



**REVENUE
SERVICE**

Digital Tax Administration and Electronic Validation Procedure in GEORGIA

2025 Tbilisi



Area (sq.km)	69 700 (119 th)
Population of Georgia (thousand persons)	3,728,573 (128 th)
Capital – Tbilisi	
Population	1,202,731
Gross Domestic Product Per Capita (US Dollar)	6,670



Digital Services - E-services / www.rs.ge

Revenue Service portal
for e-services -
www.rs.ge





- FOR PEOPLE WITH DISABILITIES
OPPORTUNITIES



TRANSFORMING TEXT
The SPEECH

TAB

NAVIGATING THROUGH
"TABS"



AUTOMATIC UPDATE
INFORMATION

ABOUT US

NEWS

BUSINESS

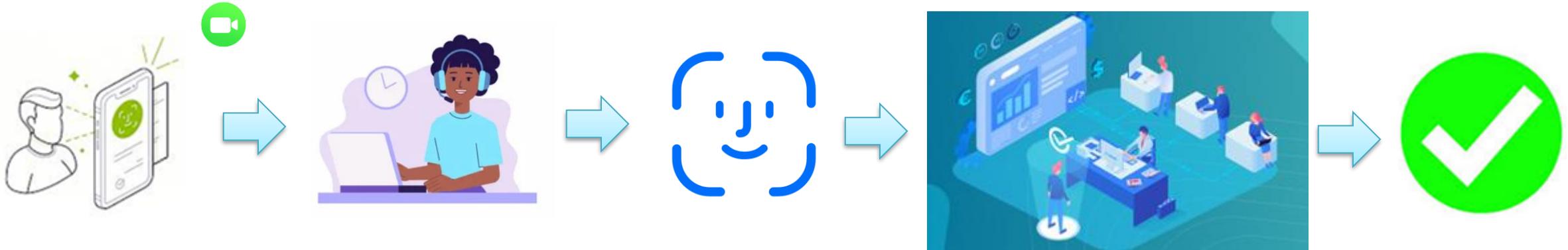
LEGISLATION

HELPFUL INFORMATION

FAQ



Non-Resident Taxpayers Registration



Non-Resident Taxpayers registration:

- **Fully digital registration process;**
- **Border-crossing verification;**
- **Use of a facial recognition system;**
- **Completion of taxpayer registration and full access to the electronic portal.**



Issuance of certificate electronically

Electronic Issuance of Certificates:

- **Submission of applications fully online;**
- **Processing of requests by the back office;**
- **Electronic issuance of certificates;**





Avoidance of Double Taxation

Georgia has signed agreements on the avoidance of double taxation with 58 countries.



**Double
Taxation
Avoidance
Agreement**



Easy access to information

Possibility of receiving services remotely



Avoidance of Double Taxation

Form No. 1.

„Information of the Tax Agent on the Exemption or Reduction of Tax withheld at Source for a Non-Resident“

This form is used when a non-resident is entitled to an exemption or reduction of tax withheld in Georgia and chooses to exercise this right.





Avoidance of Double Taxation

Form No. 2.

“Non-resident’s Declaration on Taxes Paid/Withheld in Georgia and Request for Refund”

This form is used when a non-resident has the right to an exemption or reduction of taxes withheld in Georgia but has not exercised this right and is requesting a refund of the tax paid.





Avoidance of Double Taxation

Form No. 3.

„Request and Issuance of a Certificate of Taxes Paid/Withheld by a Non-Resident in Georgia”

This form is used when a non-resident is liable for tax payment in Georgia, and the Revenue Service must confirm the amounts already paid.





Avoidance of Double Taxation

Form No. 4.

“Request for a Residence Certificate and Issuance of a Residence Certificate”

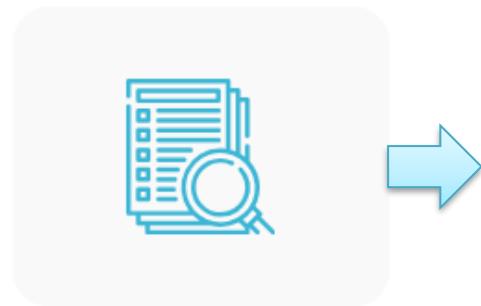


A resident of Georgia shall be considered an individual who is actually present in the territory of Georgia for 183 days or more during any continuous 12 calendar month period ending in this tax year.

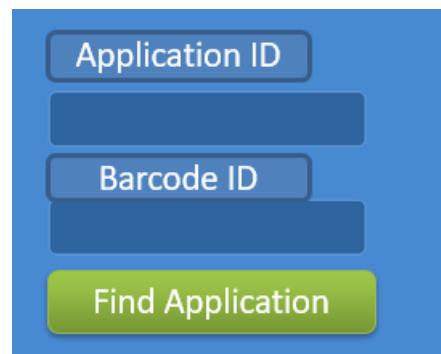




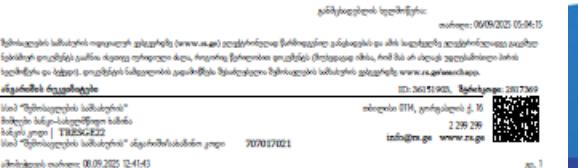
Any person can view the full documentation on the website www.rs.ge using the application ID and barcode.



Search for an application



საფერტეფერენციალო კოდინობის ნომერი
206322102
დასტურდებასთვის, გარი
ხატვების კოდი
გვ. 1
გვ. 2





Thank you!

info@rs.ge

www.rs.ge

<https://eservices.rs.ge>