

Tel: 2262227; 2262228

E-mail: [prive@rs.ge](mailto:prive@rs.ge)

Website: [www.rs.ge](http://www.rs.ge)



## Agreement on Services of the Personal Tax Advisor

--- -----, 20---

**1. Parties to the Agreement**

Service Recipient, on the one hand,

-----

(Name and identification number or given name, surname and personal number) –  
hereinafter the Beneficiary/Purchaser, represented by the Beneficiary/Purchaser’s representative

-----,

Service Provides, on the other hand,

LEPL Service Department of the Revenue Service – hereinafter the Tax Agency/Supplier, represented  
by its representative

-----,

guided by Subclause “g” of Clause 3 of Article 10<sup>1</sup> of the Law of Georgia “On State Procurement”, as  
well as Article 50 of the Tax Code of Georgia, conclude this Agreement.

**2. Subject and Purpose of the Agreement**

1. Subject of the Agreement:

Provision of the services of the Personal Tax Advisor to the Beneficiary/Purchaser based upon the  
relevant remuneration.

2. Purpose of the Agreement:

2.1. Facilitation of relationship between the Beneficiary/Purchaser and the Tax Agency in the  
course of exercising the rights stipulated in the Tax Code of Georgia and fulfilling the prescribed  
obligations;

2.2. Provision of separate types of tax payers services within the competence of the Tax Agency  
with regard to the Beneficiary/Purchaser.

**3. The Rule of Provision of Services**

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1. Personal Tax Advisor carries on communication with the Tax Agency, within the competence defined by the Agreement, in compliance with the requirements of Article 44 of the Tax Code of Georgia. Namely, written document drawn up by the Personal Tax Advisor shall be signed by the Personal Tax Advisor. The document shall bear given name, surname and position of the Personal Tax Advisor, as well as the data of the order proving the relevant authority of the Personal Tax Advisor.

2. Within the competence specified in this Agreement, relationship with the Tax Agency via the Personal Tax Advisor shall be in compliance with the procedures defined by the legislation for the tax payer. No kind of activity shall be performed by the Personal Tax Advisor, within the competence, without completely drawing up the document stipulated for implementation of the relevant procedures in the Tax Agency or without taking it into consideration.

3. Using the services of the Personal Tax Advisor by the Beneficiary/Purchaser does not restrict the rights of the Tax Agency prescribed by the Georgian tax legislation.

#### **4. Rights and Obligations of the Beneficiary/Purchaser**

1. Beneficiary/Purchaser is entitled to:

1.1. Use the types of services of the Personal Tax Advisor envisaged by Article 6 of this Agreement;

1.2. Receive on-site consultation services of the Personal Tax Advisor;

1.3. Challenge the Personal Tax Advisor;

2. In case of reorganization/liquidation, Beneficiary/Purchaser (Enterprise/Organization) is obliged to inform the Tax Agency/Supplier about the decision to terminate the Service Agreement or making appropriate changes to it, prior to termination of the reorganization/liquidation process.

#### **5. Rights and Obligations of the Tax Agency/Supplier**

1. Tax Agency/Supplier is entitled to replace the Personal Tax Advisor and fulfill the function of the Personal Tax Advisor temporarily or throughout the term of the Agreement, designate another employer based on order, without changing other provisions of the Agreement.

2. Tax Agency/Supplier is obliged to:

2.1. Ensure complete fulfillment of the services stipulated by Article 6 of this Agreement in conscientious, timely and professional manner;

2.2. Deliver to the Beneficiary/Purchaser:

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- 2.2.1. Order on designating the Personal Tax Advisor providing the relevant contact details, along with the Agreement;
- 2.2.2. Order on change of the Personal Tax Advisor providing the relevant contact details.
- 2.3. Inform the Beneficiary/Purchaser in reasonable period of time about assignment of another employee to fulfill the functions of the Personal Tax Advisor temporarily or throughout the term of this Agreement, prior to receipt of this decision.

### **6. Types of Services of the Personal Tax Advisor**

1. Types of Personal Tax Advisor services are:
  - 1.1. Informing the tax payer about changes and additions to the tax legislation and rendering consultation to the tax payer;
  - 1.2. Providing consultation with regard to submitting tax statement forms (declaration, calculation, certificate) to the Tax Agency, including provision of assistance with respect to technical issues of their completion, except defining the amount of the tax payer's tax obligation;
  - 1.3. Providing consultation with regard to the minutes and inspection acts of the offence drawn up against the tax payer;
  - 1.4. Informing the tax payer about the attitude of the Tax Agency towards issues of interest with respect to economic activity;
  - 1.5. Rendering assistance in obtaining public information, including obtaining information on tax payer kept at the Tax Agency;
  - 1.6. Informing the tax payer about the tax benefit due to the tax payer and facilitate submission of the relevant evidence (document) to the Tax Agency;
  - 1.7. Monitoring timely payment by the tax payer of the tax arrears (including restructured) deferred in compliance with the tax legislation;
  - 1.8. Monitoring provision of the tax statement by the tax payer within the term defined by the legislation;
  - 1.9. Controlling display of fulfillment of the tax obligation by the tax payer on the tax payer's personal registration card;
  - 1.10. Facilitating fulfillment of the tax arrears write-off procedure on the tax payer's personal registration card;
  - 1.11. Monitoring consideration of and response to written questions of the tax payer to the Tax Agency;

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- 1.12. Facilitating receipt from the Tax Agency of tax statement forms, as well as tax invoices, special tax invoices, documents equal to checks and excise stamps and/or their registration procedures;
- 1.13. In case of reorganization/liquidation of the enterprise/organization, facilitating the procedures to be implemented;
- 1.14. Supporting implementation of the procedures of returning amount paid in excess, offsetting toward future tax obligations or transferring into another tax account;
- 1.15. Supporting the procedure of drawing up comparison act of settlement with budget.
2. Personal Tax Advisor, if necessary, exercises the following authority as well:
  - 2.1. Issue seals of dosing and/or metering mechanisms at filling stations;
  - 2.2. Register/cancel registration as VAT tax payer;
  - 2.3. Register/remove from registration of cash registers;
  - 2.4. Provide the tax payer with tax invoices;
  - 2.5. Register declarations and other statements stipulated by the legislation and forward to personal registration card;
  - 2.6. Receive the tax payer's application for extension of tax declaration submission term;
  - 2.7. Receive/process information on property tax on the land owned and/or used by the tax payer;
  - 2.8. Receive/process information on the tax payer from banking institutions, prescribed by the legislation;
  - 2.9. Draw up comparison act on the tax payer's settlement with budget;
  - 2.10. Receive and duly respond to the tax payer's application, for the purpose of electronic communication;
  - 2.11. Receive application of citizens of foreign country for special stickers to be applied to package of goods purchased in Georgia and issue Tax Free stickers;
  - 2.12. Register stationary oil product units, extend registration term and issue registration certificate;
  - 2.13. Register document equal to check;
  - 2.14. Issue certified copy of the tax payer's electronic declarations;
  - 2.15. Consider and duly respond to withdrawal of amounts accrued according to the rule of probability;
  - 2.16. Receive and provide the relevant information on the tax payer;
  - 2.17. Receive application for use of taxation right for operations exempt from VAT;
  - 2.18. Receive and duly respond to tax invoices (including special tax invoices, timber tax invoices);
  - 2.19. Seal GPRS and crypto module cash registers.

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### **7. Service Fee and the Rule of Payment**

1. Personal Tax Advisor service fee shall be fixed according to the decree of the Government of Georgia (the corresponding details of the decree specified) and constitute GEL -----.
2. Personal Tax Advisor service fee shall be paid prior to provision of the services on the following bank account of the Revenue Service: JSC Kor Standard Bank (bank code 220101945), Recipient – Revenue Service account number GE14 KS00 0000 0000 0777 77.

### **8. Control of Fulfillment of the Agreement**

1. Procurement shall be controlled (inspected) by ----- (authorized person) on behalf of the Purchaser.
2. Acceptance act proving compliance of obligations assumed by the Supplier with the conditions of this Agreement shall be drawn up upon delivery of the procurement object.
3. For the purpose of ascertaining compliance with the conditions of this Agreement, the Purchaser is entitled to check the quality of the rendered services at the Purchaser's expense at any time and using any method chosen by the Purchaser.

### **9. Responsibility of the Parties**

1. In case of nonfulfilment or inappropriate fulfillment of the assumed obligations, the parties to the Agreement are held liable according to the Georgian legislation.
2. Act of the Personal Tax Advisor (activity or inactivity) shall not exempt the Beneficiary/Purchaser from the obligation and responsibility prescribed by the Georgian legislation.
3. Responsibility for accuracy of documents submitted to the Personal Tax Advisor lies with the Beneficiary/Purchaser.

### **10. Settlement of Disputes**

Any disagreement arising from the Agreement shall be settled according to the rule defined by the Georgian legislation.

### **11. Effective Date and Validity of the Agreement**

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1. The Agreement shall take effect on ---- of the year 20--- and is valid until ---- of the year 20--.
2. The term of the Agreement shall be automatically extended for the period corresponding to the amount of payment, in case of payment of the service fee by the Beneficiary/Purchaser prior to expiration of the term of the Agreement.
3. The following serves as the basis for termination of the Agreement:
  - 3.1. Expiration of the period stipulated by the Agreement;
  - 3.2. Reorganization of the Beneficiary/Purchaser (Enterprise/Organization), if the relevant changes are not made;
  - 3.3. Liquidation/decease of the Beneficiary/Purchaser;
  - 3.4. Violation by the parties of the conditions specified in the Agreement.

**12. Details and Signatures of the Parties**

This Agreement is concluded in two copies both having equal legal power, one of which is submitted to the Beneficiary/Purchaser and the other one is kept at the Tax Agency/Supplier.

**Beneficiary/Purchaser:**

-----

(Name, given name, surname)

-----

(Identification/personal number)

-----

(Address)

-----

(Given name, surname and position  
of the authorized person)

-----

(E-mail)

**Tax Agency/Supplier:**

Service Department of the Revenue Service

Identification number 204525585

Address: #1 Aleksidze St, Tbilisi

-----

(Given name, surname and position  
of the authorized person  
of the Service Department)

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(E-mail)

**Revenue Service**

**Prive**

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(Signature)

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(Signature)