



MINISTRY OF FINANCE  
OF GEORGIA



REVENUE  
SERVICE



## Exemption of goods from duties and declaring

**Fair, Simple and Reliable**

## What quantity of goods are being exempted from duties ?

**The following goods of non-economic purpose imported through land and marine customs checkpoints are exempt from duties:**

- ▶ food products with value up to GEL 500 and total weight not exceeding 30 kg imported by physical person once per calendar day;
- ▶ goods with value up to GEL 500 and total weight not exceeding 30 kg imported by physical person once per 30 calendar days (except foods products and liquids for electric cigarettes);
- ▶ once per 30 calendar days, the importation of 200 pcs cigarettes or 50 pcs cigars or 50 pcs cigarillos, or 200 pcs tobacco products (tobacco products, without burning process, used for steam producing), or 10 pcs capsules with tobacco content or 250 grams of other tobacco products (except the raw tobacco), or combination of the aforementioned tobacco products, if the total percentages of each tobacco product share do not exceed 100 (percentage in relation to relevant limit), or 50 ml electronic cigarette liquids, Carried in hand luggage /baggage, of a strictly non-commercial nature (for personal or family use, and/or as a gift);
- ▶ once per 30 calendar days, importation of alcoholic beverages by a passenger with his hand luggage /baggage, of a strictly non-commercial nature (for personal or family use, and/or as a gift), as follows:
  - 1 liter of alcoholic beverage of an alcoholic strength by volume of 22% or higher, or undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher in total;  
or
  - 2 liters of alcoholic beverage of an alcoholic strength by volume of less than 22%;  
or
  - combination of the aforementioned alcoholic beverages (except beer and wine), if the total percentages of each alcoholic beverage share don't exceed 100;  
or
  - 4 liters of wine;  
and
  - 16 liters of beer.

Passenger shall be entitled to enjoy tax benefit for tobacco products and alcoholic beverages upon reaching the age of 18.

**The following goods of non-economic purpose imported through air custom checkpoints are exempt from taxes:**

- ▶ food products with value up to GEL 500 and total weight not exceeding 30 kg imported by physical person per calendar day;
- ▶ goods with value up to GEL 3000 and total weight not exceeding 30 kg (except foods products and liquids for electric cigarette) imported by physical person;
- ▶ once per calendar day the importation of 200 pcs cigarettes or 50 pcs cigars or 50 pcs cigarillos, or 200 pcs tobacco products (tobacco products, without burning process, used for steam producing), or 10 pcs capsules with tobacco content or 250 grams of other tobacco products (except the raw tobacco), or combination of the aforementioned tobacco products, if the total percentages of each tobacco product share do not exceed 100 (percentage in relation to relevant limit), or 50 ml electronic cigarette liquids, Carried in hand luggage /baggage, of a strictly non-commercial nature (for personal or family use, and/or as a gift);
- ▶ once per calendar day, importation of alcoholic beverages by a passenger with his hand luggage /baggage, of a strictly non-commercial nature (for personal or family use, and/or as a gift), as follows:
  - 1 liter of alcoholic beverage of an alcoholic strength by volume of 22% or higher, or undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher in total;  
or
  - 2 liters of alcoholic beverage of an alcoholic strength by volume of less than 22%;  
or
  - combination of the aforementioned alcoholic beverages (except beer and wine), if the total percentages of each alcoholic beverage share don't exceed 100;  
or
  - 4 liters of wine;  
and
  - 16 liters of beer.

Passenger shall be entitled to enjoy tax benefit for tobacco products and alcoholic beverages upon reaching the age of 18.

## **The following goods of non-economic purpose imported by post mail are exempt from taxes:**

- ▶ food products with value up to GEL 500 and total weight not exceeding 30 kg imported by physical person per calendar day;
- ▶ goods with value up to GEL 300 and total weight not exceeding 30 kg imported by physical person (except foods products and liquids for electric cigarettes);
- ▶ importation of 200 pcs cigarettes or 50 pcs cigars or 50 pcs cigarillos, or 200 pcs tobacco products (tobacco products, without burning process, used for steam producing), or 10 pcs capsules with tobacco content or 250 grams of other tobacco products (except the raw tobacco), or combination of the aforementioned tobacco products, if the total percentages of each tobacco product share do not exceed 100 (percentage in relation to relevant limit), or 50 ml electronic cigarette liquids, also the importation of 4 liters of alcoholic beverages.

Passenger shall be entitled to enjoy tax benefit for tobacco products and alcoholic beverages upon reaching the age of 18.

## **The following goods of non-economic purpose, imported through any custom checkpoints, also by post mail are exempt from duties:**

- ▶ goods with value up to GEL 15 000 imported to Georgia by physical person after being abroad more than every 6 months (except vehicles, excisable goods and food products);
- ▶ for diplomatic officials returning from business mission from diplomatic mission or consular office of Georgia in accordance with rotation rule - additionally, import of goods intended for personal use (one vehicle, refrigerator, computer and 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 (including furniture, household items, one vehicle per family).

## Remember!

**Above-mentioned goods must not be intended for economic activities otherwise, the goods will be subjected to declaration, regardless of their quantity and value.**

## In which cases is the physical person obliged to declare goods?

- ▶ during import/export of goods intended for economic activities (regardless its quantity and value);
- ▶ if import of goods is restricted or/and permit or license is required;
- ▶ if quantity or/and value of imported goods exceeds exemption limit established by Tax Code of Georgia
- ▶ in case of applying existing benefits for being abroad more than every 6 months period and entering Georgia for permanent residence;
- ▶ in cases of movement of cash, checks or/and other securities on the customs border of Georgia (national or/and foreign currency), if their total sum exceeds GEL 30 000 or its equivalent in other currency.

## For which goods is it mandatory to submit the permit and certificate additionally?

- ▶ Weapons or explosive material;
- ▶ Narcotic Drugs or psychotropic substance;
- ▶ Antique or piece of art;
- ▶ Poisonous substance or medicines;
- ▶ Plant and / or animal, their parts or products derived from them;
- ▶ High frequency radio-electronic device, communication means;
- ▶ Radioactive material;
- ▶ Residues (including radioactive waste);
- ▶ Ozone depleting substance;
- ▶ Treatment means subject to special control.

## **Additional information**

**Goods exempted from import fee –article 199 of Tax Code of Georgia.**

**Goods exempted from excise - article 194 of Tax Code of Georgia.**

**Goods exempted from value added tax (VAT) - article 168 of Tax Code of Georgia.**