



Amendment to the Order

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On October 24, 2025, the Minister of Finance of Georgia issued Order №277, introducing amendments to Order №916 of December 30, 2009, titled “On Accounting and Reporting of Budget Revenues, Execution of Settlements, and the Refund, Accounting, and Reporting of overpayment or erroneously paid Budget Revenue Amounts”. As a result of the amendment, the basis for the refund of an overpaid amount to the taxpayer was updated.

As a result of the amendment, a new subparagraph “i” was added to paragraph 1² of Article 13⁴ of Order №916, which defines a new basis for the refund of an overpaid amount to the taxpayer, upon the taxpayer’s request, taking into account the period of limitation. Specifically, this subparagraph addresses cases where a taxpayer has several bank accounts, and amount of tax and/or sanctions (including customs sanctions) exceeding a certain amount are written off from these bank accounts in accordance with a single collection order from the tax authority. Consequently, in such

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cases, the taxpayer may, upon request and without submitting any additional documents prescribed by this Order, apply to the tax authority for the refund of the overpaid tax and/or sanction amount.

The amendment came into force from October 25, 2025.

AUTHOR'S COLUMN

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

The publication concerns the issue of refunding the amount overpaid to the budget.

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

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