

## **Brief information about Temporary Admission (TAT) in Georgia**

This document explains the general principles of TA, it does not attempt to cover every aspect in detail. Further ways to contact Georgia Revenue Service for general advice: Website - [www.rs.ge](http://www.rs.ge); Hot line: +995 322 299 299; E-Mail: info@rs.ge.

General conditions for Temporary Admission: foreign goods must be imported for a specified use, be intended for re-export after use within a specified time, not be altered or changed, and with total or partial relief from import duty. The temporary admission procedure may only be used provided that the following conditions are met: (a) the goods are not intended to undergo any change, except normal depreciation due to the use made of them; (b) it is possible to ensure that the goods placed under the procedure can be identified

**Please indicate 2017 WCO IT Conference and Exhibition in the invoice, or in ATA Carnet**

## **Legal framework**

The Convention on Temporary Admission (Istanbul, 26 June, 1990)

The Tax Code of Georgia (Article 237; The Order N290 of the Minister of Finance (Articles 83-88), 26 July, 2012, On approval of the Instruction on Movement and Clearance of Goods in the Customs Territory of Georgia; The Order N12858 of the Head of the Revenue Service, 1 August, 2012, On Procedures concerning to Entry into the Customs Territory/Exit from the Customs Territory and Clearance of Goods

## **How long can I use the goods for?**

You can use the goods for the time you need up to a maximum of 36 months except for the goods imported under the ATA carnet. In this case of the ATA carnet the period of validity of the ATA carnet will be applied. In exceptional cases Revenue service has the authority to fix different time frame (more than 36 months).

## **It is prohibited to apply TA procedures to the list of goods:**

- a. excise goods, namely alcoholic beverages, oil products, tobacco products (except the goods intended for display or demonstration according to the subparagraph “b”);
- b. material, ingredient, raw material, components (except the goods intended for display or demonstration according at an event related to trade, industrial, agricultural or crafts exhibition, fair, or similar show or display, an exhibition or meeting which is

- primarily organized to promote any branch of learning, art, craft, sport or scientific, educational or cultural activity, to promote religious knowledge or worship, to promote tourism or to promote friendship between peoples);
- c. food product (except the goods intended for display or demonstration according to the subparagraph “b”);
  - d. prohibited or restricted hazardous chemical substances according to the Georgian legislation
  - e. goods infringing intellectual property rights;
  - f. hazardous waste;
  - g. non-Hazardous Waste;
  - h. radioactive residues;
  - i. falsified copy of the pharmaceutical product registered in Georgia;
  - j. pesticide and agrochemical (except the goods intended for display or demonstration according to the subparagraph “b”);
  - k. bee, colony of bees;
  - l. pyrotechnics, explosive materials for industrial purposes (except the goods intended for display or demonstration according to the subparagraph “b”);
  - m. utilized military products and residues;
  - n. narcotics, psychotropic substance and precursors;
  - o. light, middle and heavy distillates of Oil;
  - p. ozone depleting substances

The list of goods with total relief from import duties and taxes is given in The Order N290 of the Minister of Finance (Article 86) which corresponds to the lists of goods given in B, C and D annexes of the Convention on Temporary Admission.

### **Who may apply for the TA**

The person who actually uses the goods or arranges for them to be used on their behalf. If the consignee is not the user or the person on whose behalf the goods will be used, the consignee, or holder of the procedures must be clearly identified when the goods are declared.

### **What documents should be submitted to the customs**

- Transport document:

If international conveyance will be implemented by road transportation – Waybill or TIR carnet, or if by sea vessel – Bill of lading, or if by air transport – Airway bill, or if by Railway transport – Railway bill

- Commercial document:
  - Contract or
  - Invoice, or
  - Other financial Documents
- If required license/permit/certificate
- ATA carnet, or customs declaration, or internal transit document

### **Where the documents should be submitted?**

- For entrance related procedures – the abovementioned documents (except customs declaration) should be submitted at a Border Crossing Point (BCP)
- For the clearance – the abovementioned documents should be submitted at a Customs Clearance Zone (CCZ), or through authorized user via the website: [www.rs.ge](http://www.rs.ge)

### **What procedures should be conducted at BCP?**

- The relevant person may submit the abovementioned document (except customs declaration) at BCP, Customs officer will issue the T1- the internal transit document, for movement under customs control to the destination of CCZ, or If the documents will be submitted in advance via [www.rs.ge](http://www.rs.ge) website through authorized user, upon submission of the documents the goods may be released after the declaration will be assessed by the automated risk management system.
- If during the assessment of process the declaration will be rerouted to the red corridor (physical inspection), the customs control may be conducted at BCP, or at CCZ – if physical inspection procedures could not be conducted at BCP. In this case Customs

officer will issue the T1-the internal transit document, for movement under customs control to the destination of CCZ. After finalizing customs checking process the goods will be released

#### **What procedures should be conducted at CCZ?**

- The relevant person may submit the abovementioned document (except customs declaration) at CCZ, Customs officer will put the clearance related data into the customs automated system in the format of declaration, or If the documents will be submitted in advance via [www.rs.ge](http://www.rs.ge) website through authorized user, upon submission of the documents the goods may be released after the declaration will be assessed by the automated risk management system.
- If during the assessment of process the declaration will be rerouted to the red corridor (physical inspection), the customs control will be conducted at CCZ and after finalizing customs checking process the goods will be released.

#### **Discharge of TA**

TA shall be discharged when the goods placed under the TA are placed under a subsequent customs procedure, or have been taken out of the customs territory ~~of the Union~~, or have been destroyed due to force majeure and information is submitted immediately to customs, or or are abandoned to the State.

#### **What is the most applied customs procedures for Discharge of TA?**

The most widely used customs procedures for discharge of TA is a re-export. Which may be initiated at CCZ or at BCP similarly to the TA customs procedures.

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