

## Georgian Tax and Legal News Refer to the Law



### Bill on Spatial Order and Construction Code

The parliament of Georgia is currently discussing a bill on the Spatial Order and Construction Code of Georgia. The aim of the draft law is to unify all existing laws with respect to urban planning, spatial order and construction, as well as to simplify all administrative processes in this regard.

The following laws might be affected by the draft law and subsequently require respective amendments:

- Law on Public Registry
- Law on Architectural Activities
- Law on the Environmental Influence Permits
- Law on State Support for Investments
- Law on Cultural Heritage
- Law on Licenses and Permits

### Rule on Publishing Decisions Made by Personal Data Protection Inspector

On 16 November 2016, a personal data protection inspector issued order No. 6 on establishing the rule for publishing public information related to personal data and decisions made by the personal data protection inspector.

According to the order, a specific registry of decisions is being created. One of the main purposes of launching the registry is to develop social awareness with respect to personal data protection, as well as to establish standards for unified of data processing. Furthermore, it is aimed at both, prevention of administrative offences and prevention of different interpretations of the law on Personal Data Protection.

The decisions will be established electronically on a website and will be available free of charge for any interested parties.

## **International Agreement on Avoidance of Double Taxation and Prevention of Fiscal Evasion with Respect to Taxes on Income**

On 17 November 2016, an international agreement between the government of Georgia and the government of the Republic of Korea on the "Avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income" entered into force.

The main purpose of the agreement is to promote economic cooperation between the two countries and encourage foreign investments, as well as to prevent tax evasion. These aims will be achieved by unifying international standards of tax information exchange.

The agreement is based on the tax model of the Organization for Economic Cooperation and Development (OECD) and defines the principles of taxation between countries.

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## Representing Tomorrow



If you have any questions regarding the information provided in this newsletter, please contact one of the Tax & Legal professionals at our Deloitte office in Georgia:

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