

Customs Services  
Representing tomorrow



### Deloitte Tax & Legal offers the following Customs services to businesses:

- Legal assistance while carrying out re-exports
- Registration and operation of warehouse
- Registration and operation of Special Trade Companies

### How can Deloitte Tax & Legal team help?

We are experienced in relations with the tax authorities of Georgia and offer support and guidance on compliance with the rules set by the tax legislation. In particular, we can provide assistance with:

- Preparing the necessary documents
- Carrying out the registration procedures with the Tax Bodies
- Aiding the client post-registration in order to comply with the binding rules.



### Special Trade Company (STC)

Special Trade Company is a legal entity that has obtained such status in order to conduct the activities within the Warehouse. Status of a Special Trade Company can be granted to a legal entity that has only such purpose.

The Special Trade Company status has the following advantages:

- Re-export foreign goods

- Ability to supply any enterprises with the foreign goods

- Ability to purchase the foreign goods with no less than customs value, from the enterprises not having the status of Special Trade Companies, in order to conduct future re-export or/and supply.

Besides the income being received from the above-mentioned activities STC is also allowed to receive the following income:

- Profit tax exempt revenue;

- Supply of fixed assets used in its economic activities for more than two years

- Income, except as envisaged above, being received from Georgian sources not exceeding 1,000,000 GEL and 5% of customs value of imported foreign goods in Georgia during a calendar year.

A foreign legal entity executing economic activities through a permanent establishment in Georgia is entitled to register a separate enterprise in order to obtain the status and carry out the above-listed activities.



## Re-export

Re-export of goods through the customs territory of Georgia is exempt from taxation.

The re-export customs procedures are applied to following cases:

When a declarant directly indicates the intent to re-export goods and place them in the temporary storage facility with the said purpose

When a declarant intends to re-export the goods placed in a customs warehouse, for inward processing the temporary admission procedures

When an unregistered vehicle is presented: only for the predefined period of time from the moment of its entrance onto the territory of Georgia

When a foreign individual enters the territory of Georgia with a truck of foreign registration if the means of transport shall leave the country within 45 calendar years. In case the means of transport is a passenger car, bus or motorcycle (engine over 50 cm<sup>3</sup>) the term of staying on the territory of Georgia is 90 days

When the goods are re-exported based on customs movement certificate

When it is identified that the commodities under the import customs procedures are faulty or its quantity, quality, packaging or description does not match the terms and conditions of the contract and are thus returned to the supplier or person indicated



## Warehouse

A warehouse is a place registered as such in the Revenue Service of Georgia, in which the owner can store imported goods or goods intended for exportation with foreign status as well as the goods intended for export under export procedures with foreign status and the goods placed under export procedure with Georgian status.

Warehouse provides its owner of goods with the following benefits:

Unlimited time period to store the goods in the warehouse

Possibility to transfer the title of ownership over the goods which are temporarily in a warehouse or stored in a warehouse under the customs warehouse customs procedure on the basis of the contract made in writing by and between the commodity owner and any other entity

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