



Georgia

Deloitte Legal

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## Georgian Legal News Refer to the Law

### Head of Revenue Service issues Order No 3751

The Order enters into force on 1 March 2022, regulating a number of issues:

- the status of VAT payer
- granting and revoking the status of unqualified VAT payer
- transfer of the taxpayer to the special rule regarding the use of the VAT tax invoice
- VAT deduction on the basis of an electronic VAT tax invoice issued by taxpayer using the special rule
- The basis for termination of the special rule regarding the use of the VAT tax invoice.

## List of facilities subject to mandatory video surveillance released

On 2 March, 2022, the Government of Georgia adopted Resolution No 101, containing a list of facilities, outer perimeter of which is subject to mandatory photo and/or video surveillance and requirements for the equipment used.

According to the Resolution, installation of video surveillance system is mandatory on the buildings of wholesale trade, hospitality (hotels, motels), and catering (restaurants, bars, etc.) organisations, whose VAT able turnover in any successive 12 calendar months has exceeded GEL 500,000. In-scope facilities are to ensure compliance by 1 June 2023.

For certain organisations, mandatory video surveillance is required irrespective of their VATable turnover:

- cigar bars
- markets and shopping malls
- casinos, gambling clubs, bookmakers, slot machine, lotto, and bingo clubs
- gas/petrol/filling stations, car service stations/complexes
- in-patient medical facilities and pharmacies
- microfinance organisations, currency exchange offices and lending entities
- educational institutions
- other facilities, whose licence, permit, registration, or authorisation requires video surveillance.

The purpose of the Resolution is to prevent crime and protect the safety and property of individuals.

## Bill on Protection of Consumer Rights

On 15 March 2022, the Bill on Protection of Consumer Rights passed the second reading at the Parliament of Georgia.

The Bill adopts six EU directives and one EU regulation and establishes the European standards of consumer protection.

The Bill regulates the following:

- general principles of consumer protection
- basic rights and obligations of consumers and sellers
- guarantees related to the consumer agreements
- warranty terms and the results of breaching the service responsibilities
- unfair standard contractual terms, the annulment of such terms and burden of proof
- prohibition of unfair commercial activities
- institutional guarantees of consumer rights.

The Bill appoints the National Competition Agency of Georgia as a responsible agency for its implementation.

# Contacts

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