

Tax Legislation Updates

In April 2021, no amendments were made to the Georgian tax legislation.

Other Legal Updates

Ordinance of the Government of Georgia on Determining Days Off

The Government of Georgia has exercised its power granted by the Organic Law of Georgia the Labour Code of Georgia and due to epidemiological situation in the country second time announced days off. In particular, according to Ordinance No175 of 16th April 2021, the Government of Georgia declared that the days from 4 May to 8 May 2021 inclusive and from 10 May to 11 May 2021 inclusive shall be days off. Thus, taking into account the days off defined by the Labour Code of Georgia (Easter days and the day of commemoration of St. Andrew the Apostle) and the days off defined by the government ordinance, the days from April 30 to May 12, 2021 inclusive, are days off. Accordingly, the issues concerning remuneration for labour, provided within the period of days off, as well as requesting other days off instead of those, determined by government ordinance, are determined by the Labour Code of Georgia.

Meanwhile, the Minister of the Internally Displaced Persons from the Occupied Territories, Labour, Health and Social Affairs of Georgia and The Minister of Environmental Protection and Agriculture of Georgia on 23rd April 2021 have adopted the joint order, which provides the list of the entrepreneurs or the entrepreneurial activities, on which the provisions of the ordinance No 175 shall not apply in order to ensure constant functioning those fields, for the management of epidemiological conditions, the exercise of state power and the normal functioning of society. Such areas and activities include:

- Institutions providing primary health care and inpatient care;
- Medical providers implementing Covid-19 management measures, including prevention,

diagnosis and treatment, regardless of funding source;

- Pharmaceutical activity;
- Specialized 24-hour care institutions and mobile groups of Sub-Program “Homeless Child Shelter” of the State Program for “Social Rehabilitation and Child Care”;
- Production/distribution, sale of food/animal feed;
- Road freight transportation;
- Rail and air transportation;
- Airport, port and navigation services;
- Postal and courier services;
- Water supply activities, electricity generation, electricity and gas transmission, distribution, supply and trade. As well as oil and gas extraction operations;
- Legal entities under public and private law and individuals responsible for delivering services related to the placement of persons in the mandatory quarantine, their transportation, feeding, providing cleaning and security services in the quarantine zones and the creation of appropriate conditions during the quarantine period;
- Rescue services;
- Oxygen production and supply services;
- Enterprises with a constant technological cycle (enterprises where it is impossible to stop operations due to their technological nature);
- Services, relating to funerals;
- Metallurgy, mining industry, fossil enrichment works, as well as other necessary activities necessary for the complete and safe implementation of these works;
- Waste management;
- Activities related to the infrastructure projects to be implemented by the entities within the system of the Ministry of Regional Development and Infrastructure of Georgia and the entities under the management of the Ministry, as well as the municipalities;
- Production, processing, distribution, sale of food/animal feed, veterinary preparations, agrochemicals;
- Provision of agricultural services;

The decree #322 of the Government of Georgia on the Approval of Isolation and Quarantine Rules of 23 May, 2020, has undergone another amendment on April 27, 2021 according to which the restrictions on movement are temporarily changed. In particular, according to the amendment:

- Restrictions on movement from 1 May 2021 to 2 May 2021 will apply from 23:00 to 04:00. On other days the restriction is still valid from 21:00 to 05:00;
- From May 3, 2021 to May 12, 2021, the operation of public transport within the administrative boundaries of municipalities will be suspended, including the city of Tbilisi, where the functioning of metro and ropeway will be suspended as well;
- From May 2, 2021 to May 4, 2021, entry to the cemetery area is prohibited;

Amendments to the Code of Civil Procedure

Pursuant to the amendments to the Code of Civil Procedure of 30 March 2021 (published 13 April 2021) the issue of handing over the summons to a defendant residing in a foreign country has been regulated in a new way. In particular, according to the amendment, if a document certifying the handing over of a judicial summons sent abroad is not received, the summons shall be deemed served on a party, if it was sent in accordance with the procedures established by the Hague Convention of 15 November 1965 on the Service Abroad of Judicial and Extrajudicial Documents in Civil or Commercial Matters and if every reasonable effort has been made to submit it, provided that at least 6 months have elapsed from the date of first dispatch of these documents and the trial judge has considered that to be sufficient.

According to the amendment, if the implementation of the relevant procedures for the serving of a court summons abroad makes it impossible to comply with the time limits for procedural actions set by the Civil Procedure Code, the term for hearing the case will be extended for the relevant time period.

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