



Contents

- Password recovery and change of contact information of Revenue Service's authorized page by entities registered in the Public Registry
- Determining the status of Investment Gold

Amendment to the order

Password recovery and change of contact information of Revenue Service's authorized page by entities registered in the Public Registry

On March 2, 2026, the Ministry of Finance of Georgia issued Order №61, introducing amendments to the Order №996 of 31 December 2010 of the Minister of Finance of Georgia on "Tax Administration." As a result of the amendment, procedures related to the recovery of the password and Change of Contact Information of the Authorized Page of the Revenue Service by the Entities Registered in the Public Registry were defined.

According to the amendment, new paragraphs 6¹ and 7¹ were added to the Article 11 of Order №996. Based on this, in the case of an entrepreneurial and non-entrepreneurial (non-commercial) legal entity, that has more than one person with managerial/representative authority and whose registration is carried out by the LEPL-National Agency of Public Registry, the right to apply for the recovery of the password of Revenue Service's authorized user page and for changing the contact phone number is permitted only for the authorized managerial person who is entitled to manage the authorized user page of Public Registry.

At the same time, it should be emphasized that the Revenue Service receives information about the managers of these entities from the LEPL - National Agency of Public Registry.

The amendment came into force from March 31, 2026



Determining the status of Investment Gold

On March 2, 2026, the Ministry of Finance of Georgia issued Order №72, approving the annex titled “On Additional Criterias and Rules for Determining the Status of Investment Gold, as well as the List of Relevant Gold Coins of Investment Gold.”

As a result of the amendment, the criterias for determining the status of investment gold and the list of documents required to be submitted upon the import of investment gold were defined. If the declarant does not fully submit the documents defined by the annex, the person will not be able to benefit from the tax relief provided by subparagraph “t¹” of Article 173 of GTC, i.e., the import of investment gold will not be exempt from VAT taxation. Furthermore, upon the supply of investment gold, the taxpayer must possess: a hallmark confirming gold fineness, a description of the form of the product, the manufacturer’s serial number, an ASSAY certificate or intact packaging, and an invoice/contract indicating the characteristics of the goods.

The amendment came into force from March 14, 2026, and applies to legal relationships arising from January 1, 2026.

AUTHOR’S COLUMN

This publication covers important new tax changes that business should take into consideration for their daily operations and governance.

The publication addresses issues related to password recovery and updating contact information on the Revenue Service’s authorized portal, as well as the determination of investment gold status.

Please contact BDO to discuss these matters in the context of your particular circumstances.

MARIAM KHUSKIVADZE
MKhuskivadze@bdo.ge

MIKHEIL ENUKIDZE
MEnukidze@bdo.ge

► Read more www.bdo.ge

This publication has been carefully prepared, but it has been written in general terms and should be seen as broad guidance only. The publication cannot be relied upon to cover specific situations and you should not act, or refrain from acting, upon the information contained therein without obtaining specific professional advice.

BDO, its partners, employees and agents do not accept or assume any liability or duty of care for any loss arising from any action taken or not taken by anyone in reliance on the information in this publication or for any decision based on it.