

Legal Newsletter

(June 2024)

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

Law of Georgia "on Tourism"

On the 13th of June, 2024, the following amendment was made to the Law of Georgia "on Tourism":

1. Sub-paragraph "f" of the first paragraph, Article 50 was formed as follows:

„f) By the 1st of January, 2026, adopt the resolution "on approval of the rules and conditions of mandatory health and accident insurance for tourists entering Georgia";

2. 3¹ paragraph with the following content was supplemented to Article 51:

„3¹. Article 12 of this law is suspended until January 1, 2026."

You can see the full version of the above Document at the link: <https://matsne.gov.ge> with the registration code: 460070000.05.001.102283

The Law came into force upon its publication.

Civil Code of Georgia

On the 27th of June, 2024 part 4 of Article 1509² of the Civil Code of Georgia was formed as follows:

„4. The institution provided in the first part of this article must be registered as a non-entrepreneurial (non-commercial) legal entity by December 1, 2024. For the purposes of its registration as a non-entrepreneurial (non-commercial) legal entity, the obligations of the transformed entity and the regulation of relevant property issues, the rules established by this Code and the Law of Georgia "on Entrepreneurs" for the reorganization of an enterprise are used, taking into account the features required for the purposes of registration of a non-entrepreneurial (non-commercial) legal entity.

You can see the full version of the amendment to the above Document at the link: <https://matsne.gov.ge> with the registration code: 040000000.05.001.102286

The Law came into force upon its publication.

Order №144/04 of the President of the National Bank of Georgia

On the 5th of June, 2024 the rule of liquidation of the payment service provider was approved and the order №287/04 of the President of the National Bank of Georgia made on December 28, 2018 "on the approval of the liquidation procedure of the payment service provider" was declared invalid.

You can see the full version of the above procedure at the link: <https://matsne.gov.ge>
with the registration code: 040000000.05.001.102286

The Order came into force upon its publication.

Order №257 of the Minister of Finance of Georgia

On the 13th of June, 2024 by Order №203 of the Minister of Finance of Georgia an amendment was made to Order №257 of the Minister of Finance of Georgia "on approving instructions on the movement and clearance of goods in the customs territory of Georgia" made on August 29, 2019 and the instruction (Appendix №20) "on the possibility of using the "New Computerized Transit System (NCTS)" in the implementation of customs formalities" was formed with a new edition.

You can see the full version of the above instruction at the link: <https://matsne.gov.ge>
with the registration code: 230210000.22.033.017830

The Order came into force upon its publication.

In the same Order, on the 19th of June, 2024 by Order №208 of the Minister of Finance of Georgia, an amendment was made and Appendix №3 of the instruction "on Customs

Supervision" and Appendix №20 of the instruction "on the Possibility of Using the "New Computerized Transit System (NCTS)" in the Implementation of Customs Formalities" were formed with a new edition.

You can see the full version of the above instruction at the link: <https://matsne.gov.ge> with the registration code: 230210000.22.033.017831

The Order came into force upon its publication.

Order №996 of the Minister of Finance of Georgia

On the 10th of June, 2024 by Order №198 of the Minister of Finance of Georgia an amendment was made to the instructions of the Order №996 of the Minister of Finance of Georgia "on Tax Administration" made on December 31, 2010 and Article 98 "issuance of a permit to organize gambling and/or winning games, a permit to organize gambling and/or winning games in a system-electronic form, and/or a permit to supply gambling and/or winning games" appendix №VI-062 (permit certificate for organization of Gambling house in system-electronic form) was then supplemented to Appendix №VI-063, appendix №VI-064 and Appendix №VI-065, etc. were formed with a new edition.

You can see the full version of the above instruction at the link: <https://matsne.gov.ge> with the registration code: 200090000.22.033.017829

The Order came into force upon its publication.

In the same order, on 26th of June, 2024, by Order №217 of the Minister of Finance of Georgia on Tax Administration, an amendment was made to Order №996 of the Minister of Finance of Georgia made on December 31, 2010, and 7² articles with the following content was supplemented after Article 7¹:

Article 7². Tax obligations of a person in the process of dissolution

In accordance with the Law of Georgia "on Entrepreneurs", a person in the process of dissolution (dissolved company) is obliged to carry out:

- a) submission of tax declaration/calculation to the tax authority;
- b) deregistration of control-cash register(s);
- c) making remains of the document(s) equal to the cheque;
- d) closing the last bank/payment account in the financial institution(s);
- e) making remains of a tax invoice (including a special tax invoice) in material form;
- f) delivery/making remains of immovable and movable property in his ownership/possession, including goods and material values;
- g) Other obligations determined by the order of the head of the revenue service.

You can see the full version of the amendment to above instruction at the link: <https://matsne.gov.ge> with the registration code: 200090000.22.033.017833

The Order came into force upon its publication.

Order №05 of the Chairman of the Legal Entity under Public Law - National Intellectual Property Center of Georgia – Sakpatenti

On the 26th of June, 2024 by order №5 of the Chairman of the National Intellectual Property Center of Georgia - "Sakpatenti" an amendment was made to the order №05 of the Chairman of legal entity under public law - the National Intellectual Property Center of Georgia - Sakpatenti, made on August 19, 2014, "on the approval of the instruction on the procedures related to the submission and registration of a trademark application" and Article 1 "Scope of regulation of the instruction", Article 9 "application division and unification", etc. were formed with a new edition.

You can see the full version of the amendment to above instruction at the link: <https://matsne.gov.ge> with the registration code: 050050000.48.065.016037

The Order came into force upon its publication.

Resolution №405 of the Government of Georgia

On the 24th of June, 2024 according to the Resolution №200 of the Government of Georgia an amendment was made to the Resolution №405 of the Government of Georgia made on August 18, 2016 "on approval of the procedure for certifying a document with an apostille" and in the "rule of document certified by apostille" approved by the Resolution:

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

„b) documents issued by the Ministry of Education, Science and Youth of Georgia and the bodies included in its system, documents issued by educational institutions within the scope of their authority, also by a legal entity that does not have the status of an educational institution certificate of professional training program and professional retraining program issued in accordance with the law of Georgia "on Professional Education" and certificate appendix;

2. sub-paragraph "b" of Article 4 was formed with the following redaction

„b) documents issued by legal entities under private law (except for medical and educational institutions, as well as legal entities without the status of an educational institution, which issue the certificate of the professional training program and the certificate of the professional training program and the appendix to the certificate, in the part of the mentioned documents in accordance with the procedure established by the Law of Georgia "on professional education

You can see the full version of the amendment to above Rule at the link:
<https://matsne.gov.ge> with the registration code: 010340000.10.003.024594

The Resolution came into force upon its publication.