

Legal Newsletter

(November, 2023)

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

Law of Georgia "on Remuneration of Labor in Public Institutions"

On the 1st of November, 2023 an amendment was made in the Law "on remuneration of labor in public institutions" and Article 1 (Scope of Law); Article 2 (definition of terms); "Chapter IV¹ (Salary of an intern) etc. were formed with a new edition.

You can see the full version of the amendment to the above Document at the link: <https://matsne.gov.ge>, with the registration code: 010320000.05.001.021084

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

First Article of this Law came into force from the 1st of January, 2024.

Tax Code of Georgia

On the 1st of November, 2023 amendments were made to the Tax Code of Georgia and Article 82 (exemption from payment); Article 101 (income received in the form of salary), etc. were formed with a new edition.

You can see the full version of the above Document at the link: <https://matsne.gov.ge>, with the registration code: 200000000.05.001.021086.

The Law came into force upon its publication.

Law of Georgia "on Entrepreneurs"

On the 1st of November, 2023 paragraph 4 with the following content was supplemented to Article 86 of the Law of Georgia "on Entrepreneurs":

„4. Legal entity under public law - pension agency (hereinafter - pension agency) is not a creditor for the purposes of this law. In respect of pension assets owned by the Participant as defined by the Law of Georgia "on Accumulated Pension", the creditor/creditors is/are the respective participant or the participant's heir/heirs. In accordance with this law, in the case of the liquidator's application, the pension agency is obliged to provide the said person with the information available in the electronic system regarding the pension contributions made by the relevant employer, also, the information obtained as a result of comparison with the data received from the legal entity under public law - revenue service included in the sphere of governance of the Ministry of Finance of Georgia, "on accumulated pension" in accordance with the law of Georgia.

You can see the full version of the amendment to the above Document at the link: <https://matsne.gov.ge>, with the registration code: 240000000.05.001.021090

The Law came into force upon its publication.

Law of Georgia "on Enforcement Proceedings"

On the 1st of November, 2023 an amendment was made to the Law of Georgia "on Enforcement Proceedings" and Article 2 (subordinate acts of enforcement); Article 17 (rights and duties of the executor), etc.were formed with a new edition.

You can see the full version of the amendment to the above Document at the link: <https://matsne.gov.ge>, with the registration code: 070000000.05.001.021087.

The Law came into force upon its publication.

Law of Georgia "on Accumulated Pension"

On the 1st of November, 2023 an amendment was made to the Law of Georgia "on accumulated pension" and Article 1 (Scope of Law); Article 2 (definition of the term), etc. were formed with a new edition.

You can see the full version of the above Document at the link: <https://matsne.gov.ge>, with the registration code: 280060000.05.001.021089.

Law, except for paragraph 8 of Article 3 of this Law defined by sub-paragraph "D" of Article 1 paragraph 3 of this Law, paragraph "c" of paragraph 6, paragraph 7, sub-paragraph "L" of paragraph 4 Article 8 of the Law specified in sub-paragraph "d" of paragraph 8, sub-paragraph „B" of paragraph 4 Article 151 of the law defined by paragraph 16, subparagraphs "a"-“f" of paragraph 28, paragraph 30, sub-paragraph „C" of paragraph 34, paragraph 2 of

Article 341 of the Law defined by paragraph 36 and paragraph 1 of Article 2 of this Law, were came into force upon their publication.

2. Sub-paragraphs "a" - "f" of paragraph 28 of Article 1 of the Law, sub-paragraph "c" of Article 34, paragraph 2 of Article 341 of the Law defined by paragraph 36 and paragraph 1 of Article 2 of this Law shall enter into force from the 3rd of January, 2024.

3. Sub-paragraph "c" of paragraph 6 of the first article of the Law, paragraph 7 and sub-paragraph „L" of paragraph 4 Article 8 of the Law defined by sub-paragraph „D" of Article 8 shall enter into force from the 1st of January.

4. sub-paragraph "b" of paragraph 4 of Article 15¹ of the Law defined by paragraph 16 of Article 1 of the Law shall come into force from the 1st of September, 2024.

5. Paragraph 8 of Article 3 of the Law defined by sub-paragraph "D" of paragraph 3 of Article 1 of the Law and paragraph 30 shall come into force from the 1st of January 2025.

Law of Georgia "on State Procurement"

On the 1st of November, 2023 sub-paragraph „U" of paragraph 3¹ of the first article of the Law of Georgia "on State Procurement" was amended with the following redaction:

„U) on purchases related to the implementation of investment activities by a legal entity under public law - pension agency, also, on purchases related to audit firm services to carry out an independent audit of the accountancy of the specialized depository (including the case related to the specialized depository provided in Article 26, paragraph 13 of the Law of Georgia "on Accumulated Pension"), asset management company and pension agency in accordance with the law of Georgia „on Accumulated Pension" by the Pension Agency.

You can see the full version of the amendment to the above Document at the link: <https://matsne.gov.ge>, with the registration code: 040090000.05.001.021088

The Law came into force upon its publication.

Organic Law of Georgia "on the National Bank of Georgia"

On the 1st of November, 2023 Article 52³ of the Organic Law of Georgia "on the National Bank of Georgia" (supervision of the pension agency) was formed with a new edition.

You can see the full version of the amendment to the above Document at the link: <https://matsne.gov.ge>, with the registration code: 220010000.04.001.018076

The Law came into force upon its publication.

Organic Law of Georgia "on Georgian Citizenship"

On the 1st of November, 2023 an amendment was made to the Organic Law of Georgia "on Georgian Citizenship" and Article 12 (granting Georgian citizenship to an adult in the usual manner); Article 17 (Granting Georgian citizenship in an exceptional manner) etc. were formed with a new edition.

You can see the full version of the above Document at the link: <https://matsne.gov.ge>, with the registration code:010110000.04.001.018077.

The Law, except Article 1 and paragraphs 3-5 of Article 2 of this Law were formed upon their publication.

Paragraphs 1, 4, 6 and 7 of Article 1 and paragraphs 3 and 5 of Article 2 of the Law shall come into force from the 1st of January, 2024.

Paragraph 5 of first Article and paragraph 4 of Article 2 of the Law shall come into force from the 1st of May, 2024.

Law of Georgia "on General Education".

On the 16th of November, 2023 an amendment was made to the Law of Georgia "on General Education" and Article 2 (definition of terms); Article 5 (National Curriculum), etc. were formed with a new edition.

You can see the full version of the above Document at the link: <https://matsne.gov.ge>, with the registration code: 010110000.04.001.018077.

Law, except for sub-paragraph „Z³“ of Article 2 of the Law provided with sub-paragraph „a“ of the first paragraph the first article of this Law, paragraphs 2, 3, 5 and 7, sub-paragraph H⁴ of the first Article of Article 481 of the Law provided with sub-paragraphs „A,B“ of paragraph 8, paragraph 6 of Article 481 provided with sub-paragraph „B“ of the Law and paragraph 11, were came into force upon their publication.

Sub-paragraph „Z³“ of Article 2 of the Law provided with sub-paragraph „a“ of the first paragraph the first article of this Law, paragraphs 2, 3, 5 and 7, sub-paragraph H⁴ of the first Article of Article 48¹ of the Law provided with sub-paragraphs „A,B“ of paragraph 8,

paragraph 6 of Article 48¹ provided with sub-paragraph „B" of the Law and paragraph 11, shall come into force from the 1st of June,2024.

Administrative Offenses Code of Georgia

On the 16th of November, 2023 Article 77¹ of the Administrative Offenses Code of Georgia exceeding the acceptable norms of acoustic noise in a residential house, privately owned real estate or public institution building during the day or at night.

You can see the full version of the above Document at the link: <https://matsne.gov.ge>, with the registration code: 020000000.05.001.102003.

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

Order №11/M on the approval of the form of the training certificate for the driver of the vehicle carrying dangerous goods and the manner of its issuance" of the Director of the Legal Entity under Public Law - Land Transport Agency

On the 2nd of November, 2023 by the order №27/M on the approval of the form of the training certificate for the driver of the vehicle carrying dangerous goods and the manner of its issuance" of the director of the legal entity under public law - Land Transport Agency an amendment was made to the "Rules for issuing a Driver's Training Certificate of a Transport Vehicle carrying dangerous goods" (Appendix №2) approved by Order №11/M of the Director of the Legal Entity under Public Law - Land Transport Agency and after

sub-section "e" of Article 2 of paragraph 4 of this rule, sub-paragraph "f" was supplemented with the following content:

„F) A copy of the document confirming the payment of the service fee."

You can see the full version of the amendment to the above Rule at the link: <https://matsne.gov.ge>, with the registration code: 310150000.77.090.016027.

The Order came into force upon its publication.

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

On the 2nd of November, 2023 by the order №29/M of the director of the legal entity under public law - Land Transport Agency "on the granting of initial qualifications to persons involved in the transportation of dangerous goods and/or international transportation by means of transport" an amendment was made to the "rules for assigning initial qualifications to persons involved in the transportation of dangerous goods and/or international transportation by means of transport" approved by the director of the legal entity under public law - Land Transport Agency and Article 2 (definition of terms), etc. were formed by a new edition.

You can see the full version of the amendment to the above Rule at the link: <https://matsne.gov.ge>, with the registration code: 310150000.77.090.016029.

The Order came into force upon its publication.

Order №298/04 of the President of the National Bank of Georgia

On the 3rd of November, 2023 the rule for determining the subcategories of the important system and assigning the status of the important system to the payment system were approved.

You can see the full version of the amendment to the above Rule at the link: <https://matsne.gov.ge>, with the registration code: 220010000.18.011.016780.

The Order came into force upon its publication.

Order №13/M of the Director of the Legal Entity under Public Law - Land Transport Agency

On the 2nd of November, 2023 by the order №26/M of the director of the legal entity under public law- Land Transport Agency "on the approval of certificate approving the driver's competency (CPC) and card forms approving driver's qualification and the manner of their issuance" an amendment was made to the order №13/M of the director of the legal entity under public law - Land Transport Agency made on the 15th of September, 2022 and an amendment was made in the "Rules of issuance of certificate approving driver's competency (CPC), card approving driver's qualification" (Appendix №3) and in Article 2 of this rule:

a) Sub-paragraph "b1" with the following content was supplemented after sub-paragraph "b" of the first paragraph:

„b¹) In case of adding the corresponding category of the vehicle driving license (C+E and D or D+E) by the owner of the certificate/card."

b) Sub-paragraph „F” with the following content should be supplemented to the paragraph 4:

„f) A copy of the document confirming the payment of the service fee."

You can see the full version of the amendment to the above Rule at the link: <https://matsne.gov.ge>, with the registration code: 310150000.77.090.016026.

The Order came into force upon its publication.

Order №40 of the Director of the Maritime Transport Agency of the Ministry of Economy and Sustainable Development of Georgia

On the 3rd of November, 2023 by order №40 of the Director of the Maritime Transport Agency of the Ministry of Economy and Sustainable Development of Georgia the following amendment was made in order №09 made on the 5th of July, 2021 of the director of the Maritime Transport Agency, a legal entity under public law of the Ministry of Economy and Sustainable Development of Georgia, "on the approval of the rules for the state registration of the ship and accounting of maritime mortgages":

a) Paragraph 4¹ with the following redaction was supplemented to Article first of the Rule:

„4¹. The agency is authorized, depending on the advisability, on the basis of the study of the presented documentation, if it does not contradict the obligations stipulated by the international agreement of Georgia, to allow an exception from the obligations provided in subparagraph "c" of paragraph 4 of this article.

You can see the full version of the amendment to the above Rule at the link: <https://matsne.gov.ge>, with the registration code: 310020000.55.067.016166.

The Order came into force upon its publication..

Order №10/M of the Land Transport Agency Director

On the 2nd of November, 2023 by the order №28/M „on the approval of the form of the certificate of training of a consultant in the safety issues of road transportation of dangerous goods and the manner of its issuance" of the director of the legal entity under public law - Land Transport Agency an amendment was made to the "Rules for issuing a Certificate of Training of a consultant in road transportation of dangerous goods safety issues" (Appendix №2) approved by the director of the legal entity under public law - Land Transport Agency and sub-paragraph "d" with the following content was supplemented after sub-paragraph "c" of paragraph 5 of Article 2 of this rule:

„d) A copy of the document confirming the payment of the service fee."

You can see the full version of the amendment to the above Rule at the link: <https://matsne.gov.ge>, with the registration code: 310150000.77.090.016028.

The Order came into force upon its publication.

Order №996 of the Minister of Finance of Georgia

On the 6th of November, 2023 by the Order №413 of the Minister of Finance of Georgia an amendment was made to the Order №996 of Finance of Georgia "on Administration of Taxes" and Article 13 (electronic complaint); Article 15¹ (Rule of sending and publicly disseminating the decision of the tax/customs dispute review body in electronic form), etc. of the instruction were approved with the new edition.

You can see the full version of the amendment to the above Instruction at the link: <https://matsne.gov.ge>, with the registration code:200090000.22.033.017753.

The Order came into force upon its publication.

In the same order, on the 6th of November, 2023, an amendment was made by Order №412 of the Minister of Finance of Georgia and Article 33 of the instruction (electronic complaint), etc. were formed with a new edition.

You can see the full version of the amendment to the above Instruction at the link: <https://matsne.gov.ge>, with the registration code: 200090000.22.033.017752.

The Order came into force upon its publication..

In the same order, on the 6th of November, 2023, an amendment was made by Order №414 of the Minister of Finance of Georgia and sub-paragraph „C”(estimated payment) paragraph 3 of Article 22¹ of the Instruction was formed with the new redaction.

You can see the full version of the amendment to the above Instruction at the link: <https://matsne.gov.ge>, with the registration code: 200090000.22.033.017754

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

In the same order, on the 22nd of November, 2023, an amendment was made by Order №439 of the Minister of Finance of Georgia and Article 3 (Rule of registration as a tax payer); and Article 11 (Electronic registration) of the instruction were formed with a new edition.

You can see the full version of the amendment to the above Instruction at the link: <https://matsne.gov.ge>, with the registration code: 200090000.22.033.017762

The Order came into force from the 1st of December. 2023.

In the same order, on the 22nd of November, 2023, an amendment was made by Order №438 of the Minister of Finance of Georgia and Article 7 (Indicator status of taxpayers' activity) of the Instruction and etc. were formed with the new redaction.

You can see the full version of the amendment to the above Instruction at the link: <https://matsne.gov.ge>, with the registration code: 200090000.22.033.017761.

The Order came into force upon its publication..

In the same order, on the 28th of November, 2023, an amendment was made by Order №446 of the Minister of Finance of Georgia and Article 48¹ (payment of compensation before delivery of goods/service) of the Instruction and etc. were formed with the new redaction.

You can see the full version of the amendment to the above Instruction at the link: <https://matsne.gov.ge>, with the registration code: 200090000.22.033.017764.

The Order, with the exception of paragraphs 3 and 4 of the first article, came into force immediately after its publication.

Paragraphs 3 and 4 of the first Article of the Order shall come into force from the 1st of January and their effect will not extend to the agreements concluded before the 1st of

January, 2024.

In the same order, on the 29th of November, 2023, an amendment was made by Order №451 of the Minister of Finance of Georgia and Article 73² (the procedure for accepting the proportional calculation of VAT) of the Instruction was formed with the new redaction.

You can see the full version of the amendment to the above Instruction at the link: <https://matsne.gov.ge>, with the registration code: 200900000.22.033.017765.

The Order came into force upon its publication and its effect was extended to the legal relationships arose from the 1st of January.

Order №01-25/M of the Minister of IDPs from the Occupied Territories Labor, Health and Social Affairs of Georgia

On the 6th of November, 2023 by the Order №81/M of the Minister of IDPs from the Occupied Territories Labor, Health and Social Affairs of Georgia "on approval of the scope, implementation procedure and conditions of the accredited program of the labor safety specialist" an amendment was made to the Order №01-25/M of the Minister of IDPs from the Occupied Territories Labor, Health and Social Affairs of Georgia and Appendix №1 ("Scope of the accredited program of the labor safety specialist, implementation procedure and conditions"), in particular, Article 9 (Obligations of the training organization) approved by the first article of the order etc. were formed with a new redaction.

You can see the full version of the amendment to the above Appendix at the link: <https://matsne.gov.ge>, with the registration code: 470230000.22.035.017100.

The Order came into force upon its publication..

Order №M-14 of the Head of the Accounting, Reporting and Audit Supervision Service

On the 7th of November, 2023 the procedure for identification and verification of the beneficial owner" (Appendix №1) and "study of structure of ownership and control (management) of the client by the accountable person were approved.

You can see the full version of the amendment to the above Rule at the link: <https://matsne.gov.ge>, with the registration code: 260000000.64.076.016130.

The Order came into force upon its publication.

Order №91 of the Minister of Justice of Georgia

On the 7th of November, 2023 by Order №942 of the Minister of Justice of Georgia "on approval of the forms and technical characteristics of the electronic identity card of a citizen of Georgia and the electronic certificate of residence of a foreigner living in Georgia (temporary and permanent)" an amendment was made to the Order №91 of the Minister of Justice of Georgia made on the 14th of July, 2011 and Article 5 of Appendix №1 (microcircuit), etc. were approved with a new redaction.

You can see the full version of the amendment to the above Appendix at the link: <https://matsne.gov.ge>, with the registration code: 010130000.22.027.017430.

The Order came into force upon its publication..

Order №313/04 of the President of the National Bank of Georgia

On the 10th of November, 2023 the "rule for completing and submitting reports on money laundering and terrorism financing risk supervision of commercial banks" was approved along with the attached annexes.

You can see the full version of the amendment to the above Rule at the link: <https://matsne.gov.ge>, with the registration code: 220010040.18.011.016786

The Order came into force upon its publication..

Order №257 of the Minister of Finance of Georgia

On the 13th of November, 2023 an amendment was made by Order №420 of the Minister of Finance of Georgia "on the approval of instructions on the movement and clearance of goods in the customs territory of Georgia" and instruction "on temporary storage of goods" (Appendix №6); instruction "on declaration and registration of goods in the customs procedure or re-export" (Appendix №8), etc. were formed with a new redaction.

You can see the full version of the amendment to the above Appendix at the link: <https://matsne.gov.ge>, with the registration code: 230210000.22.033.017758

In the same Order, on the 14th of November, 2023 an amendment was made by Order №423 of the Minister of Finance of Georgia and instruction on "customs control"

(Appendix №2); instruction "on temporary storage of goods" (Appendix №6) etc. were formed with a new redaction.

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

You can see the full version of the amendment to the above Appendix at the link: <https://matsne.gov.ge>, with the registration code: 230210000.22.033.017759

In the same order, on the 2nd of November, 2023, an amendment was made by Order №437 of the Minister of Finance of Georgia and the appendix №11 of the instruction "on the procedure of temporary importation" was formed with a new edition.

The Order came into force upon its publication..

You can see the full version of the amendment to the above Appendix at the link: <https://matsne.gov.ge>, with the registration code: 230210000.22.033.017760.