



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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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.
- **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?**
 - **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 prohibited unless otherwise specified with the above-mentioned Decree;
- **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 prohibited unless otherwise specified with the above-mentioned Decree;
- **Khashuri Municipality Khidiskhuri** - Pursuant to the Decree №240 of the Government of Georgia as of April 13 Khidiskhuri is subject to the quarantine. Consequently, right to free movement is prohibited unless otherwise specified with the above-mentioned Decree.;
- **Tbilisi, Rustavi, Kutaisi and Batumi Municipalities** - Pursuant to the Decree №242 as of April 15, 21:00, entrance and exit in the above-mentioned cities, unless otherwise specified, is restricted. For instance, persons having its registry in those municipalities, as well as the diplomatic corps, healthcare providers constitute exceptions. Further to this, persons having its registry in other municipalities are not prohibited from leaving those municipalities.

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, Khashuri Municipality Khidiskhuri) pursuant to the Decrees №180, №239 and №240, 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.

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, which 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 (see Annex №3 of Decree №181);
- d) The Government has recently added a separate list of companies, who have been authorized to conduct project specific activities, such as building roads etc. (see Annex №4 of Decree №181);
- e) 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, water; supply of petrol, diesel, liquid gas, as well as telecommunications and postal services, services related to waste management;
 - 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;
- Delivery service of food, groceries and medical/pharmaceutical products;
- Extraction and processing of oil and gas;
- Private security service;
- Attorney at law service;
- Auto-technical inspection services;
- 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.

*** 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.

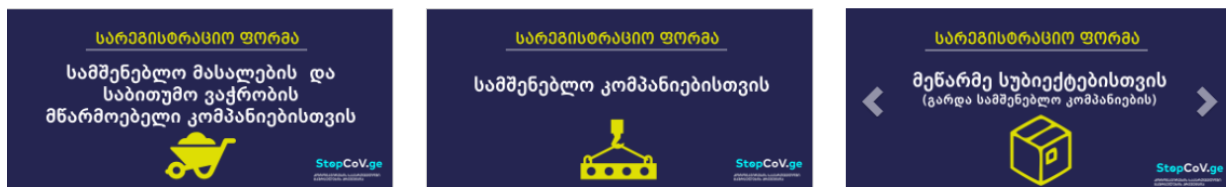
*** E-commerce** – under general exemptions (permitting all economic activities conducted remotely) and specific economic activities listed in Annex N2, the Government's Decree on the one hand permits e-commerce, but on the other hand restricts online delivery of products. Clause 7.1 (o) of the Decree №181 permits: *“product delivery service (“delivery service”) of food products, grocery and medicinal/pharmaceutical products.”* Other products sold via e-commerce are not permitted to be delivered but can be traded remotely. Therefore, although the Decree allows e-commerce and sale of products by remote means, such sale of media files or provision of services electronically etc., it restricts physical delivery of products except for food, grocery and medicinal/pharmaceutical 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, regardless of the exchange rate fluctuation. For beneficiaries, which are importers of products, the program envisages to subsidize a negative effect on potential or actual costs in foreign currency (USD and EUR) caused by currency fluctuation, 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.

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 translation of documents on foreign language, verification of its copy by the notary public, even if it is specified by the law. The application submitted without verified copy or translation should not be left unattained.
- 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, N511) 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) of the Minister of Justice the list of temporary notary bureaus has been enlarged.
- 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-sitemy.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.
- 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

On March 31 and April 1, 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. Please see: [Link #1](#) & [Link #2](#).

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.

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



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Please note, that opinions and assessments contained in this document, as relevant of April 14, 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:

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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) 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>
- (7) 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>
- (8) 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>



- (9) 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>

- (10) 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>

- (11) 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>

- (12) 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>

- (13) 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>

- (14) 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>

- (15) 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>

- (16) 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>

- (17) 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>

- (18) 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>

- (19) 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>

- (20) 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>

- (21) 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>

- (22) 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>

- (23) 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>



- (24) 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>
- (25) 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>
- (26) 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>
- (27) Law of Georgia on State of Emergency
See: <https://matsne.gov.ge/ka/document/view/33472?publication=6>
- (28) 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>
- (29) 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>
- (30) 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>
- (31) 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>



- (32) 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>
- (33) 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>
- (34) 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>
- (35) 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>
- (36) 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>
- (37) 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>
- (38) 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>



- (39) 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

- (40) 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>

Remote services/statements of public institutions:

- (41) List of remote services:

See: <https://stopcov.ge/ka/Services>

- (42) Online services of the National Agency of Public Registry

See: <https://napr.gov.ge/p/1913>

- (43) 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>

- (44) Explanations of the Public Defender in connection with the Decree

See: <http://www.ombudsman.ge/res/docs/2020032200203855149.pdf>

- (45) Statements of the National Bank of Georgia

See: <https://www.nbg.gov.ge/index.php?m=340&newsid=3897>

- (46) Statement by the Ministry of Economy and Sustainable Development

see.: <http://www.moesd.gov.ge/?page=news&nw=1464>

- (47) Statement by Mayor of Tbilisi

See: http://tbilisi.gov.ge/news/9795?fbclid=IwAR2Oj6DmkxSebUUdvNh5AuiiI8qfSoLRLaEUwxaG2NTL6s_Ozhu_IJeqzx4