

# Tax and Legal Alert

**Overview of changes in Georgian legislation  
April, 2020**



# Legal news:

1. The term of the state of emergency was extended to the entire territory of Georgia, including May 22, 2020 according to the Order of the President of Georgia of April 21, 2020.

A number of amendments were also made to the Ordinance № 181 On the Approval of Measures to be Implemented in connection with the Prevention of the Spread of the Novel Coronavirus (COVID-19) in Georgia. One of the interesting changes was made to Paragraph 7 of Article 13 of the Ordinance, which stipulates that “during the state of emergency, administrative bodies are not authorized to request the translation of a document in a foreign language, as well as a notarized copy of the document, even if it is required by the legislation of Georgia. Failure to submit a certified translation and/or copy will not preclude consideration of the applicant's application.”

2. In accordance with the latest version of the Order On the Determination of Procedures and Conditions for Activities of the LEPL Notary Chamber of Georgia and of those for Notarial Services for the Purpose of Facilitating the Prevention of the Spread of the Novel Coronavirus (COVID-19) in Georgia, the number of temporary notary bureaus has increased.

Also, the working hours of the temporary bureaus are determined from Monday to Friday (except for the holidays defined by the Organic Law of Georgia "Labor Code of Georgia") from 08.00 am to 18.00 pm.

In addition, the above-mentioned order stipulates that the provision of notary services is carried out on a "live order" basis. It is not allowed to break the sequence of rows. The customer, who for some reason will be deducted from the queue, shall stand in line again to receive the service. It is also not allowed to produce any list in order to record the user and/or manage the queue.

3. Order № 521 of the Minister of Justice of Georgia of April 15, 2020, in order to prevent the spread of the new coronavirus (COVID-19) in Georgia, shall

determine the activities of the LEPL National Agency of Public Registry (hereinafter referred to as the Agency), as well as its services provided by law.

According to Article 2 of the Order, it is possible to use the services of the Agency remotely, through the citizen's portal: [www.my.gov.ge](http://www.my.gov.ge).

Material statements and documents shall be received only upon request for the provision of socially important services related to: 1) Real estate in the register of rights; 2) Registration of the origin of the public-legal restriction (seizure, prohibition) on the item and intangible property in the public-legal restriction register, make amendments to them and terminate them; 3) Addressing the geographic objects on the territory of Georgia, numbering and registration of data on their addresses, if it is necessary to issue an electronic ID card or a biometric passport of a citizen of Georgia.

It is also stipulated in Article 4, Paragraph 2 of the above-mentioned Order that if the applicant is a person aged 70 and over or the Chairman of the Agency determines in a special case, the Agency may provide on-site service within 10 calendar days after the submission of the application.

The paragraph 7 defines that in accordance with the Organic Law of Georgia – “on the National Bank of Georgia”, the commercial bank, microfinance organization, non-bank depository institution – the credit union and the lending entity, all being under the supervision of the National Bank of Georgia, shall submit an application and submit a document to the Agency requesting the right to mortgage, registration and termination of the mortgage loan and to secure the right to mortgage only remotely, through the Agency's authorized persons or the citizen's portal: [www.my.gov.ge](http://www.my.gov.ge).

Through this portal, the interested person must register the ownership of the land and / or amendments to it. The order defines the list of documents that should be sent to the Agency's e-mail.

4. As part of the process of opening up the economy announced by the Government of Georgia, the object of Business activity or the entrepreneurial entity shall obtain the right to economic activity and shall meet the recommendations developed by the Ministry of internally displaced persons from the occupied territories, labor, health and social affairs of Georgia, to prevent the spread of new coronavirus. The present recommendations are given

in the individual administrative act № 01-149/o on approving the recommendations for the prevention of the spread of the new coronavirus (COVID-19) in the workplace".

A person wishing to resume economic activity shall first of all fill in the application form on the website of the Ministry of Health: <http://orginspect.moh.gov.ge/#/login>. After that, according to the government decree, the Labor Inspection Department of the Ministry of internally displaced persons from the occupied territories, labor, health and social affairs of Georgia will inspect the facility with the involvement of various state agencies. During the inspection, a proper questionnaire will be filled in and an inspection act will be drawn up. The applicant shall be notified of the results of the inspection within no more than 2 days. The work process will be restored according to the plan-schedule of the Government of Georgia and based on the positive conclusion issued by the Ministry of Health.

### **Sources:**

<https://matsne.gov.ge/ka/document/view/4830610?publication=32>

<https://matsne.gov.ge/ka/document/view/4850544?publication=0>

<https://matsne.gov.ge/ka/document/view/4853172?publication=0>

<https://matsne.gov.ge/ka/document/view/4841539?publication=4>

<https://www.moh.gov.ge/ka/news/5096>

# Tax News

An amendment was made to the joint order №01-69/5/№451 of the Minister of Labor, Health and Social Affairs of Georgia, and the Minister of Finance of Georgia dated December 15, 2017. According to the amendment the list of supplied and/or imported goods, intended for medical purposes and exempt from VAT without the right of deduction, was expanded till October 01, 2020. Following types of goods were added: plastic material shoe covers, face shields, nitrile surgical gloves, overalls insulators, surgical coats, etc

Matters covered in this publication are intended for general overview and discussion. They are not intended, and shall not be used, as substitute to seeking professional advice for specific issues

In case you need additional information, our tax and legal experts will be happy to comment and clarify all possible matters on the amendments.

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