



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

The 3rd Belt and Road Initiative Tax Administration Cooperation Forum

—Enhancing Tax Administration Capacity Building in
the Post-pandemic Era

19-21 September 2022
Algiers Algeria



3rd BRITACOF 19-21 September 2022, Algiers Algeria

BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Georgian approach to Capacity Building

By Ia Mikhelidze

Advisor, International Relations Department

Revenue Service of Georgia



CONTENT

「01」 Introduction

「02」 Developing Human Resources
Capacity

「03」 International Cooperation for
Capacity Building



PART ONE

Introduction



3rd BRITACOF 19-21 September 2022, Algiers Algeria

BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT



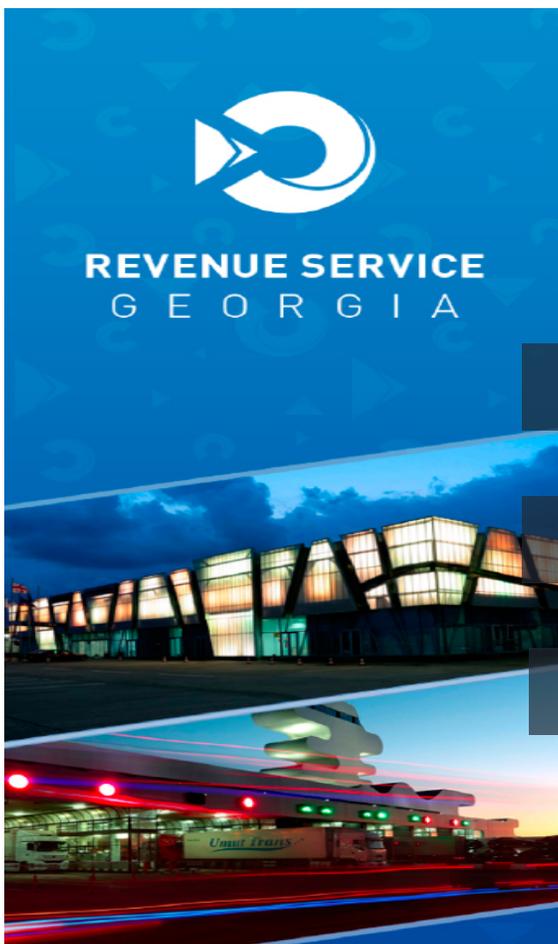
Area (sq.km)	69 700 (119 th)
Population of Georgia (thousand persons) 2021 estimate	3,728,573 (128 th)
Gross Domestic Product Per Capita (US Dollar) 2021 estimate	4,808
Four Protected Areas with World Natural Heritage Status	4 Climate Zones



3rd BRITACOF 19-21 September 2022, Algiers Algeria

BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Revenue Service of Georgia



SPS
Border
Control

Customs
Administration

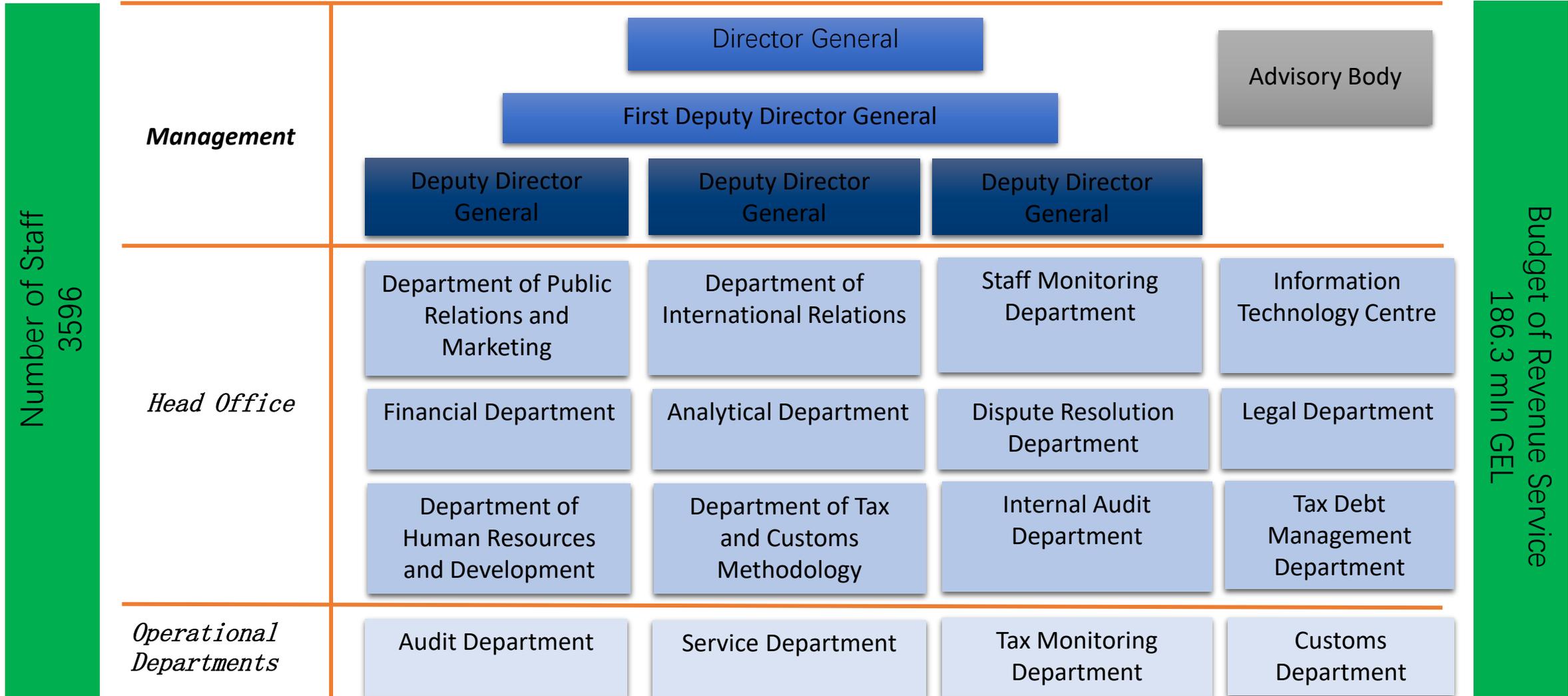
TAX
Administration

Partial
Passport
Control





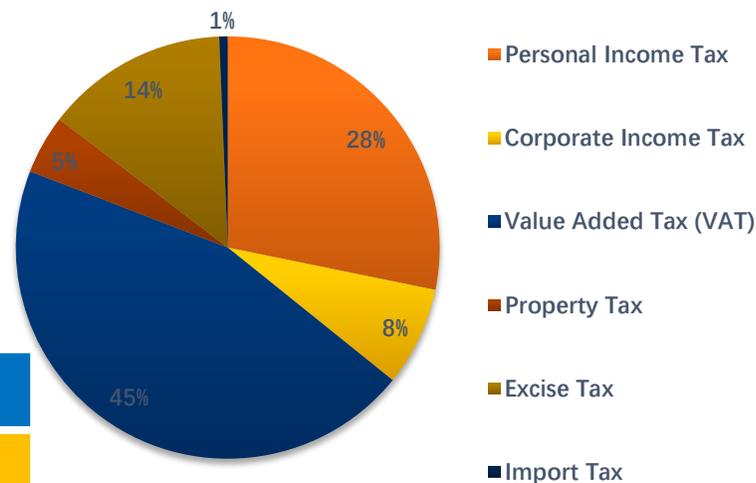
Structure





General Tax Information

Composition of Tax Revenues
(as of 2021)



Tax Rates

Tax	Rate
Personal Income Tax	20%
Value Added Tax	18%
Corporate Income Tax	15%
Property Tax	1%
Import Tax	0%/5%/12%
Excise Tax	Different

Doing Business Ranking
(2020)

1.		New Zealand	86.8	16.		UAE	80.9
2.		Singapore	86.2	17.		N. Macedonia	80.7
3.		Hong Kong	85.3	18.		Estonia	80.6
4.		Denmark	85.3	19.		Latvia	80.3
5.		South Korea	84.0	20.		Finland	80.2
6.		US	84.0	21.		Thailand	80.1
7.		Georgia	83.7	22.		Germany	79.7
8.		UK	83.5	23.		Canada	79.6
9.		Norway	82.6	24.		Ireland	79.6
10.		Sweden	82.0	25.		Kazakhstan	79.6
11.		Lithuania	81.6	26.		Iceland	79.0
12.		Malaysia	81.5	27.		Austria	78.7
13.		Mauritius	81.5	28.		Russian Federation	78.2
14.		Australia	81.2	29.		Japan	78.0
15.		Taiwan,China	80.9	30.		Spain	77.9



2

PART TWO

Developing Human Resources Capacity



3rd BRITACOF 19-21 September 2022, Algiers Algeria

BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Revenue Service Strategy (2021-2024)

01

Improving Tax and Customs Compliance

02

Sustainability and Development of Institutional Capacity

03

International Cooperation



3rd BRITACOF 19-21 September 2022, Algiers Algeria

BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

HR Training System





.....HR Training System

Training Format

- Online (<http://acl.rs.ge>)
- Offline

Target Audience

- Managers
- Employees
- Interns

Types of Trainings

- Professional
- Skill development
- Legislative

Training Providers

- RS Staff
- Academy of the Ministry of finance
- Foreign Institutions



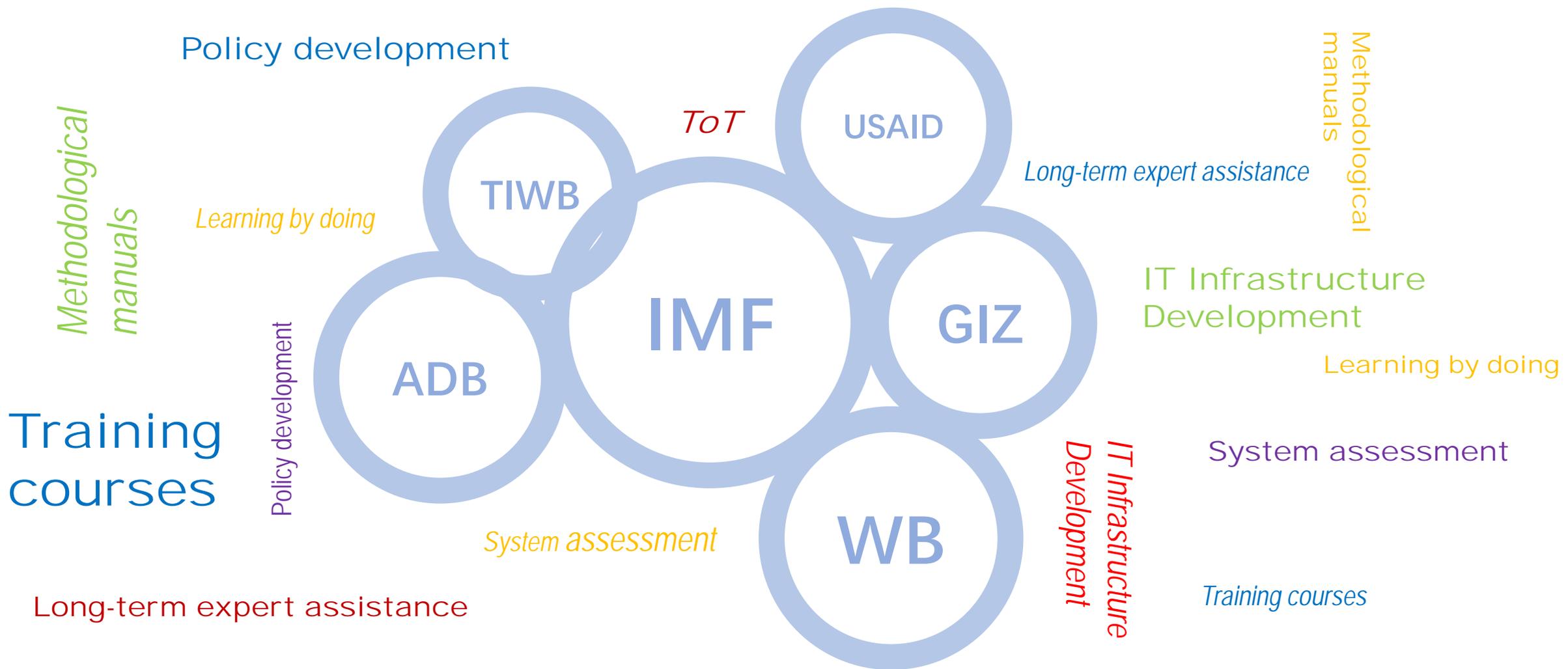
3

PART THREE

International Cooperation for
Capacity Building

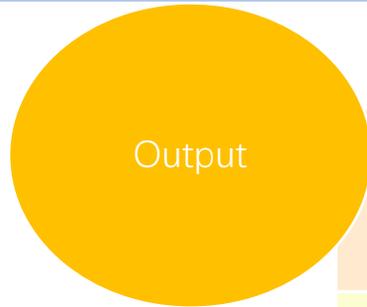


Assistance from Donors





Assistance Results



Unified Tax Methodology Database

Automatic VAT refund system

Data Warehouse

Rules and regulations

Qualified staff



Compliance/Capacity Building

Sustainability

Easy Administration

Taxpayers Satisfaction



3rd BRITACOF 19-21 September 2022, Algiers Algeria
BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

THANKS