

Law of Georgia On Customs Duty

Article 1. General Provisions

The customs duty is the mandatory contribution to the state budget for movement of goods at the customs border of Georgia.

Article 2. Customs Duty Payer

A person moving goods at the customs border of Georgia is a payer of customs duty.

Article 3. Subject of Duty

The customs value of goods having been moved at the customs border of Georgia is subject to duty.

Article 4. Customs Duty Exemption

The following is exempted from the customs duty:

- a) export of goods;
- b) a) 4732 0 TD.Elwwh23.D.Elwbrom om t-46t(4732 0)TjTβ82(TD.000n3Then05 Tcoms border of Geor

of Georgia under consent of the President of Georgia with respect of the rate of discount

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| 3808 20 | - fungicides; |
| 3808 30 100 | - herbicides; |
| 3808 90 000 | - seed treating preparations; |
| 3904 10 000 | - polyvinylchloride without admixture of other substances; |
| 4001 | - natural rubber; |
| 4702 00 000 | - wood cellulose, soluble properties; |
| 5001 | - silkworm cocoon fit for winding; |
| 5101 | - wool not combed; |
| 5106 and 5107 | - worsted for retail trade; |
| 5203 00 000 | - cotton fibre, combed; |
| 5204 | - synthetic complex thread for retail trade; |
| 7207 | - semi-products of plain steel and iron; |
| 7208 | - sheet steel; |
| 7216 | - plain steel and iron angle bars, sections and special profiles; |
| 7408 | - copper wire; |
| 7606 | - sheet aluminium; |
| 8713, 8714 20 000 | - carriages for invalids and their spares. |
4. Import of other goods in subject to the rate of 12% of customs duty, the same rate shall be applied to the import of oil products, including import from CIS-countries.
 5. The customs duty shall be paid before the customs clearance of goods.
The customs declaration shall be the ground for payment of customs duty.
When determining the amount of duty the foreign currency shall be converted into the national currency of Georgia at the rate of the National Bank of Georgia fixed by the day of issuance of the goods and customs entry.
 6. Customs value of imported goods shall be determined for imposition of the duty with respect of the contract amount but not less than world-wide average value established by the Ministry of Economy and agreed by the Parliamentary Committees for Finance & Budget and Economic Reforms & Policy.
 7. Customs duties are levied by the customs bodies of Georgia.
 8. Amount of customs duty shall totally enter the state budget of Georgia.

Article 6. Responsibility of Payers and Customs Bodies Control

The customs bodies shall bear the responsibility for providing the proper protection of the applicable law on customs duty by payers and for control over its use.

President of Georgia

Eduard Shevardnadze

Tbilisi