

EAEU & Central Asia · Tax stamps on excise goods

Georgia

Imported tobacco and both local and imported alcoholic drinks carry excise stamps. No unit-level marking of other consumer goods.

THE REGIME

SYSTEM	Excise stamps (Revenue Service, Ministry of Finance)
CODE ON THE PRODUCT	Excise stamps on imported tobacco and on local and imported alcoholic drinks
AGGREGATION	No.

STEPS FOR A SUPPLIER

- ☐ Hold the licence of a manufacturer or importer of excise goods.
- ☐ Order stamps from the authority for each batch: Excise stamps.
- ☐ Apply a stamp to every unit before release and activate it in the system.
- ☐ Keep stock and reports in line: unstamped goods can be seized.

ON THE LINE, BEFORE THE FIRST SHIPMENT

- ☐ The data in the code is agreed: GTIN, serial number, batch, expiry date or crypto tail, as the rules for your product group require.
- ☐ A verifier has graded printed samples (ISO/IEC 15415 for 2D codes) before the first shipment.
- ☐ A camera after the printer reads every code at line speed, and packs with an unreadable code are rejected.
- ☐ Records show which code went on which pack, case and pallet, ready for the report to the system.

DATES AHEAD

No announced dates.

SOURCES

1. Revenue Service of Georgia: <https://www.rs.ge/Home-en>

Current version and all sources:
2dtracker.com/country/georgia.html

Typical steps. This is not legal advice: check the regulation itself.