

## Tax and Legal Newsletter

### Tax legislation Updates

No significant amendments have been made in Georgian Tax Legislation in July, 2018.

### Other Legal Updates

#### General Administrative Code of Georgia

General Administrative Code of Georgia has been amended. The amendment contains clauses regarding protection of personal data.

According to the amendment, the public institution is obliged to not disclose the personal data without the consent of the persons themselves, except for the cases envisaged by the law when it is necessary to secure public or public safety, to protect public interests, health or others' rights. The personal data of the candidates, as well as nominated candidates, is public.

#### Administrative Procedure Code of Georgia

In the light of the issue of labour safety in Georgia, to the Administrative Procedure Code has been added a new chapter - Administrative Proceedings with Regard to Suspension of Working Process for Violation of Labour Safety Norms.

This chapter discusses the terms and conditions for consideration of the application of suspension of the employment process presented by the Labour Safety Regulations Protection Work Inspection Service of Ministry of the Internally Displaced Persons from the Occupied Territories, Labour, Health and Social Affairs

of Georgia, as well as the procedures for appealing the decision on approval, partial approval or non-approval of suspension of work process.

The court will discuss the mediation of the suspension of the working process within 48 hours without notifying the parties. A complaint on the ruling on non-approval, partial approval or approval of suspension of the work process shall be filed within 48 hours from the delivery of a copy of the ruling to the Party. The judge shall send a complaint with the case materials immediately to the Court of Appeals. Copies of the complaint and attached case materials are also sent to the other side. The Court of Appeals shall be discuss the complaint only within 48 hours after the filing. The decision of the Court of Appeals is final and binding and can not be appealed.

### Important Court Cases

Supreme Court of Georgia has made an important decision regarding improvement of construction offence.

The plaintiff requested annulment of the individual administrative-legal act on the imposition of fine, because he had performed order of the supervision service regarding dismantling of illegal construction. The Court of First Instance did not satisfy the claim, while the Court of Appeals has annulled the appealed individual administrative-legal act by the new decision and ordered the relevant authority to issue a new administrative-legal act.

The Court of Cassation fully upheld the legal conclusions made by the Court of Appeals and found that the applicant had set up the bloc form without proper permit documentation, but the documents protected in the proceedings also verified the fact that



the bloc's dismantling was confirmed. It is not defined whether this action was preceded by issuing a disputed order or not. The impugned order does not include the discussion of the fact of the existence of a lens foundation (according to the plaintiff's indication). Since the administrative body is obliged to justify lawfulness of the administrative-legal act, especially when non-fulfilment the ordinance is subject to the possibility of using the responsibility of liability. Tbilisi City Hall, at least, was obliged to justify the using a liability measure even in case the existence of a foundation on the disputed facility.

Consequently, the Court of Cassation found that the decision of the Court of Appeals was correct and left the decision unchanged.

This decision is fully available on the web. Page of the Supreme Court of Georgia with case number bs-478-467 (2k14).



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