



The 6th BRITACOF

Shared Progress in Taxpayer Service for a Better Business Environment

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नमस्ते გამარჯობა GAMARJOBA

The background of the slide features a light blue sky with soft white clouds. In the foreground, there is a dark blue silhouette of a city skyline with various buildings and structures. Behind the city, a range of mountains is visible, with the central peak being the most prominent and covered in snow. The overall scene is peaceful and scenic.

Digitalization of Tax Debt Management On behalf of Georgia Tax Jurisdiction

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Georgia at a Glance



- Strategic bridge between Europe and Asia
- Population: 3.7 million
- Active member of BRITACOM, OECD FTA, IOTA, WCO, CAREC

Net Tax Revenue/GDP
25,3%
(2024)



58
DTA

Net Tax Revenue/Total
Government Revenue

89.1%



2

**Revenue Service
Strategy
2025–2030**

- Central priority: Digital transformation, Tax Administration 3.0
- Vision: simple, user-friendly, data-driven

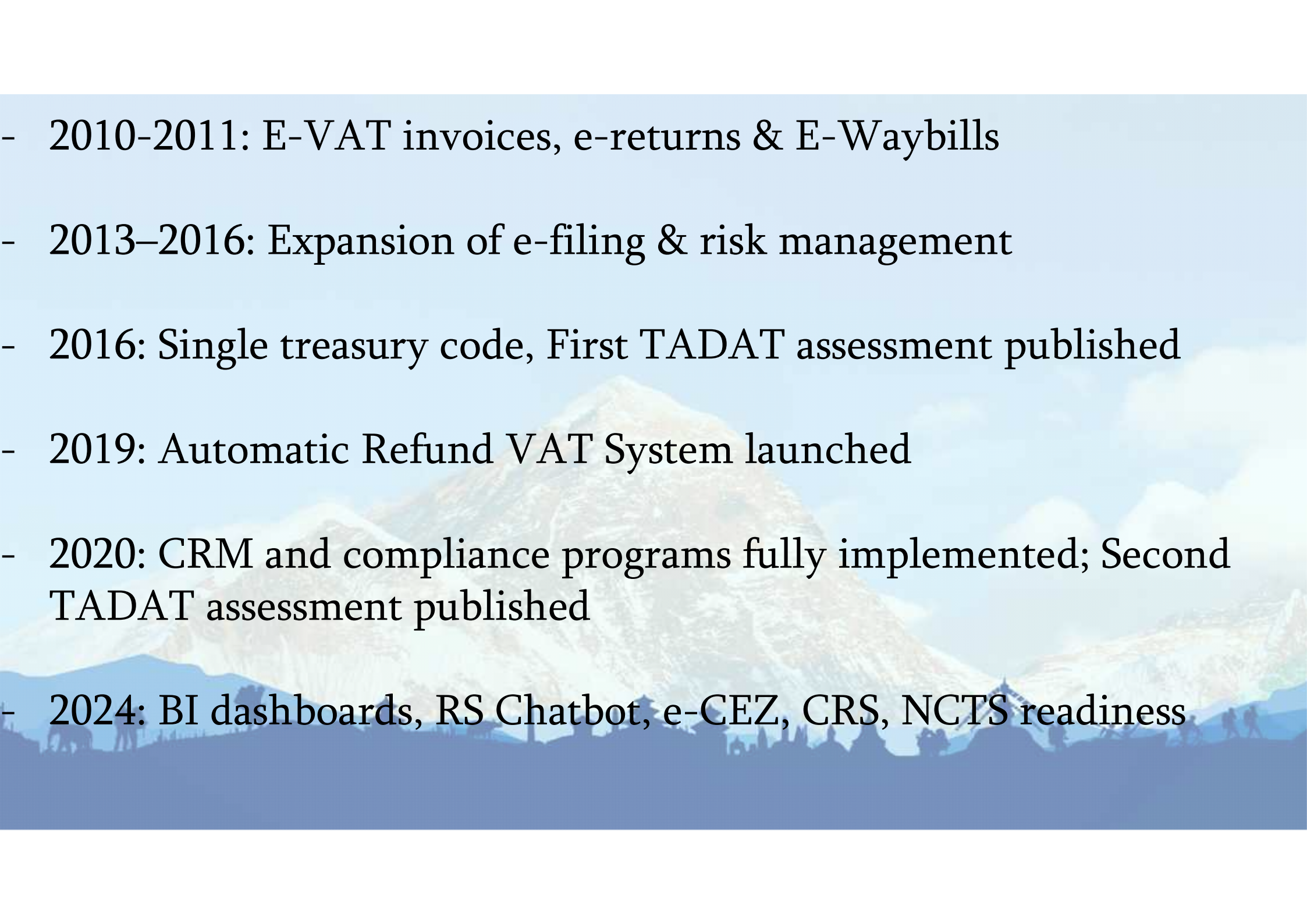
4 Pillars:

1. Improve compliance
2. Modernize IT & analytics
3. Strengthen institutional capacity
4. Deepen international cooperation

3

Historical Milestones



- 
- 2010-2011: E-VAT invoices, e-returns & E-Waybills
 - 2013-2016: Expansion of e-filing & risk management
 - 2016: Single treasury code, First TADAT assessment published
 - 2019: Automatic Refund VAT System launched
 - 2020: CRM and compliance programs fully implemented; Second TADAT assessment published
 - 2024: BI dashboards, RS Chatbot, e-CEZ, CRS, NCTS readiness

The background of the slide features a scenic landscape. In the foreground, a dark blue silhouette of a village is visible, including various buildings, a windmill, and several figures, some of whom appear to be carrying loads on their heads or backs. Behind the village, a range of mountains is depicted, with the most prominent one being a large, snow-capped peak that resembles Mount Everest. The sky is a light blue with soft, white clouds. A dark blue horizontal bar is positioned across the upper part of the image, containing the number '4' in white.

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TADAT Benchmarking

- Georgia: among the first to conduct assessment and publish results
- Independent, credible diagnostic tool
- Guided reforms in VAT refund automation
- 97% of VAT refunds processed within 30 days (A score)



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Compliance Risk Management



- Shift from control to prevention
- Large Taxpayer Office (40% of revenues)
- Behavior rating for medium taxpayers
- Automated VAT & profit tax risk modules
- Data-driven risk management

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Tax Debt Management



Why Focus on Tax Debt?

- Arrears undermine credibility & fairness
- Opaque enforcement risks voluntary compliance
- Digital debt management placed at heart of reforms
- Goal: prevention, fairness, transparency



Digitalization Framework

Goals:

1. Efficient, fair revenue collection
2. Prevent arrears via early intervention
3. Build taxpayer trust

- Criteria:

- Payment security measures
- Detect suspected fake persons
- Communication as first step



Digital Workflows

- Automated workflows for payment security
- Algorithms to detect fake persons
- Case logging & prioritization
- First step: communication with taxpayers
- Classify uncollectible debt transparently

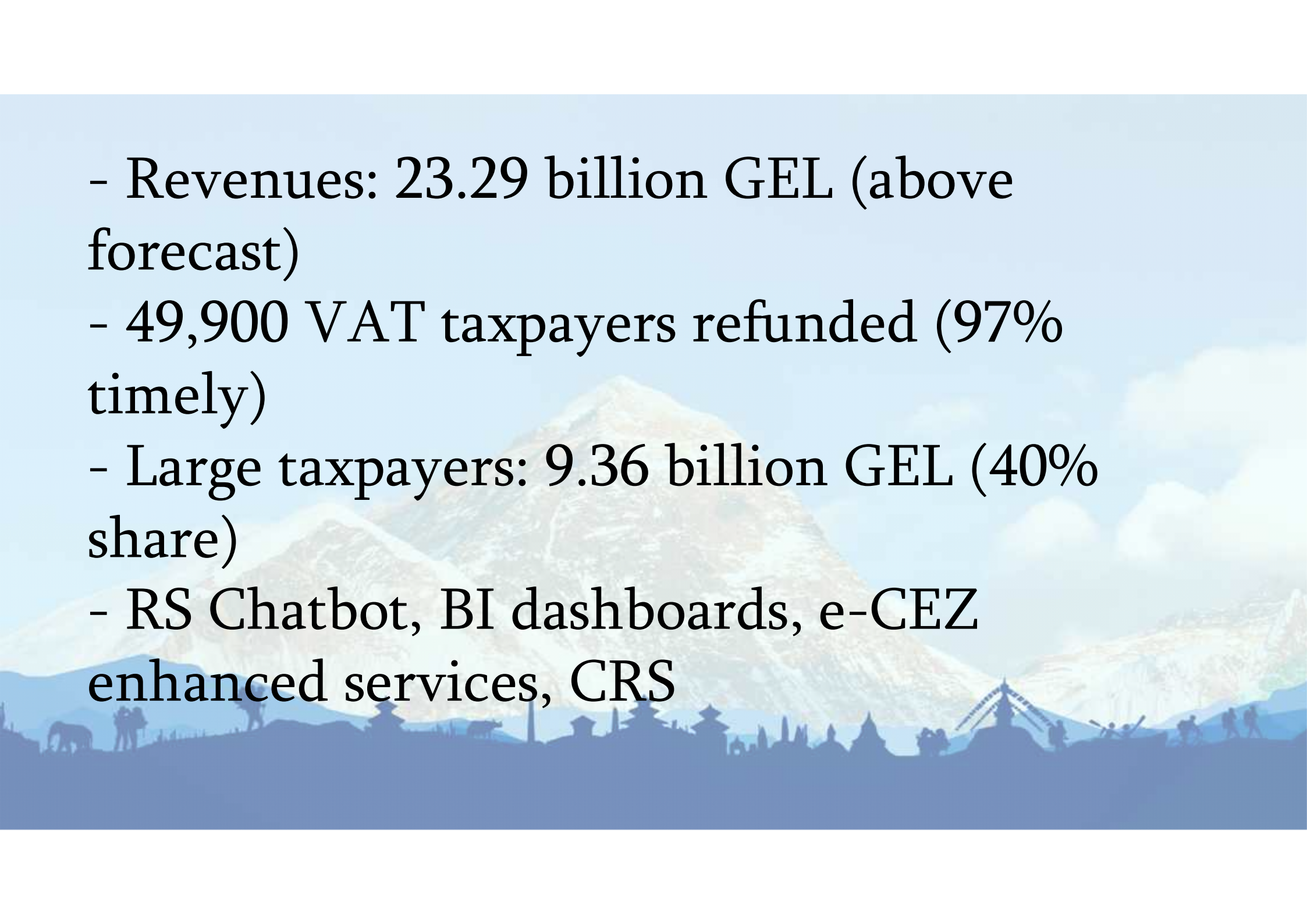


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Results in 2024



- 2024: Total tax debt ↓ 4.3%
- Recognized tax debt ↓ 11.8%
- Debt >1 year ↓ 12.9%
- Full automation of agreements & monitoring
- Fair enforcement aligned with taxpayer behavior

- 
- Revenues: 23.29 billion GEL (above forecast)
 - 49,900 VAT taxpayers refunded (97% timely)
 - Large taxpayers: 9.36 billion GEL (40% share)
 - RS Chatbot, BI dashboards, e-CEZ enhanced services, CRS

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Way Forward



Full digitalization by 2030

- AI-driven arrears prediction & prioritization
- Cross-border cooperation on debt management
- Behavioral insights to boost compliance
- Georgia as BRITACOM best practice in digital debt management

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Thank you

- Georgia Revenue Service
- Building trust, transparency, and efficiency
- Q&A