



Georgia

Deloitte Legal

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Georgian Legal News Refer to the Law

Legislation on Anti-Dumping Duties in Georgia

Georgia introduced a law on anti-dumping measures in trade, effective from 1 January 2021. Its main objective is to protect the local industry from import dumping in the customs territory of Georgia (except the free industrial zone).

According to the law, Georgia's LEPL Competition Agency ("the Agency") investigates suspected instances of dumping and reports them to the Government of Georgia to introduce, revise, or discontinue anti-dumping tariffs. To prevent potential damage to the local producers, the Agency may request that interim anti-dumping measures be introduced by the Government of Georgia even before the investigation is completed.

The Agency will launch investigation based on an application filed by (or on behalf of) the local industry players.

On 1 June 2021, the Government adopted the following ordinances to complement the anti-dumping law:

- Ordinance No 249 on approval of the rules and procedures of investigation for the purposes of introducing anti-dumping measures in trade
- Ordinance No 250 on the procedure for making a decision by the Government of Georgia on the introduction of anti-dumping measures in trade
- Ordinance No 251 on the procedure for administering the interim anti-dumping measures and introducing special anti-dumping tariffs.

The Ordinances specify the following:

- The special anti-dumping tariff is set as a fixed percentage of the customs value of imported goods and may be introduced for up to five years;
- The interim anti-dumping measures include:
 - cash deposit or guarantee to be placed by importer; and
 - interim anti-dumping tariffs set as a percentage of the customs value of imported goods.
- LEPL Revenue Service is appointed to administer the interim anti-dumping measures/tariffs.

International Agreements

On 25 May 2021, the Parliament of Georgia ratified two important international agreements:

- The Convention between Georgia and Japan for the Elimination of Double Taxation with respect to Taxes on Income and the Prevention of Tax Evasion and Avoidance
- The Agreement Between Georgia and the Hong Kong Special Administrative Region of the People's Republic of China for the Elimination of Double Taxation with respect to Taxes on Income and on Capital and the Prevention of Tax Evasion and Avoidance.

Contacts

If you have any questions regarding the information provided in this newsletter, please contact one of the Tax & Legal professionals at our Deloitte office in Georgia:



Giorgi Tavartkiladze

Director of Tax & Legal Department

gtavartkiladze@deloitte.ge



Giorgi Khurodze

MLB (Bucerius/WHU)

Head of Legal,
Attorney at Law

gkhurodze@deloitte.ge

Tbilisi

King David Business Center

12 Merab Aleksidze Street, 15th floor

Tbilisi, 0171,

Georgia

Tel: +995 (32) 224 45 66

Fax: +995 (32) 224 45 69

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