

Tariffs and Fees for Services provided by Revenue Service

Georgian Government Resolution No96

March 30, 2010

No

Type of Service

Service Term

Tariff for Service □ (Including VAT)

1

To issue license for gambling games

20 working days

10 working days

5 working days

1 working days

Free

150 Gel

300 Gel

1 000 Gel

2

Private Tax Agent service

6 Month

2 000 Gel

3

To issue hasten notification on residency status insured by property

More than 2 working days

2 working days

Free

30 Gel

4

To issue note about Tax payer's bank accounts

More than 3 working days

3 working days

1 working days

Free

10 Gel

20 Gel

5

For getting monthly declaration and its enclosures copies for 3 month time period from archive

1 month

10 working days
2 working days

Free
50 Gel
150 Gel

6

For getting monthly declaration and its enclosures copies for 3 to 6 month period from archive

1 month
10 working days
2 working days

Free
100 Gel
250 Gel

7

For getting monthly declaration and its enclosures copies for 6 month to 1 year time period from archive

1 month
10 working days
2 working days

Free

150 Gel

350 Gel

8

For getting monthly declarations copies from archive for more than 1 year time period

1 month

10 working days

2 working days

Free

250 Gel

500 Gel

9

For getting yearly declaration copy for 1 reporting year form the archive

1 month

10 working days

2 working days

Free

50 Gel

150 Gel

10

Non planned tax examination initiated by tax payer

For persons less than 1 000 000 yearly turnover _ 10 000 Gel; In case of more than 1 000 000- yearly turnover- _ 30 000 Gel

11

To issue hasten permission on custom warehouse activity, free warehouse activity, non custom trade

20 Working Days

10 Working Days

Free

On every 1 square meter 0.1 Gel, but not less than 100 Gel; reservoir 1 cubic meter 0.05 Gel, but not

12

To issue certificate of Origin

In more than 2 working days

2 Working Days

4–8 Hours

1–3 Hours

Free

40 Gel

100 Gel

150 Gel

13

In case of postal order, to do all custom clearance and deliver to the point named by receiver

1 kg-1Gel, but not less than 30 Gel

14

In case of automobile, to do all custom clearance and deliver to the point named by receiver

500 Gel

15

To issue certificate for the ship setting free from sanitary control/Conducting ship sanitary control

1 Working Day

More than 1 working day

400 Gel

200 GEL

16

To issue certificate for means of transport For transporting goods With `TIR~ note

4 Hours

1 day

More than 1 day

400 GEL

300 GEL

200 GEL

17

In order to make custom clearance for Excisable alcoholic beverages relocated as postal order (incl

Ten times more amount than excise rate but not less than 10 GEL

18

For National Commodity Nomenclature of Foreign Economic Activity 8701, 8702, 8703, 8704, 8705 an

Not more than 5 calendar days _ for each calendar day 20 GEL;
More than 5 calendar days _ 100GEL + for each calendar day 10 GEL

19

Preliminary conclusion of Tax organ concerning using Tax code

More than 10 working Days

10 Working Days

Equity more than 1 000 000 GEL and/or more than 10 000 000 GEL yearly Turnover;

For the others _ 5000 GEL.

Equity more than 1 000 000 GEL and/or more than 10 000 000 GEL yearly Turnover _ 30 000 GEL;

For the others_

15 000 GEL

20

If Revenue Service Representative takes part in making act on cutting off inventory holdings

5% of balance value, not less than 300 and not more than 1 000 GEL.~.