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Amendment to the order

On the Calculation of the Amount of Excise Duty on Tobacco Products

On December 12, 2025, the Minister of Finance of Georgia issued Order №341, introducing amendments to Order №996 of December 31, 2010, titled “On Tax Administration”. As a result of the amendment, the relevant procedures for the calculation of excise tax on certain tobacco products were approved.

The amendment affected paragraphs 78-80 of Article 112 (Transitional Provisions) of Order №996. As a result, for the purposes of calculating the excise tax for 2026, a manufacturer/importer of cigarettes specified in code 2402 20 of the National Commodity Nomenclature of Foreign Economic Activities is authorized to submit information about the name/sub-name of the produced/imported goods and the recommended retail selling price of each item to the Revenue Service no later than 29 December 2025. In turn, the Revenue Service is obliged to submit the above-mentioned information to the Minister of Finance of Georgia regarding cigarettes specified in code 2402 20, as well as goods specified in codes 2404 11 000 00 and 2402 10 000 02 of the National Commodity Nomenclature of Foreign Economic Activities, no later than 30 December 2025. According to the updated paragraph 80, based on the submitted information, no later than 31 December 2025, the retail selling price of the goods will be determined by an order of the Minister of Finance of Georgia and the specified price will be used for one year.

The amendment came into force from December 30, 2025.



Filling out the Waybill for Pyrotechnic Products

On December 22, 2025, the Minister of Finance of Georgia issued Order №328, introducing amendments to the Order №996 of December 31, 2010, titled “On Tax Administration”. As a result of the amendment, the rule for filling out the waybills for pyrotechnic products was established.

The sub-paragraph “c” of paragraph 4 of Article 25¹ of Order №996 has been updated. According to the revised provision when filling out the waybill for pyrotechnic products, the sale of which is permitted only with a license (with the exception of certain pyrotechnic products of subcategory F1 that are not explosive in nature, including sparklers, Bengal lights, etc., as well as certain pyrotechnic products of subcategory P1, the sale of which is permitted without a license), only the name and identification number of the person holding the relevant certificate and/or sale license shall be entered in lines 4 and 5 of the waybill. As a result of the amendment, a new paragraph 13¹ has also been added to the same article, which provides that, for the above-mentioned pyrotechnic products, filling out the waybill is permitted only in electronic form. Also, the person is obliged to mark electronically the field “Pyrotechnic Product” in the respective waybill.

The amendment came into force from January 21, 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 concerns amendments to the orders on the calculation of excise duty on tobacco products and on the procedures for filling out the waybill for pyrotechnic products.

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

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