a legal entity established in a foreign country that is necessary for the performance of the function of the charity organisation, or for its charitable purposes, and the sender of which has no commercial purpose.
2.For the purpose of paragraph 1(a) of this article, 'primary necessities' shall be goods which are necessary for meeting urgent human needs such as food, medication, clothing, and bed linen.
3. The relief provided for by this article shall not apply to:
a) alcoholic products;
b) tobacco and tobacco products;
c) coffee and tea;
d) means of transport, other than an ambulance.
4.The relief provided for by this article shall apply to an organisation carrying out charitable activities in accordance with the legislation of Georgia.
5. Without prior notification to the customs authorities by an organisation enjoying relief, it shall not be permitted to use the goods provided for by paragraph 1 of this article as collateral, or to rent, lend or transfer such goods to another person in any manner, free of charge or for a fee, for purposes other than those provided for by paragraph 1(a) and (b) of this article.
6. If the goods provided for by paragraph 1 of this article are used as collateral, or rented, lent or transferred to an organisation enjoying relief free of charge or for a fee, as provided for by paragraphs 1 and 4 of this article, the relief shall remain in effect if a recipient organisation uses such goods for a purpose that ensures the right to enjoy said relief. In other cases, the use of the goods provided for by paragraph 1 of this article, or their rental, lending or transfer to another person in any manner, free of charge or for a fee, shall entail the origination of the obligation to make a prepayment of the respective import tax for the goods at the rate applicable at the moment of using the above goods as collateral, or the rental, lending or transfer of such goods to another person in any manner, free of charge or for a fee, based on the type and the customs value of the goods as determined by the customs authorities at the same moment. If the moment of using the goods provided for by paragraph 1 of this article as collateral, or renting, lending or transferring the goods to another person in any manner, free of charge or for a fee, cannot be established, the rate applicable on the day of the customs declaration of the said goods shall be applied when calculating the import tax payable.
7. An organisation provided for by paragraph 1 of this article which ceases to comply with the provisions necessary for enjoying relief, or which intends to use the goods imported with relief for purposes other than those provided for by

paragraph 1 of this article, is obliged to notify the customs authorities thereof.
8. Goods remaining in the ownership of an organisation that ceases to comply with the provisions necessary for enjoying relief, shall be subject to the imposition of import tax at the rate applicable at the moment of ceasing to comply with the above provisions, depending on the type and the customs value of the goods as determined by the customs authorities at the same moment.
9. Goods used by an organisation enjoying relief for purposes other than those provided for by paragraph 1 of this article shall be subject to the imposition of import tax at the rate applicable at the moment of starting to use such goods for another purpose, depending on the type and the customs value of the goods as determined by the customs authorities at the same moment.

Article 198 – Import of goods for persons with disabilities

1. The import of goods specially manufactured for the education or scientific or cultural development of a person with serious visual impairment (a blind person) shall be exempt from import tax, if they are imported:
a) for personal use by a blind person;
b) by an institution or an organisation providing education or support to a blind person.
2. The relief provided for by paragraph 1 of this article shall apply to spare parts and assembly parts or accessories of the goods provided for by paragraph 1, to instruments necessary for the technical maintenance, calibration or repair of the said goods, if they are imported together with the goods they are intended for, or if they are imported and identified at a later date as instruments intended for the goods imported earlier with relief, or for goods which, at the moment of requesting relief for spare parts and assembly parts or accessories or instruments, may be exempt from import tax.
3. Goods specially manufactured for a person with disabilities, other than those for a blind person, for ensuring working conditions or for the social adaptation of such a person, shall be exempt from import tax, if they are imported:
a) for personal use by a person with disabilities;
b) by an institution or an organisation the main scope of activities of which is to provide education or assistance to a person with disabilities.
4. The relief provided for by paragraph 3 of this article shall apply to spare parts and assembly parts or accessories of the goods provided for by paragraph 3, for instruments necessary for the technical maintenance, calibration or repair of the said goods, if such instruments are imported together with the goods they are intended for, or if they are imported and identified at a later date as instruments for the goods imported in the earlier period with relief, or for the goods which, at the moment of requesting relief for spare parts and assembly parts and accessories of the goods or instruments, may be exempt from import tax.
5. Where necessary, the Government of Georgia shall be authorised not to apply the relief provided for by this article to certain goods, if it is established that the exemption of the above goods from import tax is detrimental to the industrial interests of Georgia in a specific sector of production.
6. The relief provided for by paragraphs 1(a) and 3(a) of this article shall apply to items of personal use by a blind person or a person with other disabilities, if, in accordance with the legislation of Georgia, such person is regarded as a blind person or a person with disabilities who has the right to enjoy such relief.
7. Without the prior notification to the customs authorities by a person provided for by paragraphs 1 or 3 of this article, it shall not be permitted to use the goods imported by relief as collateral, or to rent, lend or transfer such goods to another person in any manner, for a fee or free of charge.
8. If the goods provided for by paragraph 7 of this article are used as collateral, or rented, lent or transferred in any manner, free of charge or for a fee, to a person, an institution or an organisation enjoying relief as provided for by paragraphs 1-4 of this article, such relief shall remain in effect if the recipient person, institution or the organisation uses the goods for a purpose that ensures the right to enjoy the above relief. In other cases, the use of the goods provided for by paragraph 7 of this article as collateral, or their rental, lending or transfer to another person in any manner, free of charge or for a fee, shall entail the origination of the obligation to make a prepayment of respective import tax for the goods at the rate applicable at the moment of using the above goods as collateral, or renting, lending or transferring such goods to another person in any manner, free of charge or for a fee, based on the type and the customs value of the goods as determined by the customs authorities at the same moment. If the moment of using the goods provided for by paragraph 7 of this article as collateral, or renting, lending or transferring such goods to another person in any manner, free of charge or for a fee, cannot be established, the rate applicable on the day of the customs declaration of the said goods shall be applied when calculating the import tax payable.
9. Goods imported by an institution or an organisation enjoying relief under the provisions provided for by paragraphs 1-4 of this article, may be rented, lent or transferred for non-entrepreneurial purposes by the institution or the organisation to a blind person or a person with other disabilities whom the activities of the institution or the organisation are related with, in any manner, for a fee or free of charge, without the obligation to pay any import tax.
10. Without prior notification to the customs authorities, the goods provided for by paragraph 7 of this article may not be used as collateral, or rented, lent or transferred under the provisions other than those provided for by paragraph 9 of the same article.
11. If the goods provided for by paragraph 9 of this article are used as collateral, or rented, lent or transferred in any manner, free of charge or for a fee, to a person, an institution or an organisation enjoying relief as provided for by paragraph 1 or paragraph 3 of this article, such relief shall remain in effect, if the recipient person, the institution or the organisation uses the goods for purposes that ensure the right to the said relief. In other cases, the use of the goods

provided for by paragraph 9 of this article, or their rental, lending or transfer to another person in any manner, free of charge or for a fee, shall entail the origination of the obligation to make a prepayment of respective import tax for the goods at the rate applicable at the moment of using the above goods as collateral, or renting, lending or transferring such goods to another person in any manner, free of charge or for a fee, based on the type and the customs value of the goods as determined by the customs authorities at the same moment. If the moment of using the goods provided for by paragraph 9 of this article as collateral, or renting, lending or transferring such goods to another person in any manner, free of charge or for a fee, cannot be established, the rate applicable on the day of the customs declaration of the said goods shall be applied when calculating the import tax payable.
12. An institution or an organisation provided for by paragraph 1 and 3 of this article which ceases to comply with the provisions necessary for enjoying respective relief or which intends to use the goods imported with relief for purposes other than those provided for by paragraphs 1 and 3 of this article, is obliged to notify the customs authorities thereof.
13. Goods remaining in the ownership of an institution or an organisation that ceases to comply with the provisions necessary for enjoying relief, shall be subject to the imposition of import tax at the rate applicable at the moment of ceasing to comply with the above provisions, depending on the type and customs value of the goods as determined by the customs authorities at the same moment.
14. Goods used by an institution or an organisation enjoying relief for purposes other than those provided for by paragraphs 1-4 of this article shall be subject to the imposition of import tax applicable at the moment of the commencement of the use of the goods for another purpose, depending on the type and the customs value of the goods as determined by the customs authorities at the same moment.

Article 199 – Import of goods to support a person injured by disaster or natural calamity

1. Having regard to this article, goods imported by a public authority or charity organisation shall be exempt from import tax, in particular goods which are intended for:
a) transfer to a person injured by disaster or natural calamity free of charge;
b) transfer, free of charge, for temporary use by a person injured by disaster or natural calamity, if during use the goods remain under the ownership of the State or charity organisation.
2. The relief provided for by paragraph 1 of this article shall apply to goods imported to be released for free circulation by a service providing assistance during disasters or natural calamities, which are necessary for carrying out its activities in accordance with the provisions provided for by the same paragraph.
3. The relief provided for by this article shall not apply to materials and/or equipment intended for the restoration of an area damaged by disaster or natural calamity.
4. The relief provided for by paragraphs 1 and 2 of this article shall apply to goods provided for by this article in accordance with the provisions prescribed by the Government of Georgia.
5. The relief provided for by this article shall apply to a charity organisation carrying out charity activities in accordance with the legislation of Georgia.
6. Without prior notification to the customs authorities by an organisation enjoying relief, it shall not be permitted to use the goods provided for by paragraph 1 of this article as collateral, or to rent, lend or transfer the goods to another person in any manner, free of charge or for a fee, under the provisions other than those provided for by the same article.
7. If the goods provided for by paragraph 1 of this article are used as collateral, or rented, lent or transferred in any manner, free of charge or for a fee, to an organisation enjoying relief as provided for by this article, such relief shall remain in effect if the recipient organisation uses the goods for the purposes that ensure the right to enjoy the said relief. In other cases, the goods provided for by paragraph 1 of this article shall be used as collateral, or rented, lent or transferred to another person in any manner, free of charge or for a fee, after the payment of the respective import tax at the rate applicable at the moment of using the above goods as collateral, or renting, lending or transferring such goods to another person in any manner, free of charge or for a fee, based on the type and the customs value of the goods as determined by the customs authorities at the same moment. If the moment of using the goods provided for by paragraph 1 of this article as collateral, or renting, lending or transferring such goods to another person in any manner, free of charge or for a fee, cannot be established, the rate applicable on the day of the customs declaration of the said goods shall be applied when calculating the import tax payable.
8. Without prior notification to the customs authorities, the goods provided for by paragraph 1(b) of this article may not be used as collateral, or rented, lent or transferred to another person in any manner, for a fee or free of charge, which are no longer used by a person injured by disaster or natural calamity.
9. If the goods provided for by paragraph 8 of this article are used as collateral, or rented, lent or transferred in any manner, free of charge or for a fee, to an organisation enjoying relief, or where necessary, to an organisation enjoying relief as provided for by Article 197(1)(a) of this Code, such relief shall remain in effect, if the recipient organisation uses the goods for the purposes that ensure the right to enjoy the said relief. In other cases, the goods provided for by paragraph 8 of this article shall be used as collateral, or rented, lent or transferred to another person in any manner, free of charge or for a fee, after the payment of the respective import tax for the goods at the rate applicable at the moment of using the above goods as collateral, or renting, lending or transferring such goods to another person in any manner, free of charge or for a fee, based on the type and the customs value of the goods as determined by the customs authorities at the same moment. If the moment of using the goods provided for by paragraph 8 of this article as collateral, or renting, lending or transferring such goods to another person in any manner, free of charge or for a fee, cannot be established, the rate applicable on the day of the customs declaration of the said goods shall be applied when calculating

the import tax payable.
10. A charity organisation or an office provided for by paragraph 1 and 2 of this article, which ceases to comply with the provisions necessary for the enjoyment of relief or which intends to use the goods imported with relief for purposes other than those provided for by paragraphs 1 and 2 of this article, is obliged to notify the customs authorities thereof.
11. If goods remaining in the ownership of an organisation or an office that ceases to comply with the provisions necessary for the enjoyment of relief are transferred to an organisation enjoying relief as provided for by paragraph 1 of this article, or where necessary, to an organisation enjoying relief as provided for by Article 197(1)(a) of this Code, such relief shall remain in effect, if the recipient organisation uses the goods for a purpose that ensures the right to enjoy the said relief.
12. Goods used by an institution or an office enjoying relief for purposes other than those provided for by this article shall be subject to the imposition of import tax at the rate applicable at the moment of starting to use the goods for another purpose, depending on the type and the customs value of the goods as determined by the customs authorities at the same moment.

Article 200 – Import of a cup, decoration or an award

If a person provides the customs authorities with appropriate evidence proving that the goods have not been imported for commercial purposes, the following shall be exempt from import tax:
a) a cup, decoration awarded by a foreign government to a person permanently residing in the customs territory of Georgia;
b) a symbolic bowl, cup, decoration or a similar item that has been awarded abroad to a person permanently residing in the customs territory of Georgia, for his/her activities in the field of arts, science or sports, or for activities in public service, or for the recognition of his/her specific merit, and that has been imported into the customs territory of Georgia directly by the person;
c) a symbolic bowl, cup, decoration or a similar item transferred, free of charge, by a foreign state or by a person established in a foreign state, to a person permanently residing in the customs territory of Georgia on account of the circumstances provided for by sub-paragraph (b) of this article;
d) a symbolic award, prize or a souvenir of low value, which, in the framework of a conference or an analogous international event, is intended for free transfer to a person permanently residing in a foreign country, if its unit price and other properties do not suggest that it has been imported for entrepreneurial purposes.

Article 201 – Import of a gift received in the framework of international relations

1. Having regard to this article and in relevant cases, and in consideration of Article 190 of this Code, goods shall be exempt from import tax which:
a) have been imported into the customs territory of Georgia by a person who has received the goods as a gift from a public institution of a host country in the framework of an official visit to a foreign country;
b) have been imported into the customs territory of Georgia by a person entering the customs territory of Georgia in the framework of an official visit and who imports the goods to offer them as gift to a public institution of Georgia;
c) have been sent as a gift, as an expression of friendship and goodwill, by an official authority, public institution or a group protecting the public interests in a foreign country, which are intended for an official authority, a public institution or a group protecting the public interests in the customs territory of Georgia.
2. The relief provided for by this article shall not apply to alcoholic products, tobacco and tobacco products.
3. The relief provided for by this article shall apply if all of the following provisions have been complied with:
a) the goods intended as a gift are not imported systematically;
b) the goods intended as gift are not intended for economic activities by virtue of their properties, value or quantity;
c) the goods intended as a gift are not used for entrepreneurial purposes.

Article 202 – Import of goods intended for use or consumption by the Head of the State

1. Under the provisions and in the amount determined by the Government of Georgia, the following shall be exempt from import tax:
a) the import of a gift intended for the acting monarch of a foreign country or for the Head of a State;
b) the import of goods intended for the use or consumption by the acting monarch of a foreign country or the Head of a State or an official person nominated by him/her, during an official visit in the customs territory of Georgia. Relief shall apply by taking into account the principle of reciprocity.
2. The relief provided for by this article shall also apply to a person enjoying the prerogative of acting monarch of a foreign country or Head of State at the international level.

Article 203 – Import of goods for the promotion of trade

1. Having regard to paragraph 7(a) of this article, the import of samples of goods with minor value shall be exempt from import tax, which may be used for the facilitation of the import into the customs territory of Georgia of the goods, for the demonstration of which the samples have been imported.
2. To enjoy relief as provided for by this article, the customs authorities may require that the samples of the goods be rendered permanently useless by their fragmentation, perforation, and clear and indelible marking, or by any other means, unless such actions render the samples ineffective for demonstration purposes.

3. For the purpose of paragraph 1 of this article, 'a sample of goods' shall be any item that is a unit of the goods with the same quality and properties, the method of demonstration and the quantity of which excludes their use for other purposes, except for the purpose of receiving an order.
4. Having regard to paragraph 5 of this article, printed advertising material which is imported, such as catalogues, price lists, instructions for use, and brochures, shall be exempt from import tax, if the material is related to:
a) goods to be sold or rented;
b) transportation, insurance or banking services offered by a person established outside the customs territory of Georgia.
5. The relief provided for by paragraph 4 of this article shall apply to printed advertising material that complies with the following provisions:
a) the printed advertising material clearly shows the name of the company which manufactures, sells or rents the goods or offers the services which are advertised by the said material;
b) a consignment contains a document or a copy of the document when sending several documents. A consignment containing several copies of a document may not be exempted from import tax if the total weight of the consignment exceeds one kilogramme;
c) the printed advertising material is not sent in several consignments by the same sender to the same recipient.
6. An item for advertising with no actual commercial value that has been sent free of charge by a supplier for his/her own consumers shall also be exempt from import tax, provided such item is not used for purposes other than those of advertising.
7. Having regard to paragraphs 10-13 of this article, the import of the following goods shall be exempt from import tax:
a) a small-size sample of goods for demonstration, manufactured outside the customs territory of Georgia, that is intended for use or consumption at a trade exhibition or similar event;
b) goods imported only for demonstration purposes or for the demonstration of machinery or apparatus manufactured outside the customs territory of Georgia, which are presented in the framework of a trade exhibition or similar event;
c) various materials of small value (dye, lacquer, etc.) used for constructing, installing or decorating a temporary stand at a trade exhibition or similar event, which after use will be destroyed;
d) printed material, catalogues, advertising prospectuses, price lists, advertising posters, calendars, photographs (without a frame) or any other goods which promote goods manufactured outside the customs territory of Georgia and which are presented in the framework of a trade exhibition or similar event.
8. For the purposes of paragraph 7 of this article, 'a trade exhibition or a similar event' shall be:
a) an exhibition, fair, demonstration or a similar event relating to trade, manufacturing, agriculture or artisanship;
b) an exhibition or other event held mainly for charitable purposes;
c) an exhibition or a similar event mainly relating to science, arts, education, culture, sports, religion, religious services, technique, artisanship, tourism or the activities of a trade union, or an event held for the facilitation of international mutual understanding;
d) a meeting with representatives of an international organisation or other association;
e) an official or a commemorating ceremony or gathering.
9. 'A trade exhibition or similar event' as provided for by paragraph 8 of this article shall not include an exhibition held for private purposes for the sale of foreign goods in a sales area or sales premises.
10. The relief provided for by paragraph 7(a) of this article shall apply only to a sample that:
a) has been imported free of charge or received at an exhibition, from a wholesale consignment imported from a foreign country;
b) has been offered free of charge to a person attending an exhibition and has been distributed for use or consumption;
c) serves for advertising purposes and is of low value;
d) is not subject to simple sale, and if necessary is packed in a manner that the amount of the goods contained therein is less than the amount in the smallest package of analogous goods to be sold on the market;
e) is a food product or beverage that is not packed as provided for by sub-paragraph (d) of this paragraph and that is intended for use at an exhibition;
f) by its total value and quantity, conforms to the nature of the exhibition in question, the number of visitors, and the degree of participation of exhibitors.
11. The relief provided for by paragraph 7(b) of this article shall apply provided that:
a) the goods are consumed and/or destroyed at the exhibition;
b) the goods, by their total value and quantity, conform to the nature of the exhibition, the number of visitors, and the degree of participation of exhibitors.
12. The relief provided for by paragraph 7(d) of this article shall apply to printed material or an item intended for advertising goods that:
a) are distributed free of charge to persons attending the exhibition;
b) by their total value and quantity, conform to the nature of the exhibition, the number of visitors, and the degree of participation of exhibitors.
13. The relief provided for by paragraph 7(a-b) of this article shall not apply to:
a) alcoholic beverages;
b) tobacco and tobacco products;
c) solid, liquid or gaseous fuel.

Article 204 – Import of the goods for the conduct of a trial, analysis or a test

1. Having regard to this article, the import of goods subject to a trial, analysis or testing, which are intended to identify their content, quality or other technical properties, shall be exempt from import tax, if the above operation is performed in order to obtain information or for industrial or trade survey purposes.
2. Having regard to paragraph 5 of this article, the import of goods subject to a trial, analysis or testing shall be exempt from import tax in accordance with paragraph 1 of this article, if they are fully used or destroyed in the process of the trial, analysis or testing.
3. The relief provided for by this article shall not apply to the goods where the trial, analysis or testing of which involves operations for the promotion of the sale of the goods.
4. The relief provided for by this article shall apply to a quantity of goods necessary for the purpose of their import.
5.The relief provided for by paragraph 1 of this article shall apply to goods which are not fully used or destroyed during a trial, analysis or testing, if the product remaining after the completion of the trial, analysis or testing:
a) is fully destroyed or loses commercial value after the completion of the trial, analysis or testing;
b) is transferred to state ownership in accordance with the customs legislation of Georgia;
c) is exported from the customs territory of Georgia due to exceptional circumstances.
6. For the purposes of paragraph 5 of this article, 'the remaining product' shall be a product obtained as a result of a trial, analysis or testing, or goods that were not actually used in the process of a trial, analysis or testing.
7. Unless otherwise provided for by paragraph 5 of this article, the product remaining after the completion of a trial, analysis or testing, shall be subject to the imposition of import tax at the rate applicable at the moment of the completion of the trial, analysis or testing, depending on the type and the customs value of the goods as determined by the customs authorities at the same moment. An interested party may convert a product remaining after the completion of a trial, analysis or testing into waste material and/or scrap. In such case, import tax shall be imposed at the rate applicable at the moment of the conversion of the product into waste material and/or scrap.
8. A competent authority shall prescribe a time limit within which a trial, analysis or testing shall be conducted, and the administrative formalities which shall be carried out to ensure the application of the goods for the predefined purpose.

Article 205 – Import of a consignment sent to an organisation that protects copyright or industrial and trade patents

A trademark, sample, draft design or a document accompanying it, andan application for the granting of an invention patent, or similar document that shall be submitted to the legal entity under public law called the National Intellectual Property Centre (the SAKPATENTI), shall be exempt from import tax.

Article 206 – Import of reference literature on tourism

Having regard to Article 191(1-13) of this Code, the import of the following reference literature shall be exempt from import tax:
a) documents intended for free distribution (such as advertising sheets, brochures, books, magazines, guides, posters (with or without a frame), photos (without a frame), enlarged photos, maps (with or without illustrations), transparent posters to be glued to a glass, illustrated calendars) the main purpose of which is to encourage the visit of a person to a foreign country, in particular the attendance by a person at a cultural, tourist, sports, religious, trade or professional meeting or any other event, if the promotional nature of the document (literature) is evident and if not more than 25% of it (excluding private commercial advertisements of a Georgian enterprise and/or an entrepreneur) is private commercial advertising material;
b) a list of foreign hotels, annual reference books, schedules of the movement of means of transport in a foreign country issued by or under the auspices of an official tourist agency that are to be distributed free of charge, if not more than 25% of it (excluding private commercial advertisements of a Georgian enterprise and/or an entrepreneur) is private commercial advertising material;
c) reference material provided by an official national tourism agency to an accredited representative or a designated agent that is not intended for distribution, in particular, annual reference books, a list of phone or telex numbers, a list of hotels, catalogues of selling exhibitions, samples of a handmade item of minor value, literature on museums, universities, health improvement or similar facilities.

Article 207 – Import of various documents and items

The import of the following documents and items shall be exempt from import tax:
a) a document sent free of charge to a public institution;
b) a publication of a foreign government or an official international body intended for free distribution;
c) a ballot paper , the import of which is organised by a foreign institution and/or an organisation;
d) an item to be provided to a court or another public institution as evidence or for a similar purpose;
e) a sample of a signature or a printed circular relating to the signature that is sent in the framework of the exchange of information between public or banking institutions;
f) official printed material sent to the National Bank of Georgia;
g) reports, accounts, notes, prospectuses, application forms or any other document sent to a holder or a signatory to securities issued by a company registered in a foreign country, which are drafted by the same company;
h) carriers of information (perforated cards, sound recorders, microfilms, etc.) used to transmit information sent free of charge to an addressee, unless such relief is misused or competition rules would be violated by such relief;

i) files, archives, printed forms or similar documents for use at an international meeting, conference or congress, and reports drafted on the said meeting, conference or congress;
j) plans, technical drawings, schemes, descriptions or similar documents imported to take an order, or to complete an order in a foreign country, or to participate in a competition held in the customs territory of Georgia;
k) documents for use during an examination held in the customs territory of Georgia by an institution established in a foreign country;
l) printed forms to be used as official documents during the international transportation of a means of transport or goods in the framework of an international convention;
m) printed forms, labels, cards or similar documents sent by a foreign transport company or an entity providing hotel services to a tourist agency established in the customs territory of Georgia;
n) used printed forms or cards, bills of lading, way-bills or any other entrepreneurial document or documents intended for use in an office;
o) official printed forms of a foreign country or an international organisation; printed material conforming to international standards sent for distribution by a foreign association to a respective association located in the customs territory of Georgia;
p) photos, diapositives or standard passe-partouts (with or without an inscription) sent to a news agency or the editorial office of a newspaper or a magazine;
q) tax stamps or similar stamps confirming the payment of taxes in a foreign country.

Article 208 – Import of supporting material to be used for packing or protecting goods during their transportation
The import of various materials (such as rope, straw, clothes, paper, cardboard, wood, plastic, etc.) which are used on a one-off basis for packing or protecting goods (including the thermal protection of goods) during their transportation from a foreign country into the customs territory of Georgia, shall be exempt from import tax.

Article 209 – Import of beds for animals, forage or other type of animal food used for transporting animals
The import of beds for animals, forage or another type of animal food placed on board a means of transport carrying animals from a foreign country to the customs territory of Georgia, which are used only during the transportation of the animals, shall be exempt from import tax.

Article 210 – Import of fuel contained in a tank of a means of land transport or in a special container, and lubricants contained in a means of transport
1. Having regard to paragraphs 2-7 of this article, the import of the following goods shall be exempt from import tax:
a) fuel contained in:
a.a) a standard tank of a private means of transport or an entrepreneurial means of transport (including a motorcycle);
a.b) a standard tank of a special container;
b) fuel contained in a portable tank imported in a private means of transport (including a motorcycle), up to 10 litres of fuel for each means of transport, taking into account the procedures prescribed by the legislation of Georgia for storing and transporting fuel.
2. For the purpose of paragraph 1 of this article:
a) 'entrepreneurial means of transport' shall be:
a.a) any means of road transport with an engine (including a tractor with or without a trailer) which is designed, depending on the type of its structure and equipment, to carry more than nine persons (including the driver), or goods for a fee or free of charge;
a.b) any means of a special purpose road transport that is different from that provided for by sub-paragraph (a.a) of this paragraph;
b) a 'private means of transport' shall be any means of transport with an engine, except for a means of transport provided for by sub-paragraph (a) of this paragraph;
c) a 'standard tank' shall be:
c.a) a tank installed by a manufacturer on all types of means of transport that allows a continuous supply of fuel both for creating driving force as well as for the operation of a refrigerator or a similar system, which are necessary during transportation;
c.b) a gas tank installed on a means of transport that allows the use of gas contained therein as fuel, or a tank installed in the system of a means of transport with which the means of transport is equipped;
c.c) a tank installed by a manufacturer on all types of container that allows a continuous supply of fuel during transportation, or for the operation of a refrigerator or a similar system the special container is equipped with;
d) a 'special container' shall be a container on which special apparatus designated for refrigeration, oxygen, thermal insulation or other systems is installed.
3. The Minister of Finance of Georgia may restrict the application of the relief provided for by this article with respect to fuel contained in a standard tank of an entrepreneurial means of transport, or in a special container, up to the amount of 200 litres per means of transport, or special container, or per trip.
4. By an order of the Minister of Finance of Georgia, the volume of fuel that is exempt from a customs debt in accordance with this article, may be reduced:
a) in the case of a means of entrepreneurial transport by which a person residing in the border zone of a country carries

out international carriage within not more than 25 km from the border zone;
b) in the case of a means of private transport that belongs to a person residing in the border zone of a country;
c) in the case of a means of transport arriving from a particular customs checkpoint.
5. For the purpose of paragraph 4(b) of this article, a 'border zone' shall be a zone which is located not more than 15 km from a country's border, unless otherwise provided by a relevant international convention.
6. Fuel imported by relief in accordance with paragraphs 1-5 of this article may not be used for any other means of transport except for the means of transport by which it was imported; moreover, the said fuel may not be removed from such means of transport and may not be stored, except for the case where it is necessary to carry out repair works on the means of transport in question. Furthermore, the transfer of fuel by a person enjoying relief to another person for a fee or free of charge shall not be permitted.
7. In the case of non-compliance with the requirements set forth in paragraph 6 of this article, fuel imported with relief in accordance with paragraphs 1-5 of this article shall be subject to the imposition of import tax at the rate applicable at the moment of failing to comply with the above requirements, depending on the type and the customs value of the goods as determined by the customs authorities at the same moment.
8. The relief provided for by paragraph 1 of this article shall also apply to the lubricant contained in a means of transport that is necessary for its proper operation during a period of transportation.

Article 211 – Import of goods to be used for the construction, maintenance, repair or decoration of a memorial, cemetery or a burial place of victims of war in a foreign country

The import of goods to be used for the construction, maintenance, repair or decoration of a memorial, cemetery or a burial place of victims of war in a foreign country, who have been buried in the customs territory of Georgia, shall be exempt from import tax.

Article 212 – Import of a means for carrying a deceased person or his/her ash, and of mourning decorative items

The import of the following goods shall be exempt from import tax:
a) a coffin or other special means relevant to a religious tradition used during the carriage of a deceased person, a special container for storing a deceased person's ash, and flowers, mourning wreaths and any other decorative item which usually accompanies them;
b) flowers, mourning wreathes or other decorative items brought by a person residing in a foreign country who attends a funeral or goes to adorn a cemetery in the customs territory of Georgia, unless the characteristics or quantity of such goods suggest their import for entrepreneurial purposes.

BOOK XI
Transitional and Final Provisions

Chapter XXXIII – Transitional and Final Provisions

Article 213 – Transitional provisions

1. Outward processing and inward processing operations shall not apply in Georgia to light, medium and heavy oil distillates, except for the inward processing operation that is carried out on condition of mixing goods (compounding) and exporting the processed products from the customs territory of Georgia.
2. Outward processing and inward processing operations shall not apply to used oil products (bilge water (water contaminated with oil) and/or the wash-down of a tank for oil products), except for the inward processing operations that are carried out on condition of exporting the processed products from the customs territory of Georgia.
3. Before the entry into force of this Code, the following documents issued in accordance with the legislation of Georgia:
a) a permit certificate shall retain legal force and shall be subject to the provisions of this Code;
b) a permit holder, not later than three months after the entry into force of this Code, is obliged to ensure compliance with the provisions of this Code.
4. The provisions of this Code shall not apply to customs procedures declared on the date of the entry into force of this Code.
5. The provisions of the Tax Code of Georgia effective before the entry into force of this Code and the subordinate normative acts issued in accordance with the said provisions shall apply to procedures for goods declared before the entry of this Code into force.
6. Until 1 January 2026, in a duty free shop not located in the border checkpoint of the customs authorities, or in an area of an airport open for international transportation, for the use of foreign diplomatic representations and representations equivalent to them, and for private use by representations and members of diplomatic missions (including their family members residing with them), foreign goods may be sold through retail procedures without carrying out tariff and non-tariff measures, and/or Georgia goods.
7. If enlisted in the Gold List, a person shall be granted, until 1 January 2026, the right to enjoy simplified procedures when importing his/her own goods into the customs territory of Georgia, and/or when exporting his/her own goods from the customs territory of Georgia.
8. The assignment of the assessment number by the customs authorities to a respective customs declaration shall be regarded as the issue of the authorisation provided for by Article 111 of this Code to an interested person.

9. Until 1 January 2026, the submittal of the documents provided for by the customs legislation of Georgia by a declarant or his/her representative to the customs checkpoint in the case of importing goods into the customs territory of Georgia shall be regarded as the submittal of an entry summary declaration provided for by Article 66 of this Code.
10. Until 1 January 2026, the submittal of an exit summary declaration provided for by Article 155 of this Code to the customs authorities shall not be required.
11. Before 1 September 2019, the Government of Georgia, the Minister of Finance of Georgia and the Minister of Internal Affairs of Georgia shall ensure the adoption and/or the issuance of the subordinate normative acts provided for by this Code.
Law of Georgia No 7203 of 30 September 2020 – website, 5.10.2020
Law of Georgia No 1164 of 17 December 2021 – website, 28.12.2021
Law of Georgia No 2440 of 16 December 2021 – website, 27.12.2022

Article 214 – Final provisions
1. This Code, except for Book X of this Code, shall enter into force from 1 September 2019.
2. Book X of this Code shall enter into force from 1 September 2020.
3. The validity of Book X of this Code shall be suspended until 1 January 2026.
Law of Georgia No 7203 of 30 September 2020 – website, 5.10.2020
Law of Georgia No 1164 of 17 December 2021 – website, 28.12.2021
Law of Georgia No 2440 of 16 December 2021 – website, 27.12.2022

President of Georgia **Salome Zurabishvili**

Tbilisi
28 June 2019
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