

## Legal Newsletter (September 2024)

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

### Law of Georgia "on Personal Data Protection"

On the 5<sup>th</sup> of September, 2024 Article 90 of the Law of Georgia "on Personal Data Protection" (enforcement of the law) was 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: 010100000.05.001.102355.

The Law came into force upon its publication.

### Law of Georgia "On Advertising"

On the 17<sup>th</sup> of September, 2024 Article 13<sup>1</sup> with the following content was supplemented to Article 4 of the Law of Georgia on Advertising:

„13<sup>1</sup>. It is not allowed to distribute such advertisements, which are aimed at promoting belonging to a person to no biological sex and/or belonging to a gender different from his biological sex, a relationship expressed as a sign of sexual orientation between representatives of the same biological sex, or incest. For purposes of this section, the term "promotion" shall be defined in accordance with the Law of Georgia "on family values and protection of minors". Violation of the prohibition established by this paragraph shall not be charged to the subject, if they did not exercise actual control over the distribution of the corresponding advertisement.

You can see the full version of the amendment to above document at the link: <https://matsne.gov.ge> with the registration code: 240120000.05.001.102382

The Law will enter into force on the 60<sup>th</sup> day after its publication.

## **Administrative Offenses Code of Georgia**

On the 17<sup>th</sup> of September, 2024 the Administrative Offenses Code of Georgia was amended and Article 17210 was supplemented to the Code ("Violation of the requirements established by the law of Georgia „on family values and protection of minors.").

You can see the full version of the above document at the link: <https://matsne.gov.ge> with the registration code: 020000000.05.001.102374

The Law will enter into force on the 60<sup>th</sup> day after its publication.

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

On the 17<sup>th</sup> of September, 2024 article 12 with the following content was supplemented to the Law of Georgia "on the procedure for issuing registration, identity (residence) certificate of citizens of Georgia and foreigners living in Georgia and Georgian citizen's passport"

**Article 12**

1. In any document provided by this law, it is not allowed to indicate a person's gender as different from his biological sex. This prohibition does not apply to the case of issuing the said document to a person after the entry into force of this article, in respect of whom, in accordance with the Georgian legislation, a gender different from his biological sex was indicated in the record, by making an amendment, to the appropriate civil act registered in Georgia before the entry into force of this article. The aforementioned prohibition also does not apply to the case of issuing a document provided by this law to a person, after the entry into force of this article, with respect to whom, before the entry into force of this article, a gender different from his biological gender was indicated in the identity document issued in Georgia.

2. For purposes of this Article, biological sex is the sex identified by inherited genetic characteristics. In addition, for the purposes of the first sentence of the first paragraph of this article, a person is considered to be the representative of the biological sex that was initially assigned to him in the record of the appropriate civil act registered in Georgia in accordance with the legislation of Georgia, and in the absence of such a record of the civil act - as a representative of the biological sex, which is indicated in the appropriate document establishing his identity submitted to the authority authorized to issue the relevant document provided by this law."

Article 2. Regarding the document provided by the law of Georgia "on the procedure for issuing the registration of Georgian citizens and foreigners living in Georgia, identity (residence) certificate and passport of a citizen of Georgia", the proceedings started before the implementation of this law shall be completed according to the relevant rules applicable after the implementation of this law.

You can see the full version of the amendment to above Rule at the link: <https://matsne.gov.ge> with the registration code: 010130000.05.001.102384

The Law will enter into force on the 60<sup>th</sup> day after its publication.

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

On the 4<sup>th</sup> of September, 2024 according to Order №292 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 the 31<sup>st</sup> of December, 2010, and paragraph 70 with the following content was supplemented to Article 112:

„70. Within the framework of the Convention of January 25, 1988 "on Administrative Mutual Assistance in tax matters" defined by Article 702 of the Tax Code of Georgia for the purposes of obligations stipulated by the multilateral agreement of competent agencies (CRS MCAA) on "automatic exchange of information on financial accounts" or the agreement on automatic exchange of information on financial accounts between Georgia and the relevant jurisdiction, if the residency of a Georgian citizen as an individual is not clearly established with respect to any specific jurisdiction through the relevant procedures carried out in accordance with these agreements, Georgian legislation, and/or the Common Reporting Standard, the financial institution is entitled to consider them a resident of Georgia."

You can see the full version of the amendment to above Instruction at the link: <https://matsne.gov.ge> with the registration code: 200090000.22.033.017850

The Order came into force upon its publication.

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

On the 4<sup>th</sup> of September, 2024 By Order №291 of the Minister of Finance of Georgia an amendment was made to Order №257 of the Minister of Finance of Georgia made on the 29<sup>th</sup> of August, 2019 "on approving instructions on the movement and clearance of goods in the customs territory of Georgia" and appendix №1 of instruction about the rights and duties determined by the customs legislation of Georgia" 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: 230210000.22.033.017849

The Order came into force upon its publication.

### **Order №156/m of the Minister of Education, Science and Youth of Georgia**

On the 27<sup>th</sup> of September, 2024 the rule for recognition of the right to teach for a citizen of a foreign country" was approved ".

You can see the full version of the above Rule at the link: <https://matsne.gov.ge> with the registration code: 430210000.22.022.018574

The Order came into force upon its publication.