



IMPLEMENTATION OF RE-EXPORT

Re-Export may be applied in the following cases:

- ✿ When a declarant indicates in the BCP about his/her intent to re-export goods and put them at the temporary storage facility with the said purpose;
- ✿ When the following is intended: re-export of goods placed in a customs warehouse, inward processing or temporary admission procedure;
- ✿ When the person presents the unregistered vehicle within the pre-defined period of time from the moment of its entry into Georgia (apart from the vehicle registered by the foreign individual in a foreign country);
- ✿ When a foreign citizen entered Georgia with:
 - ✓ truck of foreign registration, will leave with this means of transport Georgia within 45 calendar days from its entry to Georgia;
 - ✓ passenger car, bus or motorcycle (with an engine of over 50 cm³) will leave with this means of transport Georgia within 90 calendar days from its entry to Georgia.
- ✿ When the goods are re-exported which were declared for the procedure for temporary admission based on physical persons' declaration;
- ✿ When the goods are re-exported based on customs movement certificate;
- ✿ When it is identified that the commodities under the import customs procedure have a fault 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 by him/her.

In such cases:

- ✓ Goods shall not have been used or processed in Georgia;
- ✓ It shall be possible to identify the goods by the Customs authority;

- ✓ Goods shall leave the customs territory of Georgia within 6 months from the moment of its placement under import customs procedures;
- ✓ Together with the customs declaration the person shall submit an application on the fault, incompliance with its quantity, quality, packaging and description, thereby presenting the evidence based on the contract and also written approval
- ☀ that the supplier or any other person indicated by the supplier is agree to return the goods.
- ☀ When the goods released into free circulation are deprived of the Georgian status, if after its release the import declaration is revoked or annulled.

DOCUMENTS TO BE PRESENTED AT THE BORDER UPON THE RE-EXPORT:

- ☀ The following document shall be presented at the border upon the re-export:
 - ✓ Waybill or TIR Carnet if transported by road;
 - ✓ Bill of Lading if transported by sea;
 - ✓ Airway bill if transported by a plane;
 - ✓ Railway bill if transported by railroad.
- ☀ Documents confirming the purchase of goods (if applicable):
 - ✓ Purchase Agreement on the goods or Invoice or other commercial document confirming the transaction ;
 - ✓ If required, License, Permit or a Certificate shall be submitted in addition.

WHAT ELSE SHALL BE KNOWN BY THE DRIVER?

- ☀ In cases of a road accident or other force majeure circumstances the driver should notify (if possible) the customs authority and act according to its instructions;
- ☀ If the vehicle gets damaged, it is possible to reload the goods to another vehicle (or container) under the supervision of an authorized customs officer, who seals the vehicle (container) and indicates the relevant data in the customs movement certificate;

- ☀ If the goods are destroyed or damaged, the owner is required to immediately notify the nearest customs authority and present true evidence confirming the destruction or damage of the goods, which is certified by the authorized government agency. Otherwise, the goods may be deemed as illegally removed from customs supervision.

HOW IS THE RE-EXPORT CUSTOMS PROCEDURES DECLARED?

- ☀ By submitting a customs movement certificate to the BCP:
 - ✓ If there had not applied customs procedure declared by the previous declaration ;
 - ✓ When the goods under temporary admission with full exemption from the import duties and taxes are removed on means of transport by a foreign citizen/resident.
- ☀ By submitting the following commodity declarations to the customs clearance authority:
 - ✓ When the goods placed under the warehouse customs procedure are removed from the country;
 - ✓ When the goods placed under inward processing customs procedure are removed from the country;
 - ✓ When the goods placed under temporary admission customs procedure (if the goods placed under the temporary admission via customs declaration) are removed from the country;
 - ✓ When Georgian goods are removed from the country.
- ☀ By submitting the declaration of an physical person and attached list to the BCP - when the goods temporarily imported into the country by an physical person via a hand luggage or personal luggage with a full exemption from the import duties and taxes;
- ☀ By declaring a vehicle – when the vehicle placed under warehouse or temporary admission customs procedures is re-exported;
- ☀ By a customs movement certificate of a vehicle – when the vehicle presented and/or temporarily stored for the validation of the document for the transfer of title of ownership and/or expertise at the Agency of the Ministry of Interior is re-exported;

- ✿ When the re-export is substituted with other customs procedures, completion of re-export is confirmed by registration of a relevant document on the application of a new customs procedures;
- ✿ When the defective goods placed under the import customs procedure are re-exported the originally paid import duty and taxes is returned or credited against future liabilities by taking into account the conditions of the customs procedure, which the goods were originally placed under;
- ✿ When the goods under temporary admission with partial exemption from the import duty and taxes are re-exported prior to the deadline set for the customs procedure, the difference is subject to the return and/or credit against the future liabilities this difference is calculated between the full paid amount and the amount of import duty and taxes due to every complete and incomplete month of the actual stay of the goods in the customs territory of Georgia.

TIMEFRAME FOR THE PRESENTATION OF GOODS/VEHICLE TRANSPORT TO THE DESTINATION:

- ✿ Timeframe for the presentation of goods/vehicle to the BCP:
 - ✓ Goods declared in the re-export by the cargo declaration should be presented to the BCP within 10 calendar days from the moment of registration;
 - ✓ If the title of ownership of vehicle has been transferred while being in temporary warehouse storage and has been placed under the re-export customs procedure the vehicle should be presented to the BCP no later than 45 calendar days from the moment of placing under the re-export customs procedure;
 - ✓ Notwithstanding the distance of transportation vehicle declared in the re-export or moving with a customs movement certificate should be presented to the BCP within 45 calendar days.