



- ca) per 1 kg of goods, less than 10 000 kg of weight - 1 tetri per kg;
- cb) per 1 kg of goods, more than 10 000 kg of weight – 100 lari and additional 0,3 tetri;
- cc) per 1 kg of exhibition goods - 2,5 tetri ;
- d) for customs inspection and customs clearance of transport vehicles to be brought into the territory of Georgia for a period of more than 24 hours - 10 lari per unit of transport vehicle;
- e) for granting licences by customs agencies:
  - ea) for founding a customs warehouse:
    - floor space of less than 1000 square metres- 5000 lari;
    - floor space from 1000 square metres to 2000 sq.mt. - 10 000 lari;
    - floor space of more than 2000 square metres. - 15 000 lari;
  - eb) for establishing a duty free retail store - 10 000 lari;
  - ec) for processing goods on the customs territory - 1000 lari;
  - ed) for processing goods outside the customs territory - 2000 lari;
  - ee) for processing goods under customs control - 1000 lari;
  - ef) for customs broker's activity - 3000 lari;
  - eg) for granting a licence for customs carrier activity - 3000 lari;

#### ARTICLE 6. EXEMPTIONS FROM CUSTOMS FEES PAYMENT.

The following shall be exempt from payment of customs fees:

- a) import of goods for the purpose of alleviating natural disasters, accidents and catastrophes, and humanitarian aid;
- b) import of goods under the agreement on grants, according to the rule determined in the Decree of the President of Georgia;
- c) goods intended for the official use of the diplomatic and similar representations of foreign countries, as well as goods for the personal use of diplomatic, administrative and technical personnel of these representations (including family members living with them);
- d) goods of less than 50 kg of weight intended for the personal use of natural persons.

1. The assessment and collection of customs fees for customs inspection and customs clearance of goods shall be conducted in accordance with the Customs Code and the law of Georgia “on Customs Duty”.

2. Customs agencies shall be responsible for ensuring observance of the Legislation of Georgia On Fees by tax payers, and for controlling its application.

#### ARTICLE 8. TRANSITIONAL PROVISIONS.

The Ministry of Finance of Georgia, within a period of one month from the date this law becomes effective, shall develop and approve instructions on methods of assessing and / or collecting customs fees paid for customs inspection and customs clearance.

#### ARTICLE 9. CONCLUSIVE PROVISIONS.