Jurisdiction's name:

GEORGIA

Information on Tax Identification Numbers

Section I – TIN Description

According to the applicable tax legislation, the person is obliged to register before conducting the economic activity. After registration person is assigned a unique and permanent identification number. Registration of Commercial entities and Non-Entrepreneurial (Non-Commercial) Legal Entities is carried out by LEPL National Agency of Public Registry and registration of other taxpayers is carried out by LEPL Revenue Service of the Ministry of Finance of Georgia.

A taxpayer shall be assigned an identification number whose replacement (except for a mistake) or repetition (granting to another taxpayer) is otherwise prohibited by the Georgian legislation.

Automatic issuance of TINs to all residents for tax purposes:

Individual:



no

no

Note: Georgian citizen natural persons (including individual entrepreneurs) are assigned the same 11 digit tax identification number as the identification number that is assigned in the national identity card by registering body (Public registry). However, in case of non-citizen natural persons, tax identification number is not assigned automatically and is the 9 digit number, assigned by the registering body (tax authority).

Entities (as defined by the CRS): (yes)



The taxpayer / enterprise identification number is the 9-digit identification number assigned by the registering body defined by the Georgian legislation (Public registry).

Section II - TIN Structure

Identification number is a combination of numbers consisting of seven digits and approved by the decree of the Head of the Revenue Service (including 2 to 7 digits) and the codes of the taxpayer's legal forms. As of today the following codes describe the legal forms of the taxpayer: codes 1 and 3 (physical persons (issued by Revenue Service for registration of foreign individuals) / individual entrepreneurs (issued by Registry for registration foreign nationals as individual entrepreneurs), 2 and 4 (enterprises, legal entities, taxpayers (except for physical persons / individual entrepreneurs)).

Section III – Where to find TINs?

According to Article 66, paragraph 9 of the Tax Code of Georgia: A taxpayer shall indicate its taxpayer identification number in a tax return, in correspondence with a tax authority and in any other documents as determined by the tax legislation of Georgia. For example, tax invoices, transportation waybills, printed checks from the cash-registers, documents equal to check, and other primary documents.

Section IV – TIN information on the domestic website

Information is available on the following webpage http://rs.ge/5385.

Section V – Contact point for further information

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