

Trade Regimes

Georgia has low tariffs, streamlined border clearance procedures and preferential trade regimes with various countries making it an attractive production platform to serve diverse markets:

- Georgia has been a member of the World Trade Organization (WTO) since 14 June 2000
- **Low import tariffs** (90% of goods free from import tariff)
- Georgia has **no quantitative restrictions** (quotas) on trade
- **No customs tariff** on export and re-export
- Excise tax and VAT apply equally on both import and local products
- **No VAT on export**
- Simplified export and import procedures
- In 2005, the number of permits for import and export was reduced from 14 to 8
- **MFN Tariffs** with WTO Members (Most Favored Nation (MFN) trade status provides lower tariffs for WTO members - 153 countries)
- Preferential Tariffs (**GSP**) with the USA, Canada, Switzerland, Japan and Norway (zero (3300 products) or lower tariffs (6900 products) are applied on goods exported from Georgia to those countries)
- **GSP Plus** with the EU (GSP+ status allows Georgia to export 7200 products to the EU market duty free)
- **Free Trade Regime** with Turkey, Azerbaijan, Armenia, Ukraine, Russia, Moldova, Turkmenistan, Uzbekistan, Kazakhstan, Belarus, Tajikistan and Kyrgyzstan.
- Georgia is actively working with the EU and the USA to encourage negotiations on free trade agreements.

DOUBLE TAXATION AVOIDANCE AGREEMENT (DTAA)

Armenia	Great Britain	Netherlands
Austria	Greece	Poland
Azerbaijan	Iran	Qatar
Belgium	Ireland	Romania
Bulgaria	Italy	Singapore
China	Japan	Spain
Czech Republic	Kazakhstan	Sweden
Denmark	Latvia	Turkmenistan
Estonia	Lithuania	Turkey
Finland	Netherlands	Ukraine
France	Luxemburg	United Arab Emirates
Germany	Malta	Uzbekistan

INVESTMENT SECURITY AGREEMENT (ISA)

Armenia	Iran	Turkmenistan
Austria	Italy	Ukraine
Azerbaijan	Israel	USA
Belgium	Kazakhstan	Sweden
China	Kirgizstan	
Czech Republic	Latvia	
Egypt	Luxemburg	
Estonia	Netherlands	
Finland	Moldova	

France
Greece

Romania
Turkey

GSP with USA

- GSP provides enhanced access into the U.S. market for 3,400 types of products from 132 countries
- GSP gives eligible products an advantage in U.S. market - they enter duty-free
- Georgia became a GSP beneficiary in 2001

Is my product eligible for duty-free treatment under GSP?

The easiest way is to go to: http://dataweb.usitc.gov/scripts/tariff_current.asp

Fill in the blank with: - Any part of a product description. For example, “jam” OR - The tariff number (four, six, or eight numbers). For example, 2007, 200799, or 20079925

Then click on “List Items”

GSP+ with EU

Examples are relevant to Georgia's current and potential exports to the EU

Description	Import Duties without GSP+	Import Duties under GSP+
Mineral water	0 (exempt)	0%
Nuts	3,2%	0%
Beer	0 (exempt)	0%
Men's and boys' shirts (all fabrics)	12%	0%
Leather suitcase and briefcase	3%	0%
Mattress (all kinds)	3,7%	0%
Ammonium sulphate	6,5%	0%