

Since September 1st, 2010 order #690 of Minister of Finance has been come in force, which affirms VAT special regime on Import. Entity, that has declared and paid to the state budget more than 200 000 lari of VAT in last uninterrupted 12 month can use special taxation regime. According to Enclosure 1, Article 2 and paragraph 7, the entity which satisfies the all conditions of the above named regime, then Tax Service automatically gives the status of the special regime.

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