



Georgia

**CUSTOMS MEASURES TO MITIGATE THE EFFECTS OF THE COVID-19 PANDEMIC**

22 June 2020

Facilitating the Cross-border Movement of Relief and Essential Supplies	Supporting the Economy and Sustaining Supply Chain Continuity	Protecting staff	Protecting society
<p><b>Coordinate and cooperate with other government agencies with the objective of speeding up the clearance of relief goods.</b></p> <ul style="list-style-type: none"> <li>On January 23 Coordination Council was established by PM of Georgia that meets on regular bases.</li> <li>Due to IBM model the customs clearance process is streamlined.</li> </ul>	<p><b>Introduce tax relief measures, such as extending payment of duties, payment of duties in installments, and duty drawback.</b></p> <ul style="list-style-type: none"> <li>The supply or import of goods for medical purposes has been exempt from VAT until October 1, 2020</li> <li>Taxpayers whose activities are related to the tourist sector and taxpayers, who had to suspend their business activities because of COVID-19, may defer tax payment until the 1st of November, 2020 for the declared income and property taxes.</li> </ul>	<p><b>Provides personal protection equipment to staff, such as masks, gloves, sanitizers, etc.</b></p> <p>From March 2 and onwards on a constant basis disinfection works are carried out in public transport, streets, education and other premises.</p> <p>Customs authority of Georgia ensures the delivery of sanitizing means to conduct disinfection works of all premises and means of transportation and ensures proper coordination and implementation such measures.</p> <p>Customs officers and public sector employees have been</p>	<p><b>Ensure appropriate integration for preparedness and response.</b></p> <p>January 23 – one month prior to first COVID-19 case in Georgia, the Prime minister of Georgia initiated the creation of an Interagency Coordination Council to develop the package of measures in response to COVID-19 pandemic, which includes social, economic and health-related measures. Packages of measures are developed and introduced in several stages.</p> <p>January 28 - the Government adopted the Action plan in response to COVID-19 pandemic. All passengers returning from China and later on from other high-risk countries (South Korea, Iran, Italy, Germany, Spain, France, Austria, Switzerland, Norway and Denmark) are subject to mandatory quarantine (self-isolation or quarantine area) for a period of 14 days.</p>



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	<p>In order to receive the above mentioned four-month deferment tax privilege, taxpayers are obliged to submit electronic form to GRS via taxpayer's portal.</p> <ul style="list-style-type: none"><li>• Starting from May 1, employees working in private sectors, whose remuneration does not exceed 1500 GEL, will be exempt from PIT (personal income tax) on the amount of 750 Gel for following 6-month period.</li><li>• Tourist sector is exempt from property tax for 2020.</li><li>• Companies in the tourist sectors are deferred on the payment of CIP (corporate income tax) till the end of the year.</li><li>• Subsidies of bank credits to Hotels with up to 50 rooms.</li><li>• 80% subsidies of bank loans on the first 5 mln Gel to all Hotels with turnover of up to 20 mln Gel</li></ul>	<p>equipped with personal protective means (masks, gloves, sanitizers and disinfection substances).</p> <p>All means of transportation entering the customs territory of Georgia are subject to disinfection and, in case of transit, shall leave the territory within 24h (or 48h aiming at particular customs crossing point).</p>	<p>January 29 – all flights from China were suspended. Thermo screenings are taking place in all airports, and step-by-step 12 customs crossing points are equipped with necessary equipment to conduct thermo screening of passengers. All passengers are being informed and checked 24/7.</p> <p>12 February - Ministry of Health worked out methodological recommendations and protocols to be followed throughout the country.</p> <p>26 February - flights and road communication suspended with Iran.</p> <p>March 2 – study process, all educational, sport, and cultural and other activities have been postponed.</p> <p>March 2 – to ensure coordinated and timely implementation of all adopted measures, ad-hoc working groups are established under the Governors of all regions of Georgia.</p> <p>March 4 – quarantine areas set.</p> <p>March 6 – flights from Italy suspended.</p>
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			<p>March 12 – stricter rules for self-isolation, monitored by Ministry of Internal Affairs together with National Disease Control Center.</p> <p>March 12 - public employees, as well as private sector (certain exemptions exist) are working from homes.</p> <p>March 13 – operational group established under the Ministry of environmental protection and agriculture to manage food stocks and reserves.</p> <p>March 14 - 16 – step-by-step restriction on international movement introduced.</p> <p>18 March – foreign citizens are banned from entering the territory of Georgia.</p> <p>March 23 – Time period for entering into the territory of Georgia has been set for the citizens of Georgia, while entrance is allowed solely via certain customs crossing points prescribed by the Government.</p> <p>March 18 – ban on operation of taxis and restaurants, as well as other preventive measures have been introduced.</p>
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			<p>March 21 – May 22 - State of emergency has been introduced on the whole territory of Georgia.</p> <p>March 22 – ban on all types of air, passenger, road and sea transportation.</p> <p>March 31 – creation of Operational Management Council subordinated to and in parallel with the Interagency Coordination Council. It operates 24/7 and has been charged with full coordination of decisions taken by the interagency council.</p>
<p><b>Prioritize the clearance of relief consignments on the basis of a list of essential items.</b></p> <p>The list of goods intended for treatment/ medical purposes subject to special tax regime has been expanded. Covid-19 tests and PPE were added to the list</p>	<p><b>Waive penalties for delays that are due to late arrival of commercial documents from exporting countries.</b></p> <p>According to Georgian legislation there are no penalties for delays of submitting commercial documents.</p>	<p><b>Apply social distancing measures.</b></p> <p>Starting from March 22 - Mandatory 14-day quarantine for all citizens returning from abroad.</p> <p>In response to COVID-19 pandemic, starting from March 31 the Government has introduced the ban on all public transportation within the municipalities (till April 27) and between them.</p>	<p><b>Make COVID-19 related information available on official web-site and social media accounts.</b></p> <p>The meetings of the Coordination Council are held on a daily basis, and daily briefings are streamlined via TV channels and social media platforms.</p> <p>March 3 - creation of separate web-page (<a href="http://www.StopCoV.ge">www.StopCoV.ge</a>) designated to provide full and updated information on the current state of affairs in country and worldwide, as well as statistical data on infected and recovered patients, and enables all interested parties to obtain detailed information on measures</p>



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		<p>In addition, during the Easter period (April 7- 22), the ban also includes transportation by personal automobiles.</p> <p>Entry to and exit from (exempt for agricultural, expedition and delivery service providers) four major cities – Tbilisi, Kutaisi, Batumi, Rustavi – have been suspended.</p> <p>While operating personal automobiles, the passengers shall respect certain rules: transportation only up to 3 persons, including the driver, while passengers taking only backseats.</p> <p>All citizens are required to respect social distancing rules of 2 meters, and are obliged to equip themselves with protective masks and gloves while entering into public areas and supermarkets.</p> <p>The limited number of customers are accepted to</p>	<p>(economic, social, health-related, etc.) taken by the Government in response to the pandemic.</p> <p>In addition, the Government is operating a hot line (144) where citizens 24/7 can update themselves on measures taken by the Government in response to COVID-19 pandemic.</p> <p>Similar hot lines are operated by the Ministry of Health (15 05) and National Disease Control Agency (116 001) – which update citizens on health-related matters.</p> <p>While all business-related questions (benefits and restrictions regarding taxes and customs) can be obtained via RS hot line (2 299 299).</p> <p>Video commercials have been prepared and circulated via media channels.</p> <p>Special brochures, information leaflets and posters have been printed (in 6 languages) and distributed.</p> <p>These leaflets contain information on the steps, to be followed by drivers of cargo vehicles entering customs territory of Georgia, namely:</p>
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		<p>supermarkets and sanitizers are installed in all big supermarkets.</p> <p>Gathering of more than 10 people has been banned.</p>	<ul style="list-style-type: none"><li>- Upon the completion of customs procedures, drivers are asked to proceed immediately to the point of destination;</li><li>- Stops are allowed only at the places specifically designated for such purposes (4 STOP POINTS have been established);</li><li>- Transit vehicles shall leave the territory within 24 h (48h in case of Kazbegi customs crossing point);</li><li>- In case of entry by ferry – within 7 calendar days;</li><li>- Making of on-line payments and using of personal protection equipment are highly encouraged.</li></ul> <p>Information on existing restrictions have been circulated via sms services.</p>
<p>Clear relief consignments as a matter of priority.</p>	<p><b>Introduce facilitative measures with regard to the requirements to submit original documents or to stamp certain documents.</b></p> <p>As usual practice for import purposes only two documents- CMR (transport document) and commercial invoice are</p>	<p><b>Encourage the use of electronic services in conducting business with Customs.</b></p> <p>Provision of electronic and distance services to society has been strengthened.</p>	<p><b>Share advance passenger information (API) with sanitary control authorities.</b></p> <p>Starting from 27 February, customs officials together with epidemiologists 24/7 are conducting sanitary-quarantine measures.</p>



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	<p>mandatory; In case of transit only CMR shall be submitted to customs. In both cases original and copy are acceptable</p> <p>Due to Covid-19 the copy of origin certificate- EURO 1 can be submitted certified by the declarant with signature and stamp, in accordance with the requirements both electronically or in material form.</p> <p>Import of goods subject to phytosanitary control shall be carried out without the prior notification or phytosanitary certificate or a permit for the import of products of plant origin subject to phytosanitary control;</p> <p>Import of goods subject to veterinary control shall be carried out without the prior notice on the basis of a prior notification of a veterinary certificate or health certificate.</p> <p>Introduction of new veterinary control measures has been postponed from April 1, 2020 to</p>	<p>March 12 - Tax and Customs authority of Georgia offered a number of distance services to their citizens aiming at fulfilling their tax and customs liabilities.</p> <p>To encourage provision of electronic services, the electronic payment of the road use fee by the owner / driver of a truck carrying transit cargo has been introduced.</p>	
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	October 20, 2020.		
<b>Provides for the lodging of a simplified Goods declaration or of a provisional or incomplete Goods declaration.</b>	<b>Provide greater facilities to ATA carnet holders when the temporarily imported goods cannot be re-exported due to a state of emergency</b>		<b>Intercept the trafficking of counterfeited medical supplies.</b>  Importers are required to submit preliminary form containing certain types of information (name, number, country of manufacturing, registration number) on medical stuff to be imported to Georgia, which is checked and verified based on risk-management platform. In case there is a request from Medical Activities regulation agency to restrict the importation of certain categories of medicaments, the red category will be assigned to them by risk-management program and the submission of preliminary form will be denied unless removed by importer.  Those medicaments that fall under red category are registered separately and subject to additional consideration.  Following the decision taken by customs authorities, these types of medicaments may be subjected to following actions: destroyed, returned to taxpayer, prohibit importation, send back, other.





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			Moreover, based on accumulated information, the so called “black list” is created by the program.
<p><b>Provide for pre-arrival processing of the Goods declaration and release of the goods upon arrival.</b></p> <p>All customs clearance offices continue to operate in the usual mode. At the same time, in order to carry out the customs procedures required for free circulation (import) or export operations, it is recommended to use electronic services including advance declaration. Thus, finalizing all procedures at the border.</p>	<p><b>Set up crisis teams to ensure the overall performance of customs tasks. Take measures to guarantee personnel availability in the long term. Operate a 24/7 customs clearance system.</b></p> <p>Customs check points and clearance zones operate 24/7.</p>		
<p><b>Apply risk management and perform inspections on relief goods only if deemed high risk. Ensure inspections by other government agencies and inspections by Customs are coordinated and, if</b></p>	<p><b>Create a Helpdesk online or by phone that can serve as a single window for the trade to reach out to.</b></p> <p>Special information portal has been introduced with detailed information about customs</p>		



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<p><b>possible, carried out at the same time.</b></p> <p>Under the IBM concept, the Sanitary, Phyto-sanitary and Veterinary control at the border is responsibility of Customs department implemented in coordination with National Food Agency</p>	<p>operations and procedures <a href="https://www.rs.ge/6461#">https://www.rs.ge/6461#</a></p>		
<p><b>Advocate for or support the waiving or suspension of import duties and taxes for relief items.</b></p>	<p><b>Apply risk management to keep physical inspections to the minimum necessary and speed up Customs clearance.</b></p> <p>In order to facilitate trade, the number of physical inspections (both clearance and border inspections) has been reduced for import/export and transit movements.</p> <p>Customs Department has implemented a number of changes in the customs risk management system, including risk profiles selectivity percentage - a temporary measure to support supply chain of essential goods</p>		



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	and address the requirements of the Government measures during state of emergency.		
	<p><b>Designate priority lanes for freight transport and introduce measures to guarantee the supply chain continuity.</b></p> <p>Due to IBM approach, exchange of information and simplified procedures the speed of inbound movement significantly exceeds the outbound flow of the bordering country, thus avoiding queues at the customs points of entry.</p>		
	<p><b>Facilitate the continuation of transportation by road, including or goods in transit, in cases where drivers of the means of transports has COVID-19 symptoms</b></p> <p>At the first stage, in case the drivers of vehicles reveal any COVID-19 symptoms, on the point of entry, the foreign trailers and the driver were replaced by Georgian trailers and drivers thereof, while,</p>		



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the trucks were subject to disinfection.

At the second stage, transit trucks are accompanied by MIA to the points of exit; drivers from high – risk countries entering the territory are subject to medical checks, and in case of symptoms, are replaced by other natural persons.

At the third stage, upon the completion of customs procedures, drivers of cargo are asked to proceed immediately, non-stop, to the points of destination.

Stops are allowed only on specially designated areas - STOP POINT, at the points for purchasing the compulsory civil liability insurance policy-

(<https://www.tpl.ge/en/salespoints>) and in the parking lots located near the customs checkpoint);

At a STOP POINT, the driver has the right to stop off, refuel, purchase a road usage card, clean up and purchase items/food for personal use;

In case of problems (vehicle



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	<p>malfunction, deterioration of health, etc.), the driver should contact the relevant services and stay in the car cabin before they arrive. For these purposes, the driver shall call 112 - the Emergency and Operative Response Center of the Ministry of Internal Affairs of Georgia.</p>		