



MINISTRY OF FINANCE  
OF GEORGIA



REVENUE  
SERVICE



**TAX FREE**

**Fair, Simple and Reliable**

## What is TAX FREE service?

Reimbursement of value added tax (VAT) paid by foreign citizen at the authorized trade object of Georgia for purchased goods, which is calculated by deducting revenue Service and bank service fees from charged VAT sum – 18% of goods value. Revenue Service, service fee equals to 4% of goods value without VAT, and bank fee – 3% of VAT to be reimbursed.

## Where can I purchase TAX FREE goods?

Goods can be purchased at stores, which have the right to issue **TAX FREE** receipt and where goods are charged by VAT.

### Requirements for VAT Reimbursement:

- ▶ To request the reimbursement of the VAT sum you must be citizen of a foreign country;
- ▶ VAT sum reimbursement is available only for purchased goods, not services;
- ▶ According to one receipt, value of purchased item must exceed GEL 200 with VAT sum deducted;
- ▶ Purchased goods must be intended for export;
- ▶ Purchased item must be exported after purchase not later than three months;
- ▶ You must possess VAT reimbursement special receipt;
- ▶ Described goods in the VAT reimbursement special receipt must be exported from the territory of Georgia completely;
- ▶ The goods must be located in special sealed packages, except identifiable goods. Keeping the seal intact is mandatory;
- ▶ Packed goods can be opened only after receiving the confirmation about reimbursement from the customs-officer of the customs department of Revenue Service.

The good identification is possible if there is referred identification individual (unique) code/combination according to the factory rules, which provides the ability to identify it.

## How and where can be the VAT sum reimbursed ?

- ▶ when leaving the country apply to customs officer of the Customs Department of Revenue Service and submit the special receipt for VAT sum reimbursement, travelling document and ticket in case of travelling by air transport;
- ▶ you must have with you the goods on which you request VAT, because customs officer is authorized to examine them;
- ▶ valued added tax will not be reimbursed if on the basis of examination of goods it will be identified that goods presented and described in receipt do not match, or if other VAT reimbursement requirements are violated. The customs officer confirms the receipt by seal and gives back the original receipt;
- ▶ you can get reimbursement at bank in cash or via transfer after the passport control;
- ▶ you can get VAT reimbursement at the seaport after passing customs control, if passport control, in accordance with legislation, is performed on the maritime vessel;
- ▶ in case of bank transfer, VAT sum will be reimbursed to the foreign citizen not later than 30 calendar days after leaving the country, whilst in case of cash payment - immediately upon submission of identification document and the receipt.

**Note! Following goods are not subjected to VAT sum reimbursement:**

- ▶ Perishable goods;
- ▶ Transport means;
- ▶ Gold, weight of which exceeds 125 grams and which is not presented as jewelry;
- ▶ Precious stones;
- ▶ Goods, export of which from the territory of Georgia require special permits or licenses, except goods of Georgian cultural heritage subjected to special permit for export;
- ▶ Goods exempted from VAT according to article 168 of Tax Code of Georgia.

