



MINISTRY OF FINANCE
OF GEORGIA

Response of Georgia Revenue Service to COVID-19

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BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

CONTENTS

- Business continuity
 - Taxpayer supporting measures
 - Tax policy measures
 - New functions





BUSINESS CONTINUITY



- Communication channels
- Enhanced distant services
- Employment safety

TAXPAYER SUPPORTING MEASURES

- Deferral of tax payments
- Partial suspension of tax audit and tax collection
- Acceleration of VAT refunds
- Online tax disputes settlement





TAX POLICY MEASURES

- Exemption of several primary medical items from value added tax
- Complete exemption of tourism sector from property tax in 2020
- Exemption of income under the certain threshold from income tax
- Tax benefits for employees and self-employed persons



NEW FUNCTIONS

- Monitoring of those companies obliged to suspend their activities
- Monitoring over fulfillment of health and safety recommendations
- Supporting to the government's hotline
- Supporting government compensation payments

