

**LAW OF GEORGIA ON CUSTOMS FEES**  
(as amended to May 28, 1999)

**ARTICLE 1. GENERAL PROVISIONS.**

This law determines the types and rates of fees to be paid for customs procedures under the Customs Code of Georgia, for licences granted by customs agencies, and the rules and terms for paying such fees.

**ARTICLE 2. CONCEPT OF CUSTOMS FEES.**

Customs fees are mandatory payments to the state budget; are paid by natural and juridical persons; and are charged by customs agencies for required customs procedures related to crossing the border of the country either by goods, or by transport vehicles, and for granting licences.

**ARTICLE 3. PAYERS OF CUSTOMS FEES.**

The payers of customs fees are natural and juridical persons who import or export goods to or from the territory of Georgia; persons who temporarily bring transport vehicles into Georgia and register them; and persons who receive the licences required under the Customs Code of Georgia.

**ARTICLE 4. TYPES OF CUSTOMS FEES.**

The types of customs fees are:

- a) fees charged for customs inspection and / or customs clearance;
- b) fees for granting licences by customs agencies.

**ARTICLE 5. RATES OF CUSTOMS FEES.**

The rates of customs fees are:

- a) for customs inspection of goods and customs clearance (other than temporary import or export of goods, import of goods in transit, or entry of transport vehicles) - 0,2 per cent of customs value;
- b) for customs inspection and clearance of cargoes in transit through the territory of Georgia:
  - ba) cars, per declaration - 100 lari;
  - bb) railway transport, per declaration - 200 lari;
  - bc) sea transport, per declaration - 300 lari;
- c) for temporary import of goods into, or their temporary export from the territory of Georgia:

- ca) per 1 kg of goods, less than 10 000 kg of weight - 1 tetri per kg;
- cb) per 1 kg of goods, more than 10 000 kg of weight – 100 lari and additional 0,3 tetri;
- cc) per 1 kg of exhibition goods - 2,5 tetri ;
- d) for customs inspection and customs clearance of transport vehicles to be brought into the territory of Georgia for a period of more than 24 hours - 10 lari per unit of transport vehicle;
- e) for granting licences by customs agencies:
  - ea) for founding a customs warehouse:
    - floor space of less than 1000 square metres- 5000 lari;
    - floor space from 1000 square metres to 2000 sq.mt. - 10 000 lari;
    - floor space of more than 2000 square metres. - 15 000 lari;
  - eb) for establishing a duty free retail store - 10 000 lari;
  - ec) for processing goods on the customs territory - 1000 lari;
  - ed) for processing goods outside the customs territory - 2000 lari;
  - ee) for processing goods under customs control - 1000 lari;
  - ef) for customs broker's activity - 3000 lari;
  - eg) for granting a licence for customs carrier activity - 3000 lari;

#### ARTICLE 6. EXEMPTIONS FROM CUSTOMS FEES PAYMENT.

The following shall be exempt from payment of customs fees:

- a) import of goods for the purpose of alleviating natural disasters, accidents and catastrophes, and humanitarian aid;
- b) import of goods under the agreement on grants, according to the rule determined in the Decree of the President of Georgia;
- c) goods intended for the official use of the diplomatic and similar representations of foreign countries, as well as goods for the personal use of diplomatic, administrative and technical personnel of these representations (including family members living with them);
- d) goods of less than 50 kg of weight intended for the personal use of natural persons.

#### ARTICLE 7. RULE FOR ASSESSMENT AND COLLECTION OF CUSTOMS FEES.

1. The assessment and collection of customs fees for customs inspection and customs clearance of goods shall be conducted in accordance with the Customs Code and the law of Georgia "on Customs Duty".

2. Customs agencies shall be responsible for ensuring observance of the Legislation of Georgia On Fees by tax payers, and for controlling its application.

#### ARTICLE 8. TRANSITIONAL PROVISIONS.

The Ministry of Finance of Georgia, within a period of one month from the date this law becomes effective, shall develop and approve instructions on methods of assessing and / or collecting customs fees paid for customs inspection and customs clearance.

#### ARTICLE 9. CONCLUSIVE PROVISIONS.

1. This law shall become effective upon its publication.

2. The following shall be considered cancelled upon publication of this law:

a) the Law of Georgia of October 18, 1996, "On Regulating The System Of Taxation With Customs Duties And Customs Fees And Introducing Changes And Amendments In Some Legislative Acts Of Georgia" (Parliament Booklet, No.27-28/4, November 21, 1996.

b) Resolution No.333 of April 27, 1993, of the Cabinet of Ministers of the Republic of Georgia "on Approving Customs Procedures And Types Of Provided Services And Rates Of Customs Fees Payable For These In The System Of Customs Committee Of The Republic Of Georgia.

3. For the purposes of customs procedures envisaged by Article 5(a), the customs fee rate shall be 0.15% from 1 January 2000. The customs fee shall not exceed 2000 Lari and not be less than 50 Lari.

President of Georgia  
Tbilisi, February 18, 1998

Eduard Shevardnadze

As amended May 28, 1999 law N 2044-IIS, with effect from June 1, 1999