



**REVENUE  
SERVICE**



**Export/Release into  
free circulation (import)**

Relationship is simple

# Export

- ▶ **Basic documentation required for the export procedure:**
  - ▶ Purchase document (agreement or invoice or other payment documents);
  - ▶ Transport document (CMR or TIR Carnet /bill of lading/ Air waybill /Rail waybill).
- ▶ **Additional documentation required for the export procedure:**
  - ▶ License/permit/certificate –according to the legislation.
- ▶ **At customs checkpoints the following goods may be placed under the export procedure:**
  - ▶ Goods shipped by vehicles (except the export of ferrous, non-ferrous metal scrap or vehicles) by submitting way bills/commodity waybills for timber/special tax document with the form prescribed by the minister of finance)
  - ▶ Goods with customs value of less than GEL 15 000 (except the export of ferrous, non-ferrous metal scrap or vehicles) to be exported from the customs territory of Georgia by an individual, which is declared verbally or by customs declaration of a natural person, or customs declaration- form #4;
  - ▶ Logs, tree-plants or products received by their primary processing - by submitting commodity waybills for timber or special tax document with the form prescribed by the minister of finance, together with the document confirming the origin and purchase of timber issued by the relevant authorized agency;
  - ▶ Personal effects (except vehicles), furniture and household goods when an individual is leaving Georgia for permanent residence in other country.

## ▶ Service fees

Export of goods is released from duties and service fees, except the export of ferrous, or/and non-ferrous metal scrap and ferrous or/and non-ferrous metal residues, for which service fees are as follows:

- ▶ for export of ferrous or/and non-ferrous metal scrap and ferrous or/and non-ferrous metal residues (except ferrous metal production residues, non-ferrous metal raw alloys and ferrous metal scrap, which has been received from the processing of railway carriages placed under the inward processing procedure - GEL 160 (per tone);
- ▶ for export of ferrous metal production residues – GEL 40 (per tone);
- ▶ for export of non-ferrous metal raw alloy - GEL 50 (per tone);
- ▶ for export of ferrous metal scrap received from the processing of railway carriages placed under inward processing procedure - GEL 10 (per tone).

## Release into free circulation (Import)

### ▶ Basic documentation required for the procedure of release into free circulation (import):

- ▶ Purchase document (agreement or invoice or other payment documents);
- ▶ Transport document (CMR or TIR Carnet /bill of lading/ Air waybill /Rail waybill).

### ▶ Additional documentation required for the export procedure:

- ▶ License/permit/certificate –according to the legislation.
- ▶ If goods are subject to phytosanitary or/and veterinary border control (except goods intended for transit) –advance notification

### **In addition, there will be submitted:**

- ▶ Certificate of the manufacturer of biodegradable and compostable bags issued by the relevant authority, confirming the manufacturer's authority to produce biodegradable and compostable bags in compliance with the Standard EN 13432:2000 of the European Committee of Standardization.
- ▶ Document certifying the compliance of biodegradable and compostable bags with Standard EN 13432:2000 of the European Committee of Standardization, issued by the manufacturer.

### **Take into consideration that the release of plastic bags of any thickness into free circulation (import) is prohibited, except:**

- ▶ The plastic bags deemed for packing the goods and/or product, when the plastic bag is used in the supply chain for placing, keeping, transporting and delivering of raw materials as well as processed products, and it is removed in the process of consuming the raw material/products;
- ▶ Not less than 50 micron thickness and not less than 45X70 cm plastic bags;
- ▶ Advance notification of importing the construction products, filled in and confirmed under the Joint Order №224/№1-1/349 dated July 17, 2019 of the Minister of Finance and Minister of Economics and Sustainable Development of Georgia – in case of releasing into free circulation (importing) the construction products (cement, power cables, armature, plastic pipes)

### **The following goods shall be placed under the procedure of release into free circulation (import) at the customs checkpoint:**

- ▶ goods imported by air transport as luggage or/and hand luggage
- ▶ goods with value up to GEL 10 000 carried by an individual at the customs border of Georgia (except the customs checkpoints: "Samtatskaro", "Akhkerpi", "Gardabani" and "Mtkvari");

- ▶ goods with value of GEL 15000 in accordance with 28th - 97th groups (except 87th group) of Commodity Nomenclature of Foreign Economic Activity imported in Georgia by a person after being abroad more than 6 months and not intended for economic purposes. For diplomatic officials returning from their job assignment in Georgian diplomatic representations or consular offices abroad according to the rotation rules – additionally items of personal use (one refrigerator, computer, TV per family);
- ▶ when entering Georgia for permanent residence (which is confirmed by the relevant document issued by the Ministry of Justice of Georgia according to established rules ) - import of goods not intended for economic activities (including furniture, household items);
- ▶ processed goods declared in the procedure of releasing into free circulation (importing), which have been received from the processing of goods with customs value of less than GEL 3 000 declared in outward processing procedure;
- ▶ returned goods declared in the procedure of releasing into free circulation (importing), which were exported from customs territory of Georgia by submitting customs declaration –form #4 or waybill or special tax document with the form prescribed by the minister of finance or in case of excisable goods subject to mandatory marking with excise stamps – by verbal declaration;
- ▶ goods of personal use imported by non-resident individual when entering Georgia temporarily (within job assignment or labor contract);
- ▶ Goods placed in the vehicles imported by containers through customs checkpoints „Batumi Port” or „Poti and Kulevi ports and free industrial zone of Poti”

## ► Import taxes and duties

- import duties - 0%, 5%, 12% of customs value or fixed rate (section XXVIII of Tax Code);
- VAT - 18% of imported value (article 169 of Tax Code);
- Excise - rate is differentiated (articles 188 and 188<sup>1</sup> of Tax Code).

## ► Service Fees

### Clearance of Goods

- goods with customs value up to GEL 3 000 - GEL 100 (per one customs declaration);
- goods with customs value from GEL 3 000 up to GEL 15 000 - GEL 300 (per one customs declaration);
- goods with customs value more than GEL 15 000 - GEL 400 (per one customs declaration).

## ► Clearance of goods declared by customs declaration, registered through “e-Customs” before crossing the customs border of Georgia:

- goods with customs value up to GEL 3 000 - GEL 100 (per one customs declaration);
- goods with customs value from GEL 3 000 up to GEL 15 000 - GEL 200 (per one customs declaration);
- goods with customs value more than GEL 15 000 - GEL 300 (per one customs declaration).

**Remark:** Service Fee is doubled during the holidays and non-working hours except:

- advance electronic declaration of goods
- service rendered by the CCZ Poti
- the customs declaration - form # 4 or the customs declaration for customs clearance of the goods placed in the transport means transported by the container at CCZ Batumi located at # 11, Bako Str, Batumi

▶ **In case of the procedure of releasing into free circulation (importing), the import duties are paid:**

- ▶ No later than 5 calendar days after releasing of goods;
- ▶ No later than 30 calendar days after the registration date of customs declaration – form #4:
  - when goods are imported by air transport as luggage or/and hand luggage in the customs territory of Georgia;
  - when goods (group of goods) with value up to GEL 10 000 are imported by post

No later than 45 calendar days after releasing of goods - wheat (under HS code 1001) owned by “Gold List” participant;

- ▶ No later than 45 days after releasing of goods in accordance with HS codes 8401-9033 specified by N431 decree of Government of Georgia, dated by 14th September of 2016, into free circulation (importing) – imposed VAT;

