

Legal Newsletter

(August 2024)

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

Order №996 of the Minister of Finance of Georgia

On the 6th of August, 2024 by Order №267 of the Minister of Finance of Georgia an amendment was made to the instruction of the Minister of Finance of Georgia made on the 31st of December, 2010 "on tax administration" and Article 14 (public distribution of the document); Article 151 (the procedure for sending and publicly disseminating the decision of the tax/customs dispute review body in electronic form) 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: 200090000.22.033.017840

The Order came into force upon its publication

In the same order, on the 9th of August, 2024, by order №269 of the Minister of Finance of Georgia, an amendment was made to the instruction approved by the Minister of Finance of Georgia "on Administration of Taxes" and "Door VII⁶ (Taxation and tax reporting of

electricity trading and related activities on day-ahead and daily electricity markets (exchange)) was established with a new redaction.

You can see the full version of the above Instruction at the link: <https://matsne.gov.ge> with the registration code: 200090000.22.033.017841

The Order came into force upon its publication and its effect was extended to legal relations arising from the 1st of July, 2024.

Order №01-01-6/60 of the Minister of Finance and Economy of the Autonomous Republic of Adjara

On the 12th of August, 2024, the rule of dissolution of existing enterprises with more than 50% equity participation of the attached Autonomous Republic of Adjara was approved.

Order №01-01-3/212 of the Minister of Finance and Economy of the Autonomous Republic of Adjara made on the 7th of August, 2020 "on the approval of the regulation on the liquidation of enterprises with more than 50% equity participation of the Autonomous Republic of Adjara" was declared invalid.

You can see the full version of the amendment to the above Rule at the link: <https://matsne.gov.ge> with the registration code: 240140000.33.058.016171

The Order came into force upon its publication.

Order №257 of the Minister of Finance of Georgia

On the 19th of August, 2024 by Order №274 of the Minister of Finance of Georgia an amendment was made to Order №257 of the Minister of Finance of Georgia made on the 29th of August, 2019 "on approving instructions on the movement and clearance of goods in the customs territory of Georgia" and Appendix №2 of the Instruction "on Customs Control"; Appendix №3 of the Instruction "on Customs Supervision", etc. were formed with a new redaction.

You can see the full version of the above Instruction at the link: <https://matsne.gov.ge> with the registration code: 230210000.22.033.017843

The Order came into force on the 7th day of its publication.

Order №60 of the Director of the Maritime Transport Agency of the Ministry of Economy and Sustainable Development of Georgia

On the 19th of August, 2024 the attached form of fine receipt related to cases of administrative offenses, its filling, use, accounting and reporting procedure was approved.

You can see the full version of the above Rule at the link: <https://matsne.gov.ge> with the registration code: 310020000.55.067.016186

The Order came into force on the 25th of August.

Resolution №405 of the Government of Georgia

On the 21st of August, 2024 according to the Resolution №272 of the Government of Georgia in accordance with paragraph 4, Article 20 of the Organic Law of Georgia, "on Normative Acts" an amendment was made to the Resolution №405 of the Government of Georgia made on the 18th of August, 2016 "on Approval of the Procedure for certifying a document with an apostille" and in the rule approved by the resolution:

1. paragraphs 4 and 5 of Article 7 were formed with the following redaction:

„4. Based on the application submitted in accordance with the procedure established by this article, the payment of the fee for document apostille certification is confirmed by a receipt issued by a Georgian banking institution.

5. It is not necessary to submit a receipt if the payment of the service fee was made by non-cash settlement and the State Services Development Agency has the opportunity to check the fact of the settlement through electronic means of communication."

2. In Article 11:

a) Sub-paragraph "b" of the first paragraph was formed with the following redaction:

„b) Receipt confirming the payment of the fee charged for the services provided by the State Services Development Agency and the Service Agency of the Ministry of Internal Affairs of Georgia according to the authorities authorized to certify the document with an apostille.";

b) Paragraph 2 was formed with the following redaction:

„2. It is not necessary to submit a receipt confirming the payment of the fee established for the service provided, if the payment of the service fee was made by non-cash payment and the authorized body has the opportunity to check the fact of payment by electronic means of communication.

You can see the full version of the amendment to the above Rule at the link: <https://matsne.gov.ge> with the registration code: 010340000.10.003.024663

The Resolution came into force immediately after its publication and its effect was extended from the 18th of August, 2024.