

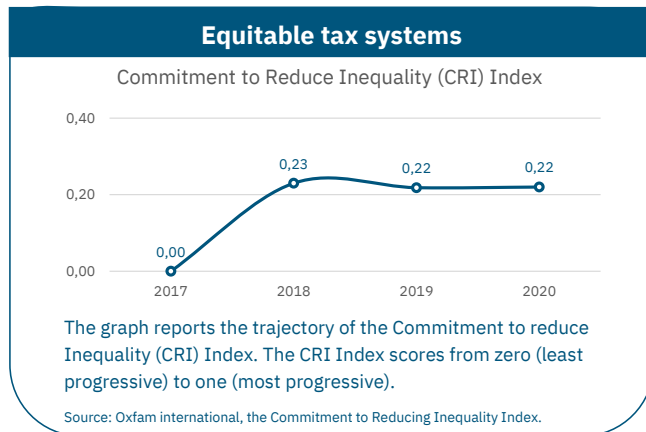
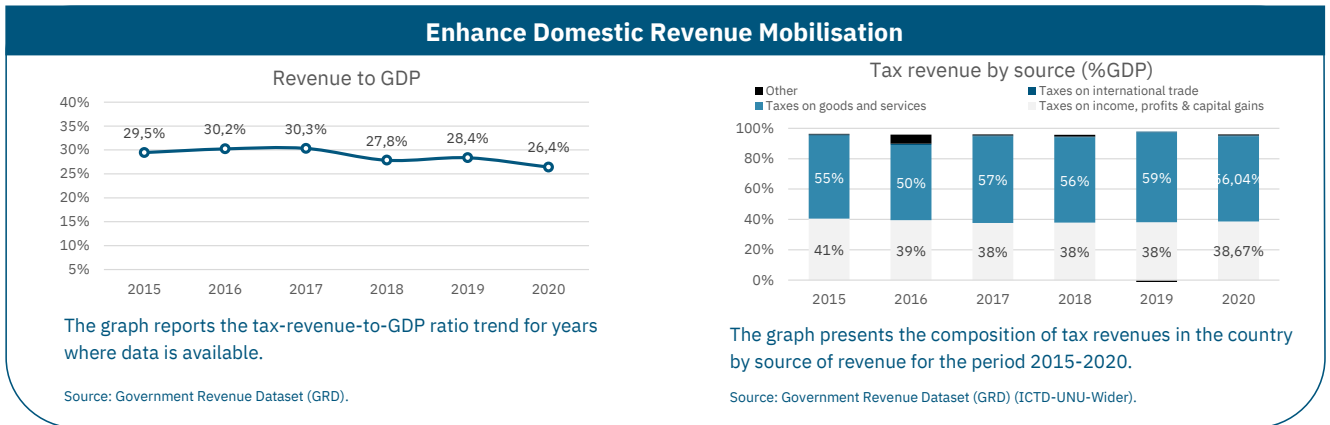


### Tax systems' at a glance: Recent progress and reforms in Georgia

In 2020, the tax-to-GDP ratio in Georgia was 26,4 percent, 1,94 percentage points less than in 2019.

In an effort to enhance DRM and tax compliance, Georgia has developed new compliance risk management programs to improve tax registration, timeline submission of tax returns and the accuracy of tax reporting. Georgia also continued to expand the electronic services available to tax payers, including an automated VAT refund system (introduced in 2019) and upgrades to its call center and Georgia Revenue Service (GRS) website for improved communication and information sharing.

To improve institutional capacity, the GRS undertook structural reforms in 2019 to shift towards a new functional model, which relies on a strong headquarters to provide operational policy and consistency for oversight. In 2021, the GRS was also developing and implementing a data processing and analysis system to ensure the collection and analysis of internal and third-party data.



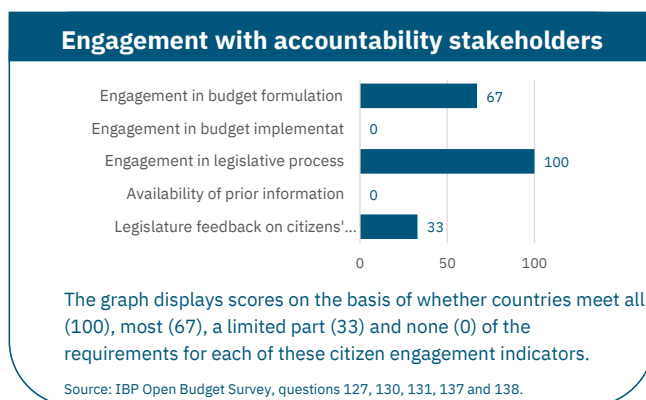
#### Efficient revenue administration

- Georgia does not manage large taxpayers and High Net Worth Individuals (HNWIs) programmes

#### Coherent and coordinated policies

The data reported by Georgia regarding tax expenditures is:	-
The regularity of data reporting regarding tax expenditures in Georgia is:	-
The Executive's Budget Proposal or any other documentation present information on tax expenditures for at least the budget year	<b>Yes, the core information is presented for all tax expenditures.</b>
The government ensures all existing and new tax expenditures are provided for in tax legislation, and is scrutinised by parliament	<b>Yes</b>

Source: Global Tax Expenditures Database, Country Profiles; Open Budget Survey; 2020 ATI Monitoring Survey.



#### Combat tax-related illicit financial flows

- Georgia is not yet a signatory country to the CRS Multilateral Competent Authority Agreement (CRS MCAA).
- Georgia has put in force and is largely compliant with the Amended Multilateral Convention on Mutual Administrative Assistance in Tax Matters for EoIR.

Source: OECD Global Forum on Transparency and Exchange of Information for Tax Purposes, Compliance ratings following peer reviews against the standard of EoIR."



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