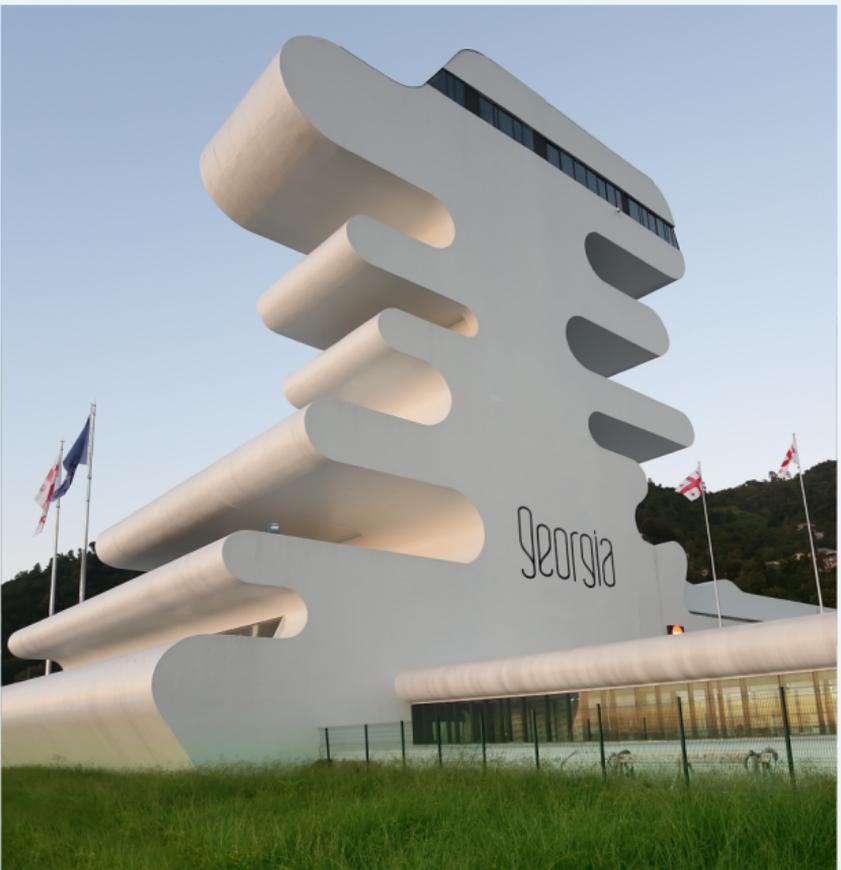




**REVENUE  
SERVICE**



## Clearance of Goods at the Customs Checkpoint

Relationship is simple

## In which cases the clearance of goods at customs checkpoints is possible ?

- ▶ In case of release into free circulation (import) of the goods with value up to GEL 10 000 (except the customs checkpoints “Samtatskaro”, “Akhkerpi”, “Gardabani” and “Mtkvari”);
- ▶ In case of release into free circulation (import) of the goods of any value transported by air as luggage or/and hand luggage;
- ▶ In case of the goods with value amounting up to GEL 15 000 not intended for economic activities imported in Georgia by Georgian citizen after being abroad more than every 6 months (except vehicles, excisable goods and food products);
- ▶ In case of the goods not intended for economic activities (including furniture, household items) imported by an individual while entering Georgia for permanent residence (which is confirmed by the relevant document issued by the Ministry of Justice of Georgia according to established rules);
- ▶ In case of personal effects (except vehicles), furniture and household items carried by an individual leaving Georgia for permanent residence;



- ▶ In case of the goods with customs value of less than GEL 3000, which are declared in the procedure of outward processing and also in case of release into free circulation (import) of the aforementioned goods after processing;
- ▶ In case of the goods placed in the vehicles imported by containers through the customs checkpoints „Batumi Port” or „Poti and Kulevi ports and free industrial zone of Poti”;
- ▶ In case of importation of the goods (including, one refrigerator, one computer, one TV set per family) for official or personal use of foreign diplomatic representations or other institutions equaled to them, also diplomatic or administrative-technical staff of the aforementioned diplomatic representations (including family members living with them);
- ▶ In case of importation of the goods for the purpose of personal use by non-resident individuals while entering Georgia temporarily (on job assignment or on the basis of labor contract);
- ▶ In case of importation of the returned goods declared in the procedure of release into free circulation (import), which have been exported from Georgia by submitting the customs declaration – form 4 or waybill or the special tax document with the form prescribed by the minister of finance, or by verbal declaring if the excisable goods are subject to mandatory marking with excise stamps;
- ▶ In case of exportation of the goods with value less than GEL 15 000 (except ferrous and/or non-ferrous metal scrap or vehicle) by an individual who submits the customs declaration - form 4 or customs declaration of a natural person or declares verbally;
- ▶ In case of declaring goods in export procedure (except ferrous and/or non-ferrous metal scrap or vehicle) by submitting waybill or the special tax document with the form prescribed by the minister of finance;
- ▶ In case of declaring logs, tree-plants or products received from their primary processing in export procedure by submitting 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;

- ▶ The procedures of releasing into free circulation of goods with value of less than GEL 1500 and export of goods with value of less than GEL 3000 can be fulfilled in the express train Yerevan-Batumi-Yerevan and Batumi-Yerevan-Batumi;

## Which taxes are paid upon clearance of goods at customs checkpoints?

### Import duties and taxes:

- ▶ Import duty – 0%, 5%, 12% of customs value or fixed rate (depending on the goods type);
- ▶ Value added tax (VAT) - 18% of import value;

**Remark:** Except the cases specified by the legislation, when goods are exempt from taxation.

### Service fee:

- ▶ When goods are cleared at the land border and their customs value falls between GEL 3000 and 10000, service fee amounts to GEL 300;
- ▶ When the goods with the customs value up to GEL 3000 are cleared at the sea port, service fee amounts to GEL 20, if the customs value falls between GEL 3000 and 10000, the service fee amounts to GEL 300;
- ▶ When the goods with the customs value up to GEL 3000 are cleared at the airport, the service fee amounts to GEL 50;
- ▶ In case of clearance of the goods with customs value between GEL 3000 and 15000, the service fee amounts to GEL 300;
- ▶ In case of clearance of the goods with customs value exceeding GEL 15000 service fee amounts to GEL 400;