

## Service fee:

- ▶ During clearance of goods at the land border if customs value of the goods is from GEL 3000 to 10 000, the amount of service fee is 300 GEL;
- ▶ During clearance of goods with customs value up to GEL 3000 at the port, service fee is GEL 20;  
From GEL 3000 to 10 000, the amount of service fee is 300 GEL;
- ▶ During clearance of goods with customs value up to GEL 3000 at the air border, service fee is GEL 50;

During clearance of goods with customs value from GEL 3000 up to GEL 15 000 service fee is GEL 300;

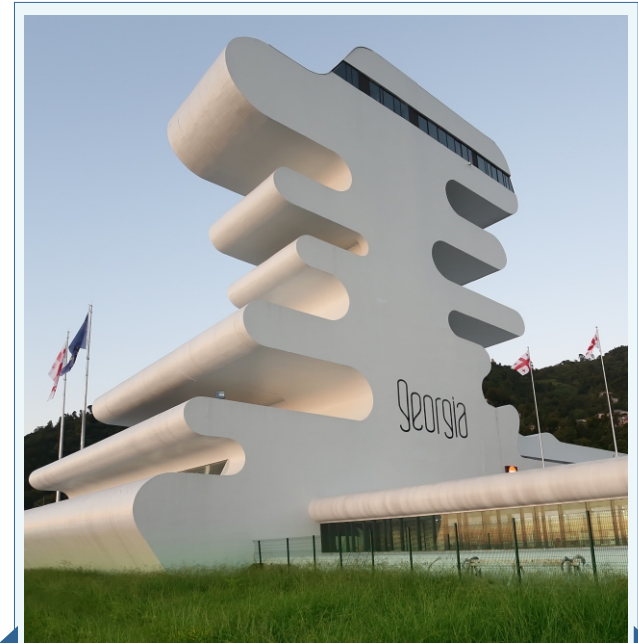
During clearance of goods with customs value over GEL 15 000 service fee is to GEL 400.



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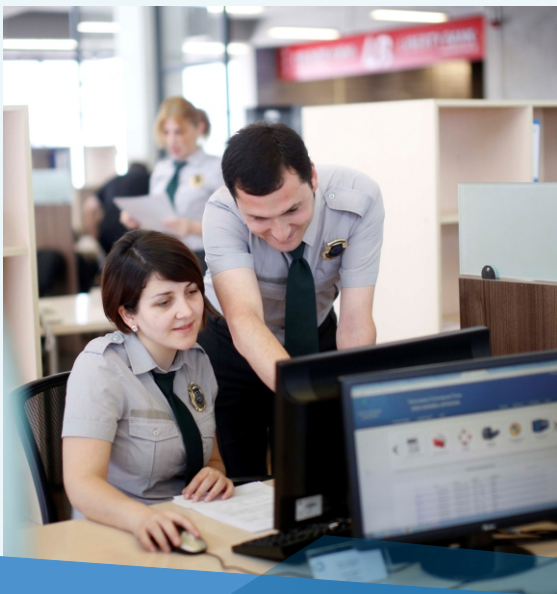


Clearance of Goods at the  
Customs Checkpoint

**Fair, Simple and Reliable**

## In which cases is it possible to clear goods at the customs checkpoint?

- ▶ During import of goods with value up to GEL 10 000 (except customs checkpoints: "Samtatskaro", "Akhkerpi", "Gardabani" and "Mtkvari");
- ▶ During import of goods of any value by air transport luggage or/and hand luggage;
- ▶ When importing Goods with value up to 15 000 GEL by physical person entering Georgia after being abroad more than every 6 months (except vehicles, excisable goods and food products), which are not intended for economic activities;
- ▶ During import of goods (including furniture, household items) not intended for economic activities, when entering Georgia for permanent residence;



- ▶ During leaving Georgia by physical person for permanent residence personal items (except vehicle), furniture and household items;
- ▶ In case of goods with customs value less than GEL 3000, which are declared in outward processing commodity operation and also during the import of the mentioned processed goods;
- ▶ Other goods imported with vehicles by containers at the customs checkpoints "Port of Batumi, or "Ports of Poti or Kulevi and free industrial zone of Poti;
- ▶ Import of goods for personal use of officials of foreign diplomatic and equaled representatives, and diplomatic and administrative-technical personnel (including their family member living together with them) of these representatives;
- ▶ When Importing goods for personal use to the territory of Georgia by non-resident physical person temporarily entering country (by business mission or labor agreement);
- ▶ When importing returned goods declared in import commodity operation which were exported from the custom territory of Georgia by submitting simplified customs declaration or waybill, or in case of excisable goods subjected to mandatory marking by excise stamp – verbal declaration;
- ▶ When exporting goods presented by way bill or with value less than GEL 15 000;
- ▶ In Yerevan-Batumi-Yerevan and Batumi-Yerevan-Batumi fast train goods with customs value less than 1500 GEL in case of export and goods with customs value less than 3000 GEL in case of import.

## What kind of taxes are paid during clearance of goods at the customs checkpoint?

### Customs duties:

- ▶ Import fee - goods custom value's 0%, 5% or 12% (according to goods types);
- ▶ Value added tax (VAT) - 18% of goods import sum;

**Remark:** Except cases specified by the legislation, when goods are exempted from taxation.

