



**REVENUE
SERVICE**



**Exemption from import duties and the
obligation of declaring of the
goods carried by an individual**

Relationship is simple

Which goods are exempt from import duties?

The following goods of non-economic purpose imported through the land and marine customs check points are exempt from import duties:

- ▶ Food products with value up to GEL 500 and total weight not exceeding 30 kg imported by an individual per calendar day;
- ▶ Goods with value up to GEL 500 and total weight not exceeding 30 kg imported by an individual per 30 calendar days (except food products and liquids for electronic cigarettes);
- ▶ 200 pcs cigarettes or 50 pcs cigars or 50 pcs cigarillos or 200 tobacco products (tobacco products, without burning process, used for steam producing), or 10 pcs capsules with tobacco content or 250 grams of other tobacco products (except the raw tobacco), or combination of the aforementioned tobacco products, if the total percentage of each tobacco product share does not exceed 100 (percentages are meant to be in relation to appropriate limits of each product) or 50 ml liquids of electronic cigarette, imported as hand luggage /baggage by an individual per 30 calendar days (for personal or family use, and/or as a gift);
- ▶ Per 30 calendar days, importation of alcoholic beverages by a passenger in his hand luggage/baggage (for personal or family use, and/or as a gift), as follows:
 - 1 liter of alcoholic beverages of an alcoholic strength by volume of 22% or higher, or undenatured ethyl alcohol of alcoholic strength by volume of 80% or higher in total;
 - or
 - 2 liters of alcoholic beverages of an alcoholic strength by volume of less than 22%;
 - or
 - combination of the aforementioned alcoholic beverages (except beer and wine), if the total percentage of each alcoholic beverage share does not exceed 100; (percentages are meant to be in relation to appropriate limits of each product)
 - or

- 4 liters of wine;
and
- 16 liters of beer;

Passenger shall be entitled to enjoy tax benefit for tobacco products and alcoholic beverages upon reaching the age of 18.

The following goods of non-economic purpose imported through the air customs check points are exempt from import duties:

- ▶ Food products with value up to GEL 500 and total weight not exceeding 30 kg imported by an individual per calendar day;
- ▶ Goods with value up to GEL 3000 and total weight not exceeding 30 kg imported by an individual once per calendar days (except food products and electronic cigarette liquid);
- ▶ The importation of 200 pcs cigarettes or 50 pcs cigars or 50 pcs cigarillos, or 200 pcs tobacco products (tobacco products, without burning process, used for steam producing), or 10 pcs capsules or similar product with tobacco content or 250 grams of other tobacco products (except the raw tobacco), or combination of the aforementioned tobacco products, if the total percentages of each tobacco product share does not exceed 100 (percentages are meant to be in relation to relevant limit), or 50 ml liquids of electronic cigarette, imported as hand luggage /baggage by an individual (for personal or family use, and/or as a gift);
- ▶ per calendar days, importation of alcoholic beverages by a passenger in his hand luggage/baggage (for personal or family use, and/or as a gift), as follows:
 - 1 liter of alcoholic beverages of an alcoholic strength by volume of 22% or higher, or undenatured ethyl alcohol of alcoholic strength by volume of 80% or higher in total;
 - 2 liters of alcoholic beverages of an alcoholic strength by volume of less than 22%;or

- combination of the aforementioned alcoholic beverages (except beer and wine), if the total percentage of each alcoholic beverage share does not exceed 100; (percentages are meant to be in relation to appropriate limits of each product)

or

- 4 liters of wine;

and

- 16 liters of beer;

Passenger shall be entitled to enjoy tax benefit for tobacco products and alcoholic beverages upon reaching the age of 18.

The following goods of non-economic purpose imported by post are exempt from import duties:

- ▶ Food products with value up to GEL 500 and total weight not exceeding 30 kg imported by an individual per calendar day;
- ▶ Goods with value up to GEL 300 and total weight not exceeding 30 kg imported by an individual (except food products and electronic cigarette liquid);
- ▶ The importation of 200 pcs cigarettes or 50 pcs cigars or 50 pcs cigarillos, or 200 pcs tobacco products (tobacco products, without burning process, used for steam producing), or 10 pcs capsules or similar product with tobacco content or 250 grams of other tobacco products (except the raw tobacco), or combination of the aforementioned tobacco products, if the total percentages of each tobacco product share do not exceed 100 (percentages are meant to be in relation to relevant limit), or 50 ml liquids of electronic cigarette, also the importation of 4 liters of alcoholic beverages.

Passenger shall be entitled to enjoy tax benefit for tobacco products and alcoholic beverages upon reaching the age of 18.

The following goods of non-economic purpose imported through any customs checkpoint, also by post are exempt from import duties:

- ▶ Goods amounting to GEL 15 000 imported in Georgia by Georgian citizen after being abroad more than every 6 months (except vehicles, excisable goods and food products);
 - ▶ For diplomatic officials returning from their job assignment in Georgian diplomatic representations or consular offices abroad according to the rotation rules – additionally items of personal use (one refrigerator, computer, TV per family);
 - ▶ when entering Georgia for permanent residence (which is confirmed by the relevant document issued by the Ministry of Justice of Georgia according to established rules) – import of goods not intended for economic activities (including furniture, household items);
- ▶ **When is an individual obliged to declare goods?**
- ▶ if import/export of the goods are intended for economic activities (regardless their quantity and cost);
 - ▶ If import of the goods is restricted or/and permit or license is required;
 - ▶ If the quantity or/and value of imported goods exceed established tax benefits;
 - ▶ In case of enjoying tax benefits, established for being abroad more than every 6 months period and/or entering Georgia for permanent residence;
 - ▶ In case of importation/exportation Cash (national and/or foreign currency), cheques and/or securities, with total sum more than GEL 30 000, or its equivalent in other currency
 - ▶ If the goods are purchased online and imported by postal dispatch.



Remember!

Goods of commercial nature imported by an individual into the customs territory of Georgia must be declared regardless their quantity and value.

Which goods are required to submit permits or/and certificates additionally?

- ▶ Weapons or explosive;
- ▶ Narcotic Drugs or psychotropic substance;
- ▶ Antique or piece of art;
- ▶ Poisonous substance or medicines;
- ▶ Plant and / or animal, their parts or derivatives;
- ▶ High frequency radio-electronic device, means of communication;
- ▶ Radioactive material;
- ▶ Residues (including radioactive waste);
- ▶ Ozone depleting substance;
- ▶ Medications subject to the special control.

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Goods exempt from import duties –article 199 of the Tax Code of Georgia.

Goods exempt from excise - article 194 of the Tax Code of Georgia.

Goods exempt from value added tax (VAT) - article 168 of the Tax Code of Georgia.