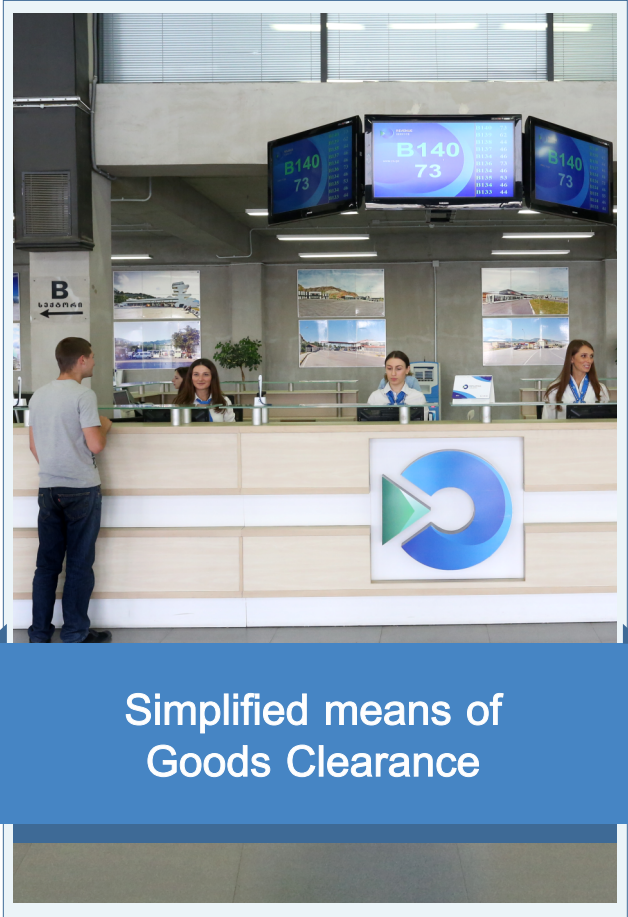




REVENUE
SERVICE



Simplified means of Goods Clearance

Relationship is simple

In order to save your time while placing goods under the procedure of releasing into free circulation (import), in addition to standard clearance formalities (which implies presenting goods to the customs control zone after importation in the territory of Georgia and also submitting the appropriate documents physically to the clearance authorities (customs clearance zones or goods clearance divisions), you can apply for simplified means of goods clearance


Advance declaration

It is possible to declare goods in the procedure of releasing into free circulation (import) in advance no earlier than 45 calendar days before importation of the goods in the territory of Georgia. The customs-officer will fill in customs declaration and then sends back an electronic version of the filled declaration via web-site.

▶ **Online** - without leaving office, via official web-site of Revenue Service www.rs.ge by loading documents from payer's portal. The customs-officer will fill in declaration and then return electronic version of filled declaration via web-site.


▶ **to the service-centers of the Service Department**

▶ Tbilisi:


 №68a ave. Kostava, Vake-saburtalo service-center

 № 1 str. Srajishvili, Gldani-Nadzaladevi service-center;

▶ Kutaisi

 №5 str. Javakhishvili, c. Kutaisi, Kutaisi Service-center;

▶ Zugdidi

 №1 str. Gamarjveba c. Zugdidi, Zugdidi Service-center;

▶ **By submitting documentation to the Customs Clearance Zones, or other location of clearance.**

► Declaration can also be registered by the person authorized to access „eCustoms”.

After submitting documents electronically for the purpose of declaring goods in advance, the goods will be deemed as declared under the customs procedure (unless 45 days have passed since the registration date of the declaration submitted before importation of the goods).

If goods are imported after 45 calendar days from the registration date of the advance customs declaration, then the goods must be declared again;

The appropriate channel from the risk management system is allocated to the advance customs declaration at the customs check point, after the vehicle loaded with the goods declared in advance has crossed the border of Georgia within 45 calendar days after the registration date of the customs declaration. In case of **green** and **blue** channels, clearance procedures are completed at the customs checkpoint. In case of **yellow** channel, the goods are placed at the customs control zones or another place authorized by the customs authority. In case of **red** channel, in order to carry out clearance procedures, the goods are placed at the customs clearance zones.

In case of advance declaration, the taxpayer can check the assessment status (appropriate channel) of the customs declaration online on the official web page (www.rs.ge).

Additional benefits

Clearance of the goods declared in advance is conducted by priority rule within the limited time frame; In case of declaring goods in advance electronically, clearance service fees are not doubled during non-working hours; You can submit an online application to make some amendments to the registered declaration (before the importation of the goods in the territory of Georgia);

Online queue at Customs Clearance zone „Tbilisi”

If you can not apply for the service of online declaration, in order to avoid queues at the customs clearance zone, you can reserve a ticket in advance on the following web-site: www.rs.ge. After a few minutes, you will receive information concerning your queue ticket number and approximate time of your call. This service is only available during working hours;

To Deposit Money on the Account

You can deposit money on revenue service account in advance and submit an online application for the relevant service from the taxpayer's portal.

Fee for the customs clearance service rendered by the revenue service will be withdrawn from the deposit automatically (except for advance declaration).

Benefit

You will no longer have to submit the receipt confirming payment of the service fee.