

Certificates of Origin

General Rules

The Georgian Tax Code (“the Code”) enables beneficial treatment of imported goods if the relevant certificate of origin is presented to the customs authorities. Some foreign jurisdictions impose zero/lower import duties for the goods originating from Georgia. The present document is a brief guideline about the benefits and procedures of issuing and applying for certificates of origin.

Certificate Types

There are different types of certificates issued by the Georgian authorities:

1. **Non-preferential certificate of origin;**
2. **Preferential certificate – Type “A”** - valid for exporting goods to the jurisdictions applying the Generalized System of Preferences;
3. **Preferential certificate – Type “ST-1”** - valid for exporting goods to the jurisdictions bound by the CIS free trade agreement dated 30 November 2000;
4. **Preferential certificate – Type “Euro 1”** – valid for exporting goods to Turkey under the free trade agreement concluded between Georgia and Turkey on 21 November 2007 and under EU Association Agreement on 27 June 2014;
5. **Preferential certificate for wine products** – issued when exporting goods to jurisdictions with no preferential regime.

Authorised Agencies

Certificates of origin can be obtained at the following agencies:

1. **Ministry of Economics and Sustainable Development of Georgia** (12 Chanturia Str., Tbilisi 0108, Georgia);
2. **Revenue Service of Georgia** (electronic or hard copies can be issued by different customs clearance zones¹);
3. **Georgian Chamber of Commerce and industry** (112 Agmashenebeli Ave., Tbilisi 0114, Georgia);
4. **Wine Agency** (#3 Gamrekeli Str., Tbilisi 0194, Georgia) – limited authority to issue only certificates for wine products.

Origin of goods produced in the Georgian free economic zones can be certified only by the Ministry of Economy.

Procedure

Any certificate of origin except for wine products can be obtained by submitting a completed application form with the required documentation attached. The Certificate can be requested from the Georgian Revenue Service (GRS) electronically (at <http://eservices.rs.ge/>). The Certificate is issued within 3 business days free of charge.

The list below outlines the required documents to obtain a certificate of origin:

- a) Application form;
- b) Declaration of origin and criteria;
- c) Contract;
- d) Invoice/Tax invoice.
- e) Certificate of conformity for wine products.

Certificates for wine products require different procedures and documents. This is the list of documents required to issue a certificate of origin for wine products:

- a) A notification concerning certificate of conformity;
- b) Information about the origin and quantity of the existing stock;
- c) Invoice (if an alcoholic beverage are not self-produced).

Once the application is registered with the Agency, the latter has three business days to issue the

¹ Contact information could be found at http://rs.ge/Default.aspx?sec_id=5107&lang=2.

certificate of origin after the below procedures are completed:

- a) Alcoholic beverage identified and sampled;
- b) The sample analytical expertise
- c) Organoleptical testing;
- d) Evaluation of fulfilment of production rules;
- e) Decision-making;
- f) Registration and issuance of the certificate;
- g) Inspection of certified alcoholic beverages.

Language of the certificates

Language requirements for the certificates vary depending on its type and transaction. The table below demonstrates permissible languages for different certificates:

Certificate type	Transaction	Acceptable language
Non-preferential	Import	English and French
	(Re-)Export	Georgian and English
A	Import	English
	(Re-)Export	English
ST-1	Import	Russian
	(Re-)Export	Russian
Euro 1	Import	English
	(Re-)Export	English
Preferential certificate for wine products	Export	Georgian, English and Russian

Benefiting from the FTA regimes

Free Trade Agreement (FTA) regimes can be applied in Georgia either by presenting a preferential certificate issued by the relevant authority in the country of origin of imported goods, or going through an advance ruling procedure which is a mechanism of obtaining a binding opinion of the customs authorities concerning the country of origin if for some reason the regular certificate is impossible to obtain.

Once the certificate or the advance ruling is presented to the authorities during the customs clearance procedures, the FTA regime should start to apply. It is also possible that the certificate is presented later on, when the goods are already cleared and to get the refund for the paid customs duties.

Challenging the country of origin of goods

The Government authorities may challenge the country of origin of imported goods and request additional information or clarification from the export country authorities.

Advance Ruling

The customs authorities are authorised to determine the country of origin for the Georgian customs purposes by the advance ruling (“the Ruling”) on country of origin. The Ruling is binding for all customs and tax authorities. Each inventory requires a separate Ruling. . The application could be submitted either in the form of a hard copy or electronically (<http://eservices.rs.ge/>). The customs authorities may request additional documentation or a laboratory analysis before issuing a Ruling.

The Ruling may be obtained free of charge or for a small fee depending on how quickly it is needed. The table below demonstrates the applicable fees:

Service type	Time limit	Fee		
		GEL	USD (2.06)	EUR (2.35)
Advance ruling on country of origin	30 business days	0	0	0
	10 business days	250	125	106
	5 business days	500	250	213

Criteria for determining the country of origin

The Revenue Service may apply the following criteria while determining the country of origin:

- a) Wholly produced goods criterion;
- b) Change in tariff classification criterion;
- c) Value contents criterion;
- d) Required conditions, production or technological transactions criterion.

There are certain types of transactions that may not affect the decision of determining the country of origin if they do not change the qualities of the goods, i.e. transactions needed for transportation or storage; sorting; marketing; simple assembling; etc².



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² Please be advised that the list is not exhaustive