



ნოდია, ურუმაშვილი და პარტნიორები
NODIA, URUMASHVILI & PARTNERS

COVID-19

Legal Overview of the State of Emergency in Georgia

Nodia, Urumashvili & Partners

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ნოდია, ურუმაშვილი და პარტნიორები
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Nodia, Urumashvili & Partners



 **Vaja Pshavela Av. № 71, Office 28, 0186**

 **(+995) 32 2 207407**

 **www.nplaw.ge**

 **[LinkedIn Profile](#)**

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I. Key legal consequences of the State of Emergency

- **What is the State of Emergency?** – Its a temporary measure, declared in cases established by the legislation of Georgia, and restricting certain constitutional rights for the purpose of ensuring the safety and security of citizens of Georgia.
- **For how long will the State of Emergency remain in force and to which territories does it apply?** - It became effective on March 21, 2020 and shall remain in force till April 21st, 2020 throughout the entire territory of Georgia. On April 21, 2020 the State of Emergency prolonged until May 22, 2020.
- **Which constitutional rights are restricted?** – Rights ensured by Articles 13, 14, 15, 18, 19, 21 and 26 of the Constitution of Georgia are restricted, in particular:
 - Right to freedom;
 - Freedom of movement.
 - Right to privacy of personal and family life, personal space and communication;
 - Right to fair administrative proceedings, accessibility to public information, informational self-determination and right to constitutional remedies;
 - Right of ownership;
 - Freedom of assembly;
 - Freedom of labor, freedom of professional unions; freedom to strike and freedom of entrepreneurship.
- **Applicability of the State of Emergency?** - It applies to all natural and legal persons.
- **Legal consequences for the violation of the State of Emergency restrictions?**

*Please note, on 23 April, legislative amendments were made to the Administrative and Criminal Codes of Georgia, which entered into force on 2 May. However, during the State of Emergency, the Decree of the President supersedes them and shall be taken into consideration.

- **Administrative liability** – monetary penalty for natural persons in the amount of 3000 GEL and in the amount of 15000 GEL for legal entities.
- **Criminal liability** – Repeated violation by the person who had been subject to the administrative penalty, entails a criminal liability, namely, imprisonment up to 3 years in case of natural persons and in case of legal entities sanctions may range from a penalty, deprivation of the right to carry out activities up to liquidation together with a penalty.



What are the main restrictions applicable to natural persons and legal entities during the State of Emergency?

1. Restrictions to the freedom of movement and suspension of passenger travel

Curfew – As of March 31st, 2020 and for the period the State of Emergency, movement of people by foot or by transport is restricted on daily basis from 21:00 till 06:00. However, the restriction does not apply to international carriage of goods and other exempted activities as determined by the Government Decree №181 (Hereinafter “Decree №181”). In addition, during the State of Emergency, natural persons shall always carry a document/proof of identity while traveling or moving in any form outside their living space. Furthermore, irrespective of the time of the day, natural persons being 70 or more years of age are restricted from leaving home, but certain exemptions do apply.

International travel – International air, land and marine passenger travel were suspended for the period of the State of Emergency. Direct international regular passenger flights were further suspended. In addition, all persons, except for Georgian citizens, their family members and other persons, as envisaged by the Order №164 of the Government of Georgia of January 28th, 2020, are restricted from entering a territory of Georgia both by land and air.

However, above restrictions do not apply to:

- Flights for the purpose of transporting passengers from Georgia to other country, provided that the aircraft arrives from foreign countries to Georgia having no passengers on board;
- Flights for the purpose of transporting cargo, as well as aviation activities related to governmental, military, outpatient, emergency, technical landing, search & rescue flights;
- Flight performed by a helicopter being part of the vessel of the military-marine unit under the operative subordination of the Allied Maritime Command of NATO, sailing under the flag of NATO for training purposes, within the territorial sea of Georgia.

Domestic travel – the following is prohibited/suspended during the State of Emergency:

- Movement by transport with more than 3 persons (including the driver) is prohibited. Passengers must sit in the back seat, behind the driver, if the interior of the transport allows it and recommendations are complied with (issued by the Ministry of IDPs from the Occupied Territories, Labor, Health and Social Affairs of Georgia (please find in Relevant Legal Act and Resources)).
- Transportation of passengers by railway transport, except the service railway transportation, which is used for movement/transportation of employees from place



- of residence to the workplace and vice versa, according to the schedule developed by JSC "Georgian Railway" for the purpose of uninterrupted cargo transportation;
- Transportation of passengers by M2 and M3 types of motor vehicles between cities and/or within the municipal borders;
- Public transport, including subway and cableway;
- Regular air passenger travel within the country. Applications for non-regular (charter) flights are individually reviewed by LEPL Civil Aviation Agency in agreement with the Ministry of Economy and Sustainable Development of Georgia;

Special restrictions (quarantine) on targeted territories

- **Bolnisi and Marneuli Municipalities** - Pursuant to the Decree №180 of the Government of Georgia, as of March 23, Marneuli and Bolnisi municipalities are subject to the quarantine. Consequently, right to free movement is restricted;
- **Kobuleti Municipality Administrative Units** (Gvara, Leghva, Mukhaestate, Tskarovka) - Pursuant to the Decree №239, as of April 12 Kobuleti Municipality Administrative Units (Gvara, Leghva, Mukhaestate, Tskarovka) are subject to the quarantine. Consequently, right to free movement is restricted in those regions;
- **Tbilisi, Rustavi Municipalities**- Pursuant to the Decree №242 as of April 15, 21:00, entrance and exit in the above-mentioned cities is restricted. However, certain exemptions apply, for instance, persons who are registered in those municipalities, as well as the diplomatic corps, are not prohibited from leaving Tbilisi and Rustavi;
- **Terjola Municipality Ghvankiti**- Pursuant to the Decree №259 of the Government of Georgia, as of April 23, Ghvankiti is subject to the quarantine. Consequently, right to free movement is restricted;
- **Tetritskaro Municipality** - Pursuant to the Decree №267 of the Government of Georgia as of April 26 Tetritskaro Municipality is subject to the quarantine. Consequently, right to free movement is prohibited unless otherwise specified with the above-mentioned Decree.

Territories where Special restrictions (including the quarantine) are suspended

- **Lentekhi Municipality** - Pursuant to the Decree №234 of the Government of Georgia, as of April 10, Lentekhi municipality is subject to the quarantine. Consequently, right to free movement was prohibited. However, pursuant to the Decree №269 of the Government of Georgia, the above decree was terminated since April 28, 2020;



- **Khashuri Municipality Khidiskhuri** - Pursuant to the Decree №240 of the Government of Georgia as of April 13, Khidiskhuri was subject to the quarantine. Consequently, right to free movement was prohibited. However, pursuant to the Decree №269 of the Government of Georgia, the above decree was terminated since April 28, 2020;
- **Kutaisi and Batumi Municipalities** - Pursuant to the Decree №287 of the Government of Georgia, restrictions on entry to Batumi or Kutaisi municipalities have been lifted since May 4, 2020;

2. Restriction of the right of ownership

By the Decree of the President of Georgia, the Government of Georgia may restrict the right of ownership and use the property and material assets of natural persons and legal entities, in case of necessity, for quarantine, isolation and medical purposes and in accordance with the process approved by the government.

However, as of this date, as per the decision of the Government of Georgia, below listed industries are required to perform certain obligations upon the request of the Ministry of Economy and Sustainable Development of Georgia.

- a) Hotels and other means of accommodation.
- b) Air transportation/carriage service;
- c) Land transportation/carriage.

Herewith it should be noted, that on the territories where quarantine is declared (Marneuli and Bolnisi Municipalities, Kobuleti Municipality Administrative Units (Gvara, Lekhva, Mukhaestate, Tskarovka,), Terjola Municipality Ghvankiti, Tetrtskaro Municipality pursuant to the Decrees №180, №234, №239, №240, №259 and №267, in case of emergency, for the purposes of medical, quarantine and isolative purposes, property rights of natural and legal persons may be subject to some restriction and be used accordingly.

Although, the Decree of the Government of Georgia does not directly envisage relevant compensation for restriction of ownership, the Law of Georgia “On the State of Emergency” empowers highest bodies of the executive power of Georgia, to use the property and material assets owned by legal entities and natural persons for the purpose of prevention and elimination of effects of the state of emergency, and only with relevant compensation (payable after the end of the State of Emergency);



3. Restriction of the educational process

- **Academic process** – based on the Decree №205 of the Government of Georgia of March 31, 2020, both primary and higher educational institutions shall provide education in a remote form, effective as of March 30, 2020 and during the State of Emergency.
- **Prohibition of events** - all forms of trainings, conferences and seminars are prohibited except for a remote form.

4. Restriction of cultural and sport events

Cultural and sport events are permitted in a remote form only. The following is fully prohibited:

- All types of cultural events, both indoors and outdoors, including concerts, theatre, temporary and permanent exhibitions, rehearsals, tours, masterclasses, trainings and conferences;
- Mass sport events, including competitions, training/coaching process/gathering, both indoors and outdoors, all types of trainings, seminars and/or conferences related to sport.
- However, above restrictions do not apply to events conducted by the Ministry of Defense of Georgia.

5. Restriction of economic freedom

As of March 31st, 2020, 08:00, a range of economic activities are prohibited. However, based on Decrees of the Government of Georgia №209, №211, №216, № 222, № 233, №241 2020, the list of activities/persons, permitted to engage in economic activity, has been broadened. Following are exemptions allow to conduct economic activity without suspension or other restrictions:

- a) List of specific legal entities, who are exempt from the restrictions, as approved by the Government of Georgia (see Annex №1 of Decree №181);
- b) In addition, the Government of Georgia additionally approved the list of those economic activities, which are exempt from restrictions. However, in number of cases, such economic activities are permitted to be conducted only by remote means (see Annex №2 of Decree №181) and only in case of critical necessity with not more than 5 persons gathering in the office/workplace;
- c) Furthermore, a list of permitted economic activities, legal entities involved in such activities as well as sites engaged in economic activities is approved by the Government of Georgia (see Annex №3 of Decree №181);



d) Lastly, Article 7 of the Decree of the Government of Georgia, in addition to the above described, provides for the list of general economic activities, which are exempt from restrictions, as follows:

- Medical facilities;
- Food/animal food, animal, animal and plant products, veterinarian products, pesticides and agrochemicals, retail sale of seed and planting materials, as well as production, storage, wholesale trade and distribution, production of food product packaging materials/TAR;
- Mills, bakeries of bread/pastry, milk processing;
- Production/transfer/distribution/supply of electricity, natural gas, oil and its products (including Diesel and Gasoline), water; supply of petrol, diesel, liquid gas, as well as telecommunications and postal services, services related to waste management; activities necessary for the production of electricity;
- Activities of commercial banks;
- Providers of payment services and their agents, providing service through a self-service kiosk;
- Operators of payment systems;
- Activities required for non-interrupted operation of bank machines, self-service kiosks and post-terminals;
- Microfinance organisations;
- Supply and sale of bank-financial products/services by remote means;
- Production/distribution/sale of medical and pharmaceutical products;
- Agricultural works and animal husbandry;
- Taxi service provided by M1 category vehicles (the driver shall wear a facial mask);
- The service of delivery (so-called “delivery services”);
- Extraction and processing of oil and gas;
- Private security services;
- Attorney;
- Activities of entities who provide technical support to automobiles, bikes, as well as car washing companies, and realization of materials/parts at the spot, necessary for the provision of the above technical support;
- News kiosks;
- Any economic activity conducted by a remote means*, only from home (without leaving home);
- Activity connected to storage and keeping goods (no more than 5 people are allowed on the workplace/ warehouse, exception: custom’s warehouse);
- Packaging and labeling (other related to labelling activities) materials production, delivery and realization for the permitted economic activities;
- Dredging and processing activities for oil and gas;
- The activities of open-type agricultural markets/fairs;



- Remote (so-called “online”) trade (not more than 5 persons at a workplace/in a warehouse);
- Construction/Repair works; Activities related to the monitoring of the construction;
- Manufacturing of construction materials, wood and glass materials.

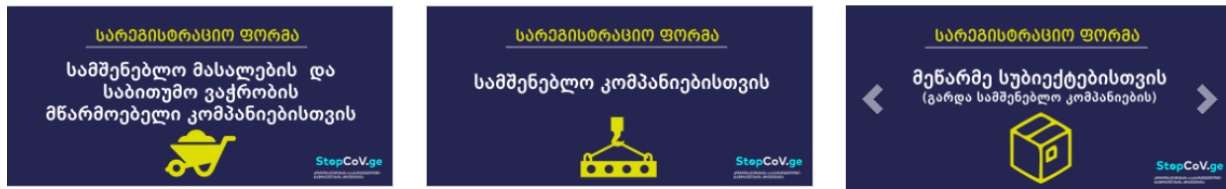
*** Activities conducted by remote means** – It is noteworthy, that the Decree №181 of the Government of Georgia sets general exemptions, without specifying types of activities, and allows any economic activity if its conducted remotely, which in its turn enables representatives of independent professions to be engaged in economic activities. In addition, based on Annex N2 of the Decree №181, certain activities are permitted only in a remote form, such as activities of advertising agencies, mediation, arbitration, trade in computers, legal and tax consulting, audit, IT and others. However, the Decree №181 provides that all permitted activities, e.g. per Annex N2 and activities conducted remotely under the general exemptions, may be carried out from the office or other work-place, by gathering of not more than 5 persons and only in case of critical necessity.

*** E-commerce** – under general exemptions (permitting all economic activities conducted remotely) and specific economic activities listed in Annex N2, the Government’s Decree permits e-commerce, and since 27 April, does not restrict delivery of products.

*** Construction/real estate sector** – a special regime applies to this sector under Annex N2 of the Decree №181 of the Government of Georgia, which permits construction of buildings, civil construction, specialized construction works, production and wholesale trade in construction materials only by private legal entities determined by the Government of Georgia;

* Please note, that construction companies, wholesale distributors of construction materials, whose activities are restricted by the Decree №181, can request exemption by downloading the application form found at the web-site of the Ministry of Economy and Sustainable Development (<http://www.moesd.gov.ge/>) and sending it at the following email: construction@moesd.gov.ge; as for the companies operating in the administrative territory of Tbilisi, you may apply the municipality of Tbilisi at the following web-site: build@tbilisi.gov.ge.

Exceptions – please also note, that in case your activities are suspended, regardless of the sector, you may apply to the Ministry of Economy and Sustainable Development via a below link and request an exemption via application : <http://www.moesd.gov.ge/>



*On the screenshot - 1) For construction goods and wholesale; 2) Construction 3) Other Entrepreneurs

* **Restaurants, public catering, catering/canteens in organizations/businesses** are permitted to operate only with delivery service or pick-up service by transport (“drive”), without consumer access to the point of sale. However, shops selling wine and other alcoholic grape products, spirits and beer are restricted to operate.

Regulation of prices

- **Basic-need products** – The goal of the State Program for Maintenance of Prices on the Basic Need Products is to maintain existing retail prices on the basic need grocery products. For beneficiaries, which are importers of products, the program envisages to subsidize the customs value of the imported product(s) in Georgia, effective from March 15th, 2020 through May 15th, 2020.
- **Medications, medical products and services** – Prices of such products are not yet regulated by the Government of Georgia.

Complying to recommendations - all permitted economic activities, irrespective of form and type, shall be carried out in accordance with recommendations issued by the Ministry of IDPs from the Occupied Territories, Labor, Health and Social Affairs of Georgia. Please also note, that procedure for monitoring the compliance with such recommendations has been adopted by the joint order №1-1/162 – №01-38/N of the Ministry of Economy and Sustainable Development and the Ministry of IDPs from the Occupied Territories, Labor, Health and Social Affairs of Georgia. According to that order, the agency for technical and construction oversight as well as Labor inspection, are bodies responsible for the monitoring of compliance with recommendations.

*Please note, that the registration at the portal of the Ministry of IDPs from the Occupied Territories, Labor, Health and Social Affairs of Georgia has commenced to evaluate the compliance with recommendations issued by the Ministry. Please visit the bellow link for more information:

- https://www.moh.gov.ge/ka/740/?fbclid=IwAR0khGquiX77p_VKh7JmYrrRuW9W1WqYOU9EXc9p46sLDIwtCxp7y_U45KA



Sanitary-hygienic rules - the special sanitary-hygienic rules adopted by the Decree №181 of the Government of Georgia must be observed by:

- Facilities producing/processing grocery items;
- Facilities delivering grocery items to consumers using a delivery service;
- Facilities delivering products to consumers in retail/wholesale trade locations.

6. Restriction of assembly/gathering in private and public spaces

Restriction of assembly/gathering – Assembly of natural persons in a public space, gathering of more than 3 persons is restricted. Public space is defined as any indoor or outdoor space which is not a place used for residential purposes. This restriction does not apply in cases of permitted economic activities, medical facilities, public facilities, defense forces, special penitentiary facilities, law enforcement bodies as well as infrastructure projects that are agreed with the Government.

Restriction of social events – Social events involving gathering of more than 3 people are prohibited (the decree contains examples - funeral, wedding and similar).

7. Administrative proceedings

On the basis of the Decree of the President of Georgia, the Government of Georgia was granted a right to regulate public services and administrative proceedings in a different manner compared to the existing legislation of Georgia.

- Following has been suspended:
 - Legal deadlines established for filing and review of administrative appeals;
 - Legal deadlines established for issuance of public and personal information.
- According to the amendments in the Decree №238 (10/04/2020) during in the State of Emergency Administrative bodies do not have authority to request notarized translation of documents in foreign language, even if it is specified by the law. The application submitted without verified copy or notarized translation should not be left unattended.
- Amendment (02/04/2020, №204) to the Decree №181 of the Government of Georgia establishes, that tax/customs bodies responsible for hearing cases within the Ministry of Finance of Georgia, may conduct hearings electronically, without the presence of the applicant, if the substance of the case may be established by provided documents.



- For the period of the State of Emergency, the Minister of Justice of Georgia had been granted a power to define rules of functioning of following administrative bodies:
 - Special Penitentiary Service;
 - Notary Chamber;
 - National Archive.

Amendment (30/03/2020, N204) to the Decree №181 of the Government of Georgia broadens the above list and as the result, functioning of following administrative bodies may be expected to be regulated otherwise:

- Agency of the Development of Public Services;
 - National Agency of Public Registry;
 - House of Justice;
 - Private Enforcement;
 - Other bodies under the Ministry of Justice.
- By the Order (31/03/2020, №511) of the Minister of Justice of Georgia, rules have been adopted regulating activity of the Notary Chamber and notary services, which amongst others, includes a list of temporary notary offices, as well as rules of their operation. With the Order 519 (13/04/2020) and the Order (29/04/2020, №523) of the Minister of Justice the number of temporary notary bureaus has been increased.
- **Please note:** that according to the Order (04/05/2020, №527) and the Order (05/05/2020, №530) of the Minister of Justice of Georgia, request for notary services and for admittance at the Public Service Hall, shall be submitted via the following portal (my.gov.ge):
 - <https://www.my.gov.ge/ka-ge/services/10/psh-visit-reservation>
- By the order of Ministry of Justice (06/04/2020, Order №515) enforcement proceedings have been regulated. According to the said order, applicants can now apply to for the enforcement electronically by the following way: via a web-site my.gov.ge or via email: info@nbe.gov.ge. Please also note, that certain restrictions have been set by the said order on the enforcement proceedings.

By the order of the Minister of Justice (09/04/2020 №518) the guidance for administration and distribution of services of Public Service Development Agency have been laid down that aim to prevent the spread of new corona virus (Covid 19). Public Service Development Agency shall only act accordingly.

- By the order of the Minister of Justice (15/04/2020 №521) the guidance for administration and distribution of services of National Service of Public Registry have been laid down that aim to prevent spread of new corona virus (Covid 19). According to



order, using the services of the Agency can be conducted remotely, through the portal my.gov.ge. The Agency is authorized to receive applications and documents in material form only upon request to provide socially important services specified in the order.

- By the order of the Minister of Justice (16/04/2020 №522) to prevent the spread of new corona virus (Covid -19) a different rule of protection of the regime established by law has been imposed on probationers and parolees. During the State of Emergency, the probationers and parolees are exempted from the obligation to be present for the purpose of registration, in accordance with the rules established by probation officer. Although, on certain categories of cases, the probation officers will control the probationers and parolees on their residence addresses.
- A Public Inspector was granted certain powers, including a right to suspend statutes of limitation applicable to the review process of offences and imposition of penalties deriving from Law of Georgia "On Personal Data Protection". The right extends to suspension of legal timeframes applicable to enforcement of penalties and appealing decisions on administrative offence cases.
- The Minister of Internal Affairs of Georgia was granted a power to regulate, in different manner, certain services and associated state fees within the system of the Ministry of Internal Affairs of Georgia.
- On the basis of the Amendment (26/03/2020 №192) to the Decree №181 of the Government of Georgia, as of the date and during the effective term of the State of Emergency, payment deadlines for penalties and interest imposed for administrative offences, under Chapter X of the Code of Administrative Offences of Georgia, have been suspended.
- Deadlines for administrative proceedings related to authorization and accreditation, professional training and development, including those of public servant, are suspended unless conducting such activities may not be done remotely, through a modern means of electronic communication.
- Public bodies, natural persons and legal entities are permitted to make electronic signatures and use electronic documents in a manner different from the existing requirements, as set by the Law of Georgia "On Electronic Document and Reliable Electronic Services".
- On the basis of the Amendment (26/03/2020 №192) to the Decree №181 of the Government of Georgia, active administrative proceedings, related to scoping and environmental clearances, shall be conducted without public review. Participating in



administrative proceedings, including submission of statements and remarks, shall be ensured through written and/or electronic means.

- On the basis of the Amendment (27/03/2020 №201) to the Decree №181 of the Government of Georgia, the deadline for passing a periodical technical inspection of vehicles has been suspended until the end of the State of Emergency, if such deadlines coincide with the time period of the State of Emergency.

8. Judicial proceedings

Court proceedings by remote means – The Decree №1 of the President of Georgia provides possibility to hold only criminal court hearings through electronic means of communication. In addition, persons participating in such hearings may not refuse to participate based on the desire to attend physically.

Limitation periods – According to Article 132 (b) of the Civil Code of Georgia, the limitation period will be suspended if submission of claim is hindered by circumstances caused by force majeure. Please note, that the State of Emergency does not automatically lead to a suspension of the limitation period. For each case, together with other preconditions, it should be evaluated, whether a person was deprived from opportunity to submit a claim due to circumstances caused by the State of Emergency.

Restoration of legal timeframes applicable to civil procedural actions – According to Article 65 of the Code of Civil Procedure of Georgia, legal timeframes set for civil procedural actions may be restored, unless otherwise defined by law, if the court rules that the failure to perform a procedural action was due to a valid reason. As per the Code of Civil Procedure, a valid reason is defined as inability to perform a procedural action as a result of illness, death of a close relative or due to other extraordinary objective circumstances. Moreover, the court may not restore legal timeframes, which are directly prohibited by the legislation, including but not limited to the filing timeframes in the Court of Appeals and the Supreme Court.

Adjournment of hearings – In cases, which are not subject to limited timeframes for hearings, any party may file a motion requesting adjournment of the hearing by a remote (http://court.ge/geo_courts) electronic means or postage. Please note, that mobile phone numbers of assistants to judges have been published on the court's website.



II. Force Majeure

1. Does the spread of Coronavirus (COVID 19) correspond to a force majeure event?

*** Note:** Please note, that the declaration of the State of Emergency throughout the entire territory of Georgia based on the Decree №1 of the President of Georgia dated March 21, 2020 and consequent introduction of various restrictions by the Decree №. 181 of the Government of Georgia, does not *per se* imply that a force majeure event had occurred and that a relevant natural or legal person would be relieved from performing obligations deriving from contract and/or the liability due to non-performance. Each case requires tailor made approach and proper evaluation by taking into account, amongst others, the business sector, subject of the contract, terms and conditions, parties and other important factors.

Notwithstanding the above, the following may be considered while determining whether Coronavirus (COVID 19) corresponds to a force majeure event in your case:

- **Had such event occurred which was unavoidable and beyond the parties' control?**
 - It should be assessed, whether the spread of Coronavirus (COVID 19) and the deriving restrictions cause such factual or legal event that was impossible for the parties to foresee and was beyond their control. For example, natural disasters, events of October 2006, when the sea, air, motor vehicle and railway transportation from Russia to Georgia was banned by the Russian Federation, the Russian-Georgian War of 2008 and etc. were all considered as force majeure events as per existing court practice. However, Coronavirus (COVID 19), as a pandemic which triggered introduction of certain restrictions in Georgia, is highly likely to be considered as a circumstance which may not have been foreseen or avoided by certain persons and legal entities.
- **Is the party to the contract able to perform its obligations considering restrictions related to Coronavirus (COVID 19)?**
 - It should be determined, whether the failure to perform by the party is caused by restrictions introduced due to the spread of Coronavirus (COVID 19), i.e. whether such restrictions directly influence the performance. For example, if the subject of the contract is the permitted service, which may be supplied/delivered by a remote, electronic means, then a mere reference to the spread of Coronavirus (COVID 19), as the ground for non-performance, may not be sufficient for proving the event of force majeure. Please note, in such cases the burden of proof would be on the non-performing party's side.



- **Was the occurrence of event unforeseeable and beyond the parties' control?**

- It should be objectively determined, as to what extent parties could not have foreseen the occurrence of such event and whether any of the parties have considered assuming risk for contract performance, despite hindrances which may have been caused by such event. For example, if the contract was entered into after the spread of Coronavirus (COVID 19) and deriving restrictions became known to the parties, then such party knowingly assumes the risk to perform under the given circumstances, which in its turn may restrict the party from relying on the force majeure event.

2. **What are the legal consequences if the spread of Coronavirus (COVID 19) is deemed as a Force Majeure event?**

- **Contractual:** In practice, majority of written agreements set out rights and obligations of parties which may be invoked after the occurrence of the force majeure event, as well as the procedure to be followed by the party wishing to invoke such rights. Some agreements set a certain time period for the party to notify the other party on the use of such right. Accordingly, in each case, it is important to evaluate the rights and obligations and the procedure agreed between the parties under the contract and to ensure that such procedure is duly followed.
- **Non-contractual:** In case the contract does not regulate a force majeure or partially governs such events, the rights granted by the law shall apply, as follows:
 - **Relief from liability for delayed performance may be claimed until the end of the force majeure** – It is important to consider, that the occurrence of force majeure event does not automatically, nor fully exempt a party from performance of obligations under the contract. However, such event may grant the party a right to claim exemption from liability for non-performance for the period of force majeure (for example, a waiver to claim penalty for delayed performance). Therefore, it is important that the party notifies the other party thereof and negotiation takes place.
 - **Modification/adjustment of contract to changed circumstances may be claimed** – a party may be granted a right to request adjustment of contract to changed circumstances (for example, delay of performance, amendment to certain terms and etc.); However, the party shall prove that: a) circumstances had changed after the contract was entered into between the parties; b) significant hindrance to the performance had been caused by changed circumstances c) the changed circumstance is beyond the party's control and was impossible for the parties to foresee it prior to concluding a contract; d) any modification/adjustment of the terms and conditions of the contract must not be based on the risk assumed by only one of the parties;



*Note – as per the Order N11 of the Chairman of the Agency of Public Procurement dated April 1st, 2020, amendment was made to Order N12 “On Rules of Electronic Tender Process” of the Chairman of the Agency of Public Procurement dated June 14th, 2017, which provides for the adjustment of contract as prescribed by Article 398 of the Civil Code of Georgia, by maximum of 10% increase of the initial contract value. In case of procurement contracts on construction works, considering the increased costs of construction materials, it is permitted to increase the contract value in accordance with the rules established by the Decree N619 of the Government of Georgia “On Various Activities Supporting Infrastructural Projects” of March 31st, 2020. However, this does not apply to state procurement of oil and gas products.

- **Termination of contract** – If restrictions imposed for the elimination of the spread of Coronavirus (COVID 19) make it impossible to perform a contract, even temporarily, and/or despite attempts the parties failed to agree on the modification/adjustment of contract to changed circumstances, or the timely performance was in best interests of the party and now the party has lost such interest to the delayed performance (supported by objective reasons), cancellation of contract may be claimed, provided that other circumstances preventing such cancellation would not exist.

III. Impact of the State of Emergency and the pandemic on labor relations

Restrictions related to place of work/office

In organizations, activities of which had not been suspended, depending on specifics, it is permitted to gather not more than 3 persons, and in certain cases more, provided that at least 2m social distancing is observed and recommendations issued by the Ministry of IDPs from the Occupied Territories, Labor, Health and Social Affairs of Georgia are followed.

1. Working remotely

As per the Labor Code of Georgia, employment relation is defined as the performance of paid labor by the employee for the benefit of the employer, in accordance with the terms and conditions of the employment agreement. Considering current developments, switching to remote work mode does not contradict the definition of employment relations as per the law and does not automatically influence the remuneration terms. Therefore:

- During the period of remote work, the standard working and break hours do not change;
- During remote work, the employee must be available to the company management and clients through phone contact and/or email during working hours;



- In case the employee is unable to perform due to reasons beyond his/her control, such employee must notify the management thereof as soon as practicable;
- For the period of the State of Emergency, the employer is entitled, in case of need and without the consent of the employee, to temporarily transfer the employee to another work which had not been agreed under the employment agreement;
- In case the remote work may not be performed and/or other circumstances occur, following regimes may be considered:

2. Suspension of employment relations

- **Suspension of employment relations due temporary inability to perform job duties** – temporary inability to perform job duties may be claimed for the period not exceeding consecutive 40 calendar days or for total period not exceeding 60 calendar days within a 6 months period. A medical document proving sick leave may be issued in case of disability caused by a disease or mutilation, in case of care after a sick family member as well as for the **period of quarantine**.
- **Quarantine** – As per the legislation of Georgia, quarantine is defined as antiepidemic and preventive measures for the purpose of prevention or avoidance of diseases from the territory of the country or certain facilities, which are carried out in the infected regions, sea ports, airports, railway and motor vehicle stations, on vehicles and implies isolation and ban on any contact with diseased persons and persons having contact with the diseased, infected cargo and containers.

A document proving sick leave is issued by the Ministry of IDPs from the Occupied Territories, Labor, Health and Social Affairs of Georgia. Such document is the basis for payment of salary to the employee and therefore, working days during which the employee was absent due to the quarantine and self-isolation shall be fully paid for.

For obtaining the above mentioned document, the employee shall apply to the Ministry of IDPs from the Occupied Territories, Labor, Health and Social Affairs of Georgia at: info@moh.gov.ge. Based on the sick leave document issued for the period of temporary inability to perform job duties, remuneration shall be paid to the employee, which is calculated on the basis of the full salary as agreed under by the employment agreement.

3. Using a paid leave

Based on the mutual agreement between the employer and the employee, it is recommended to broaden the access to a paid leave, by changing the leave schedule (if any) and/or extension of the paid leave period.



If due to imposed restrictions, business specifics and difficult economic environment, suspension of labor relations is not possible, following options may be considered:

- Amending the work schedule by a written agreement between the employee and the employer; and/or;
- Amending of the monthly remuneration, by a written agreement between the employee and the employer;
- Transition to remuneration for actual time spent for performed work, based on the written agreement between the employee and the employer. In such case, the employer must clearly define for the employee the hourly remuneration rate and work schedule.

4. Termination of employment

Please note, that based on applicable legislation and court practice, as well as considering business specifics and nature of existing circumstances, termination of employment should be considered only in case of extreme circumstances.

The Labor Code of Georgia defines legal grounds for termination of employment., Termination of employment on any other grounds is not permitted.

Possible actual grounds during the State of Emergency and related circumstances to be considered, may be as follows:

- **Economic circumstances, technological or organizational changes, which create the need to reduce the workforce** – taking into account the existing circumstances, such ground may be relied upon by organizations activities of which had been suspended by the Government Decree and at the same time, it is impossible to place employees in a remote work mode, and/or by such organizations economic standing of which had been directly impacted by the State of Emergency.
- **Long-term employment inability** – if the inability to perform job duties exceeds 40 consequent calendar days or the total term exceeds 60 days within a 6 months period, and the employee had used his/her leave.



IV. Tax Benefits

1. Taxation of free of charge transaction

In March and April of 2020, the Revenue Service of Georgia (hereinafter the Revenue Service) has published the internal guidelines covering the issues related to taxation of free of charge transaction.

Internal Guideline # 2537

According to the Revenue Service's explanation, if the leased property is located on the territory of markets, trading malls or other places and a lessor does not request to lessee (being not able to carry out its economic activity during the State of Emergency) to pay the lease fee for the period of State of Emergency, the transaction is not regarded as a provision of the lease service free of charge. Consequently, neither lessor, nor lessee is liable to taxes (VAT, income tax and profit tax).

- **What type of venues and relationships are covered by the Internal Guideline?**

Internal Guideline is applicable to the persons being restricted to pursue their economic activity in concordance with the Ordinance #181 (23/03/2020) of the Government of Georgia (Article 7).

Herewith, it should be mentioned, that the lessees carrying out business activities remotely and/or in the form of the delivery service (i.e. not subject to full restriction) are also covered by the guideline. However, in these circumstances, the guideline applies only to those venues that are not factually being used by the lessee.

To better illustrate, if during the State of Emergency the retail seller of computing equipment delivers its services/goods remotely (delivery service), using only the storage facility, and does not utilize any other leased venue (which for example was used as a shop prior to the State of Emergency), the Internal Guideline will include those leased venues (used as a shop).

The Internal Guideline covers all the venues that satisfy the above-mentioned criteria regardless of its purpose or function, *inter alia*, restaurants, hotels, gyms, etc.

- **Which cases are not covered by the Internal Guideline?**

The internal guideline does not cover:

- Cases, when the lessor defers the payment for the lessee, rather than exempting lessee from such payment;
- The persons, not subject to the restrictions pursuant to the above-mentioned Ordinance #181 (for instance, groceries, animal and plant products retail distribution, commercial banks, etc.).

- **Which period is targeted by the Internal Guideline?**

From the beginning of the State of Emergency till its expiration date the operations are being covered by the guideline.



Internal Guideline #2539

According to the guideline Revenue Service ruled that expenses related to the transfer of employees to and from the workplace is not subject to taxation provided, that such expenses are incurred by the employer who is entitled to carry out the economic activity during the State of Emergency.

- **Who are covered by the Internal Guideline?**

The guideline applies to all the persons that according to Article 7 and Annexes #1-#4 of the Ordinance #181 of the Government of Georgia are granted the operating rights. These, *inter alia*, include healthcare providers, groceries, animal and plant products retail distribution, commercial banks, delivery service providers, etc.

Internal Guideline also covers the persons given the right to operate only remotely. However, the guideline will apply only to those cases where the employer is able to evidence the necessity of transferring an employee to the workplace (Article 7.11).

- **What type of expenses is being covered?**

The expenses not being regarded as the employee's benefit and not subject to income tax may be incurred in different ways, which include: (1) organized transfer of employees to and from the workplaces and (2) transferring the funds required for transportation to employees (e.g. for purchase of taxi service or the fuel).

- **Which period is being covered by the guideline?**

From the beginning of the State of Emergency till its expiration months the operations are being covered by the guideline.

Internal Guideline #2540

According to the internal guideline # 2540, if persons, for the purpose of preventing the spread of the new Corona Virus (Covid-19) grant a stay to other persons at the hotel free of charge, such persons shall not be subject to taxation. Consequently, they will also be entitled to request deduction of VAT paid in relation to purchase of services/goods related to the above.

- **Who and what circumstances is covered by the internal guideline?**

The internal guideline concerns the following taxpayers:

- Those who are operating hotel services and
- Granting a stay to applicable persons free of charge. The placement shall be organized by the LEPL National Tourism Administration.



- **What are tax implications set under internal guidelines?**

In fulfilling the above-mentioned duties, the LEPL National Tourism Administration acts on behalf of the state. Therefore, granting a stay to the applicable persons free of charge, to prevent the spread of the new Corona Virus, is regarded as a free of charge service provided to the State; Therefore:

- Such hotel service is exempted from profit tax and VAT (with a right to deduction);
- In relevant circumstances, when a service provider is a person (entrepreneur who is a natural person), being subject to income or profit taxes with the difference between the whole income and permitted deductions, the market price of this service shall not be reflected in the reported whole income. Subsequently the expenses for providing the above-mentioned service shall be subtracted.

- **What circumstances are not covered by the internal guideline?**

It shall be taken into account that internal guidelines may not apply to circumstances, when initially the hotel services were not free of charge, but the service provider declines to accept payment for provided services after provision of above services.

In such case the provided service will be regarded provision of a paid service, however, discharging from the payment will be viewed as a termination of the obligation via forgiveness of a debt, that under the Tax Code of Georgia such transactions:

- Does not exempt the hotel services from VAT
- Is not subject to profit tax, inasmuch as the forgiveness of a debt is realized for the benefit of a state and is not subject to taxation under Article 983.

Internal Guideline #2541

According to the Internal Guideline #254, if the company transfers money to the STOPCOV Fund in the State Treasury, the transaction will not be subject to profit tax and at the same time it will be entitled to the deduction of the transferred amount from the whole income.

- **What circumstances are covered by the Internal Guideline #2541?**

Since the transfer of funds to the STOPCOV Fund in the State Treasury is carried out to enable the State to allocate financial resources, this transaction is regarded as granting the finances to the State.

Therefore, if the company can evince with sufficient documents that the transfer has been made to the STOPCOV Fund account:

- The amount shall be exempted from the profit tax if the company is liable to tax according to the Article 97 (1) of the Tax Code of Georgia;
- The transferred amount is a deductible expense from the whole income, if the company is subject to tax on the difference between the whole income realized on the relevant calendar year and permitted deductions according to the Tax Code of Georgia.



It shall be emphasized, that internal guideline only refers to the legal persons transferring money to the fund. However, it can be assumed that the entrepreneur natural persons are also entitled to this preference if they meet the above-mentioned requirements. Namely, entrepreneurs (natural persons) who are subject to payment of the income tax on the difference between the whole income realized on the relevant calendar year and permitted deductions according to the Tax Code of Georgia. For such persons, payments made to the OTPCOV fund shall be regarded as a deductible amount from the whole income.

2. Deferral of taxes

According to the Government's decision, persons operating in the tourism business, as well as, persons having suspended its business activity due to the State of Emergency, may defer their tax liability due on February-May 2020 till November 1, 2020. Please see: - [Link #3](#)

- **Who is eligible for claiming tax deferral?**

- Business operators in the tourism sector, including:
 - Accommodation service providers (hotels, hostels, guest houses, etc.);
 - Food service providers (restaurants, cafes, bars, pubs, etc.);
 - Transportation service providers (flight services, car rentals and other transportation services for tourists);
 - Tour service providers;
 - Conferencing service providers;
 - Entertainment service providers (amusement parks, cinema halls, children entertainment centers and other similar businesses);
 - Other touristic services apart from the above listed.
- Persons having suspended their business activity due to the State of Emergency.

- **What type of taxes are covered and on what period?**

- Withholding tax declared in March, April, May and June as per the tax returns of February, March, April and May.
- Income tax payable according to the annual income tax return of 2019 and an advance (current) tax payment due on May 15, 2020.
- Property tax of enterprises according to the property tax return for the accounting year 2019 and an advance (current) tax payment due on June 15, 2020.

- **What are the procedures for claiming tax deferral?**

A person willing to claim this benefit shall fill in an electronic application on the following link: <https://eservices.rs.ge/ServiceRequestNew.aspx?p=721>

An application should briefly describe financial difficulties affecting applicant's ability to pay the income and/or property tax.



The application is reviewed within 10 working days by the Revenue Services and in case of approval, the tax will be deferred until November 1, 2020.

- **What are the consequences of a tax deferral?**

Revenue Service will not impose measures of tax collection in relation to the deferred tax debt.

A penalty interest for delay of payment will accrue during the tax deferral period. However, such penalty interest will be fully recalculated and canceled after the tax deferral period (November 1, 2020).

3. The privilege given to importers of the land vehicles

To facilitate the business of the land vehicle importers, the Ministry of Finance of Georgia prolonged the deadlines for customs clearance until September 1, 2020, for the land vehicles imported on the territory of Georgia prior to April 1, 2020. Please See: - [Link #5](#)

- **What is the essence of tax privilege?**

Owners of the land vehicles imported on Georgia's customs territory prior to April 1, 2020, are exempt from the fines provided by Article 164 and 171 of the Customs Code of Georgia for breaching the deadlines of presenting those vehicles for customs clearance, submitting customs declaration, as well as from penalty interest applicable according to Article 272 of the Tax Code of Georgia for delay of payment of customs duties (taxes).

- **Who is entitled to claim the benefit?**

Every natural or legal person, having imported the vehicles on the customs territory of Georgia prior to April 1, 2020 is eligible to claim the benefit.

- **What are the procedures?**

Pursuant to the Order of the Ministry of Finance the benefit is automatically claimed. There is no need to fill any application. However, a person will be able to enjoy the tax benefit if the person will finish the customs clearance of the vehicle or will re-export it until September 1, 2020.

4. Tax litigation

As a consequence of changes in the procedures of electronic communication between tax dispute resolution council and a taxpayer (implemented on February 2020), review of tax and customs disputes in the Ministry of Finance and Revenue Services has become even more flexible. Those



changes enable the taxpayer to effectively pursue tax disputes remotely in the Ministry of Finance and Revenue Service.

- **Alterations in customs and tax proceedings**

According to the Ordinance #181 of the Government of Georgia (23/03/2020) bodies responsible for the review of tax and customs disputes under the Ministry of Finance and Revenue Service were given the authority to conduct their disputes remotely with the use of technical means of communication. Moreover, the appeal may be examined without a complainant being involved, provided that factual circumstances are so vivid that extra inquiry is not necessary.

- **Possibilities of pursuing tax and customs disputes electronically**

According to the latest developments in the legislation, a dispute resolution council operating under Ministry of Finance of Georgia became entitled to send its decision to a taxpayer electronically via official webpage of the Revenue Services (taxpayer's portal).

Consequently, during the State of Emergency taxpayers have the possibility to fully pursue tax and customs disputes through the means of electronic communication, including:

- File a complaint via the taxpayers portal;
- Participate in the proceedings remotely;
- Receive a decision of the dispute resolution body through the taxpayer's portal.

- **Time for appeal tax and custom's authorities' decisions**

Pursuant to Ordinance #181 of the Government of Georgia, deadlines for filing and examining an administrative appeal have been suspended. The same rule applies to tax and customs disputes and respectively the deadlines for submitting an appeal related to tax or customs matter are suspended until the end of the State of Emergency.

This shall not mean that during the State of Emergency taxpayers are being taken the right to submit tax and/or customs appeals or the administrative bodies are not entitled to consider complaints.

5. Special preferences to the healthcare equipment import-export

According to the decision of the Minister of Finance and the Minister of Internally Displaced Persons from the Occupied Territories, Labour, Health and Social Affairs of Georgia, from April 2020 in order to prevent the Covid-19 overall spread and to facilitate to the eradication of the virus following products are exempted from VAT:



Code	Name
3822 00 000 00	Tests
3926 20 000 00	Shoe covers from plastic material
3926 90 980 00 and 9004 90 900 00	Face protecting shields
4015 11 000 00	Nitrile surgical gloves
4015 19 900 00	Nitrile gloves (other)
6210 10 900 00	Overalls for isolation, medical coats, medical hat and shoe covers' bundles
6307 90 990 00	Face masks, shoe covers made from cotton and without bottom and shoe covers made from textile
6506 99 909 00	Medical hats
9004 90 900 00	Protective plastic goggles
9025 19 200 00	Contactless thermometer

6. Aiding hired persons who are no longer recipients of the salary

Since most of companies were forced to reduce the number of employees or grant employees an unpaid leave due to the pandemic, according to the decision of the Government of Georgia, these employees will be aided for a total of no more than 1200 GEL for 6 months period.

- **What circumstances are covered with this preference?**

The following persons will be eligible for receiving an aid:

- Who are being employed and have been paid for at least one month since the first quarter of 2020;
- Due to the State of Emergency, the employment contract has been terminated, the employment relationship (including unpaid leave) has been suspended or the employer has not been paying the salary.

- **Amount of the aid and relevant procedures to claim such aid**

The monthly allowance to be paid to the employee is 200 GEL for 6 months (1200 GEL in total). In order to claim it, the employer must submit the information to the Revenue Service through the payer's portal indicating:

- Name and family name, ID number of the employee;
- Contact details of the employee (factual address, telephone number);
- Calendar month, from which the assistance should be provided;
- Bank details of the employee (account number).

The submission of the given information shall be made on the 15th of the month following the relevant respective month. It will be processed by the Revenue Service and submitted to the LEPL State Employment Agency no later than the 20th of the month.



Compensation shall be issued by the Agency through a banking institution no later than the 30th of the month following the relevant month (month in which the person failed to receive remuneration) to the bank account of the person nominated by the employer.

It is noteworthy that the employer is not given a compensation according to the relevant month, if the issuance of the remuneration is apparent.

Please note: The above does not constitute an exhaustive list of persons who are eligible of the aid and the list of such persons and specific instructions for applying for such aid can be found in the Decree of the Government of Georgia №286 (May 4, 2020) on approval of the Governmental Program on reducing the harm caused by the spread of Novel Coronavirus (COVID-19).

7. Reducing expenses in relation to the income tax payable for the salary

By the Decision of the Government of Georgia, in order to enable taxpayers to retain more employees, expenses will be reduced in amount of income tax payable to the state budget. To be more specific, since 1 May, 2020, for the period of 6 calendar months, taxpayers will be authorized to not pay the amount withheld for the purpose of payment of the income tax from the salary in amount of GEL 750, if the employee has not received a salary exceeding GEL 1500 from the same employer during that calendar month.

- **In which circumstances does the Decision of the Government Apply?**

Only employees employed in the private sector, who have not received a remuneration in excess of GEL 1500 (gross salary, including taxes) from that employer, will be authorized to receive expenses in relation to the income tax.

The public sector does not acquire a right to financing the above expenses:

- All ministries;
- Legal Entities under Public Law, which are established by the State (such as schools, theaters, museums, ensembles etc.), and Legal Entities under Private Law established by the State;
- Legal Entities under Public and Private Law and other entities established by municipalities (schools, theaters, museums, ensembles, kindergarten etc.);
- Any State body or the bodies of the Autonomous republics of Georgia;
- State owned Corporations: which include companies in which the State, municipality or autonomous regions own more than 50% of shares; Additionally, subsidiaries, if they own more than 50% of shares in such subsidiaries;
- National Bank of Georgia;
- National Regulatory Bodies.





ნოდია, ურუმაშვილი და პარტნიორები
NODIA, URUMASHVILI & PARTNERS

Please note, that opinions and assessments contained in this document, as relevant of May 5, 2020 are for informational purposes only and shall not constitute a legal advice in any form whatsoever. In case of questions or need of legal assistance please contact:

Nodia, Urumashvili & Partners



ნოდია, ურუმაშვილი და პარტნიორები
NODIA, URUMASHVILI & PARTNERS



Vaja Pshavela Av. № 71, Office 28, 0186

☎ (+995) 32 2 207407

🌐 www.nplaw.ge

[in](#) [LinkedIn Profile](#)

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V. Relevant legislative acts and resources

- (1) Constitution of Georgia
See: <https://matsne.gov.ge/ka/document/view/30346?publication=35>
- (2) President of Georgia. Order №1. 21 March 2020 On Declaration of the State of Emergency throughout the Whole Territory of Georgia
See: <https://www.matsne.gov.ge/ka/document/view/4830390?publication=0>
- (3) President of Georgia. Decree № 1. 21 March 2020, On Measures to be Implemented in connection with the Declaration of a State of Emergency throughout the Whole Territory of Georgia
See: <https://www.matsne.gov.ge/ka/document/view/4830372?publication=0>
- (4) Resolution of the Parliament of Georgia № 5864-სს, 21 March 2020 On Approval of Edict № 1 of 21 March 2020 of the President of Georgia On Declaration of the State of Emergency throughout the Whole Territory of Georgia
See: <https://www.matsne.gov.ge/ka/document/view/4830327?publication=0>
- (5) Resolution of the Parliament of Georgia №. 5865-სს, 21 March 2020 On Approval of the order №. 1 of 21 March 2020 of the President of Georgia On Declaration of the State of Emergency throughout the Whole Territory of Georgia
See: <https://www.matsne.gov.ge/ka/document/view/4830333?publication=0>
- (6) President of Georgia. Edict №2. 21 April 2020 On Declaration of the State of Emergency throughout the Whole Territory of Georgia
See: <https://www.matsne.gov.ge/en/document/view/4853172?publication=0>
- (7) Resolution of the Parliament of Georgia №. 5866-სს, 22 April 2020 On Approval of the Edict №. 2 of 21 April 2020 of the President of Georgia On Declaration of the State of Emergency throughout the Whole Territory of Georgia
See: <https://www.matsne.gov.ge/en/document/view/4853217?publication=0>
- (8) Decree of the Government of Georgia № 180 (March 23, 2020) On quarantine measures to be implemented in order to prevent the spread of the novel coronavirus in the municipalities of Marneuli and Bolnisi
See: <https://www.matsne.gov.ge/ka/document/view/4830641?publication=1>



- (9) Decree of the Government of Georgia № 181 (March 23, 2020) On the Approval of Measures to be Implemented in connection with the Prevention of the Spread of the Novel Coronavirus (COVID-19)
See: <https://www.matsne.gov.ge/ka/document/view/4830610?publication=0>
- (10) Decree of the Government of Georgia № №286 (May 4, 2020) on approval of the Governmental Program on reducing the harm caused by the spread of Novel Coronavirus (COVID-19)
See: <https://matsne.gov.ge/ka/document/view/4864421?publication=0>
- (11) Decree of the Government of Georgia № 269 (March 28, 2020) on the declaration of invalidity of some decrees of the Government of Georgia.
See: <https://matsne.gov.ge/ka/document/view/4858807?publication=0>
- (12) Decree of the Government of Georgia № 267 (April 26, 2020) On quarantine measures to be implemented in order to prevent the spread of the novel coronavirus in the municipality of Tetritskaro.
See: <https://www.matsne.gov.ge/ka/document/view/4856705?publication=0>
- (13) Decree of the Government of Georgia № 259 (April 23, 2020) On quarantine measures to be implemented in order to prevent the spread of the novel coronavirus in the municipality of Terjola Ghvankiti.
See: <https://www.matsne.gov.ge/ka/document/view/4854983?publication=0>
- (14) Order N522 of the Ministry of Justice on different rule of protection of the regime established by law on probationers and parolees for the purpose of preventing the spread of novel coronavirus (COVID 19), 16th of April, 2020.
See: <https://www.matsne.gov.ge/ka/document/view/4851140?publication=0>
- (15) Order N521 of the Ministry of Justice on the guidance for administration and distribution of services of National Service of Public Registry for the purpose of preventing the spread of novel coronavirus (COVID 19), 15th of April, 2020.
See: <https://www.matsne.gov.ge/ka/document/view/4850544?publication=0>
- (16) Decree of the Government of Georgia № 240 (April 13, 2020) On quarantine measures to be implemented in order to prevent the spread of the novel coronavirus in the municipality of Khashuri Khidiskhuri.
See: <https://www.matsne.gov.ge/ka/document/view/4850257?publication=0>



- (17) Decree of the Government of Georgia № 239 (April 12, 2020) On quarantine measures to be implemented in order to prevent the spread of the novel coronavirus in the municipality of Kobuleti Administrative Units (Gvara, Lekhva, Mukhaestate, Tskarovka).
See: <https://www.matsne.gov.ge/en/document/view/4849683?publication=0>
- (18) Decree of the Government of Georgia № 234 (April 10, 2020) On quarantine measures to be implemented in order to prevent the spread of the novel coronavirus in the municipality of Lentekhi.
See: <https://www.matsne.gov.ge/en/document/view/4849367?publication=0>
- (19) Order N518 of the Ministry of Justice, the guidance for administration and distribution of services of Public Service Development Agency for the purpose of preventing the spread of novel coronavirus (COVID 19), 9th of April, 2020.
See: <https://www.matsne.gov.ge/ka/document/view/4848390?publication=0>
- (20) Order N515 of the Ministry of Justice, on amending the regulation set by the law on enforcement for the purpose of preventing the spread of novel coronavirus (COVID 19), 6th of April, 2020.
see.: <https://www.matsne.gov.ge/ka/document/view/4846300?publication=0>
- (21) Joint order №1-1/162 – №01-38/N of the Ministry of Economy and Sustainable Development and the Ministry of IDPs from the Occupied Territories, Labor, Health and Social Affairs of Georgia on adoption of monitoring procedures for prevention of spread of novel coronavirus (COVID 19). 6th of April 2020.
see.: <https://www.matsne.gov.ge/ka/document/view/4846124?publication=0>
- (22) Decree N2020 of the Government of Georgia on subsidizing the communal fees, 3th of April, 2020.
see.: <https://www.matsne.gov.ge/ka/document/view/4845391?publication=0>
- (23) Joint order of the Minister of IDPs from the Occupied Territories, Labor, Health and Social Affairs of Georgia and the Minister of Finance of Georgia №01-36/N/N89, April 1 2020, on making a change to the joint order of Minister of Labor, Health and Social Affairs of Georgia and the Minister of Finance of Georgia №01-69/N/N451, dated December 15, 2017 “On defining a list of goods for medical/medical purposes, supply and/or import of which is exempt from value added tax without the right of deduction”
See: <https://matsne.gov.ge/ka/document/view/4841418?publication=0>



- (24) Order of the Chairmen of the State Procurement Agency №11, April 1, 2020 on making a change to the Order of the State Procurement Agency №12, dated June 14, 2017 “On approval of the rules for conducting electronic tenders”
See: <https://matsne.gov.ge/ka/document/view/4842108?publication=0>
- (25) Decree of the Government of Georgia № 210, April 1, 2020 on making a change to the Ordinance of the Government of Georgia № 650, dated December 25, 2019 “On some measures to be taken in connection with public procurement”
See: <https://matsne.gov.ge/ka/document/view/4841944?publication=0>
- (26) Order of Minister of Justice of Georgia №511, March 31, 2020 on Approval of Measures to be Implemented in connection with facilitation the Prevention of the Spread of the Novel Coronavirus (COVID-19) on the activities of the Legal Entity of Public Law- Notary Chamber of Georgia and terms and conditions of Notary Service
See: <https://matsne.gov.ge/ka/document/view/4841539?publication=0>
- (27) Decree of the Government of Georgia №205, March 31, 2020 On the implementation of educational process in educational institutions during the period of emergency
See: <https://matsne.gov.ge/ka/document/view/4840190?publication=0>
- (28) Decree of the Government of Georgia №206, (March 31, 2020) on making a change to the Ordinance of the Government of Georgia № 510, dated December 1, 2017 “On Approving the Technical Regulation on the Periodic Technical Inspection of Motor Vehicles and their Trailers”
See: <https://www.matsne.gov.ge/ka/document/view/4840201?publication=0>
- (29) Order of Minister of Justice of Georgia №510, March 31, 2020 on making a change to the Order of Minister of Justice of Georgia №149, dated November 21, 2011 “On determination of subordinate normative acts that do not require legal conclusion of the Ministry of Justice of Georgia”
See: <https://www.matsne.gov.ge/ka/document/view/4839069?publication=0>
- (30) Order of the Prime Minister of Georgia №74, March 30, 2020 on the use of Georgian Defense Forces throughout Georgia
See: <https://matsne.gov.ge/ka/document/view/4840147?publication=0>
- (31) Order of Revenue Service №9206, March 26, 2020 on making a change to the Order of the Head of Revenue Service №13446, dated May 18, 2016 “On approval of the methodological reference on the procedure for production of taxpayers’ personal account cards
See: <https://www.matsne.gov.ge/ka/document/view/4839707?publication=0>



- (32) Decree of the Government of Georgia № 185 (March 23, 2020) On Approval of State Program for Maintaining Prices on Basic Needs Food Products
See: <https://www.matsne.gov.ge/ka/document/view/4832948?publication=0>
- (33) Joint order of the Minister of Economy and Sustainable Development of Georgia, Minister of Internal Affairs of Georgia and Minister of Environmental Protection and Agriculture of Georgia on defining the list and rule of functioning of entrepreneurial subjects on the territory of Marneuli and Bolnisi Municipalities №1-1/155, №23, №2-281; 26 March 2020
See: <https://matsne.gov.ge/ka/document/view/4837039?publication=0>
- (34) Order of the President of the National Bank of Georgia № 51/04, 23 March 2020 on Temporary suspension of submission of applications and respective documents to be submitted to the National Bank of Georgia for receiving a registration/license/permit, as well as granting authorization/recognition by some persons
See: <https://www.matsne.gov.ge/ka/document/view/4830961?publication=0>
- (35) Order of the Director of Maritime Transport Agency of the Ministry of Economy and Sustainable Development of Georgia №03, 23 March 2020, on suspension of some powers of the Agency in connection with the spread of the novel coronavirus COVID-19
See: <https://www.matsne.gov.ge/ka/document/view/4831559?publication=0>
- (36) Decree of the Government of Georgia №184 (March 23, 2020) On Establishment of different rules of carrying out public services and administrative proceedings included in the system of the Ministry of IDPs from the Occupied Territories, Labor, Health and Social Affairs of Georgia
See: <https://www.matsne.gov.ge/ka/document/view/4832871?publication=0>
- (37) Order of the Prime Minister of Georgia №71, 23 March 2020, On use of the defence forces of Georgia
See: <https://www.matsne.gov.ge/ka/document/view/4830690?publication=0>
- (38) Order of the Minister of Internal Affairs of Georgia № 18, 23 March 2020 on making a change to the order of the Minister of Internal Affairs of Georgia № 625 dated 15 August 2014 "On approval of forms of documents to be drafted by authorized persons of the Ministry of Internal Affairs of Georgia in connection with administrative offence cases and defining the rule of their filling in and maintaining"
See: <https://www.matsne.gov.ge/ka/document/view/4832185?publication=0>
- (39) Law of Georgia on State of Emergency
See: <https://matsne.gov.ge/ka/document/view/33472?publication=6>



- (40) Decree of the Government of Georgia № 529 (12 March 2020) on defining special measures of activities at public institutions for the purpose of prevention of possible spread of the novel coronavirus (COVID-19)
See: <https://www.matsne.gov.ge/ka/document/view/4821857?publication=1>
- (41) Decree of the Government of Georgia № 144 (2 March, 2020) on making a change to the Ordinance of the Government of Georgia № 674 dated December 31, 2019 "On approval of 2020 state programs for health protection"
See: <https://www.matsne.gov.ge/ka/document/view/4812387?publication=0>
- (42) Decree of the Government of Georgia № 164 (28 January 2020) on approval of the measures for prevention of the possible spread of the new coronavirus in Georgia and the operative response plan to the cases of diseases caused by the new coronavirus
See: <https://www.matsne.gov.ge/ka/document/view/4821121?publication=13>
- (43) Order of the Director of Maritime Transport Agency of the Ministry of Economy and Sustainable Development of Georgia № 01 (12 March 2020) "On some measures to be implemented in connection with COVID 19 in the field of sailor certification"
See: <https://www.matsne.gov.ge/ka/document/view/4821485?publication=0>
- (44) Decree of the Government of Georgia № 176 (17 March 2020) on making a change to the Ordinance of the Government of Georgia № 674 dated December 31, 2019 "on approval of 2020 state programs for health protection"
See: <https://www.matsne.gov.ge/ka/document/view/4826093?publication=0>
- (45) Decree of the Government of Georgia № 545 (17 March 2020) on measures to be implemented for prevention of dissemination of possible cases of the novel coronavirus COVID-19 in Georgia and readiness for responding to the suspicious and/or confirmed cases
See: <https://www.matsne.gov.ge/ka/document/view/4825812?publication=0>
- (46) Order of the Minister of Education, Science, Culture and Sport of Georgia N. 36/N (18 March 2020) on making a change to the Order of the Minister of Education and Science of Georgia № 99/N dated October 1, 2010 "On approval of the regulations and fee for authorization of educational institutions"
See: <https://www.matsne.gov.ge/ka/document/view/4825035?publication=0>
- (47) Order of the Minister of Education, Science, Culture and Sport of Georgia N. 37/N (18 March 2020) on making a change to the Order of the Minister of Education and Science of Georgia № 65/N dated May 4, 2011 "On approval of the regulations and fee for accreditation of educational programs of institutions of general education and higher education"
See: <https://www.matsne.gov.ge/ka/document/view/4825052?publication=0>



- (48) Decree of the Government of Georgia № 177 (19 March 2020) on the supporting measures developed for facilitation of small, medium and family hotel industry by the economic team of the Georgian Government under guidance of the Prime Minister of Georgia
See: <https://www.matsne.gov.ge/ka/document/view/4827773?publication=0>
- (49) Order of the Minister of Justice of Georgia № 507 (19 March 2020) on making a change to the Order of the Minister of Justice of Georgia № 120 dated February 1, 2016 "on approval of the rule of using the juvenile diversion and mediation program and the main terms and conditions of the agreement to be signed between the parties"
See: <https://www.matsne.gov.ge/ka/document/view/4824005?publication=0>
- (50) Order of the Minister of Internal Affairs of Georgia № 17, (19 March 2020) on temporary suspension of some services by LEPL Service Agency of the Ministry of Internal Affairs of Georgia" for the purpose of prevention of spread of the novel coronavirus (COVID-19) and establishment of certain conditions for exemption from payment of certain fees envisaged by the Law of Georgia "on the fee and deadlines established for services provided by LEPL Service Agency of the Ministry of Internal Affairs of Georgia"
See: <https://www.matsne.gov.ge/ka/document/view/4829188?publication=0>
- (51) Order of the Head of the National Food Agency on defining some measures for possible prevention of the novel coronavirus in Georgia №14-1, 17 March 2020; Order №15-1, 20 March, 2020
See Order №14-1: <http://nfa.gov.ge/uploads/other/8/8004.pdf>
See Order №15-1: <http://nfa.gov.ge/uploads/other/8/8006.pdf>

Recommendations of the Ministry of IDPs from the Occupied Territories, Labor, Health and Social Affairs of Georgia

- (52) Order N01-149/o, of the Ministry of IDPs from the Occupied Territories, Labor, Health and Social Affairs of Georgia on prevention of spreading novel coronavirus (COVID 19) at the place of work, 4 April, 2020
See: <https://www.matsne.gov.ge/ka/document/view/4845540?publication=0>
- (53) Portal of the Ministry of IDPs from the Occupied Territories, Labor, Health and Social Affairs of Georgia

See: https://www.moh.gov.ge/ka/740/?fbclid=IwAR0khGquiX77p_VKh7JmYrrRuW9W1WqYOU9EXc9p46sLDlwtCxp7y_U45KA



Remote services/statements of public institutions:

- (54) List of remote services:
See: <https://stopcov.ge/ka/Services>
- (55) Online services of the National Agency of Public Registry
See: <https://napr.gov.ge/p/1913>
- (56) Court:
See: <http://www.tbappeal.court.ge/index.php?news=914&mc=1>
See: <http://www.supremecourt.ge/news/id/2056>
See: <http://static.court.ge/Uploads>
- (57) Explanations of the Public Defender in connection with the Decree
See: <http://www.ombudsman.ge/res/docs/2020032200203855149.pdf>
- (58) Statements of the National Bank of Georgia
See: <https://www.nbg.gov.ge/index.php?m=340&newsid=3897>
- (59) Statement by the Ministry of Economy and Sustainable Development
see.: <http://www.moesd.gov.ge/?page=news&nw=1464>
- (60) Statement by Mayor of Tbilisi
See: http://tbilisi.gov.ge/news/9795?fbclid=IwAR2Oj6DmkxSebUUdvNh5AuiiI8qfSoLRLaEUwxaG2NTL6s_Ozhu_lEgez4