



**REVENUE  
SERVICE**

**Golden List**

/

**Authorized Economic Operator  
(AEO)**

Tbilisi, Georgia  
31 October, 2019



# Golden List

Launched in 2008





# Membership and Benefits

*Tariff Value*



*Amount of paid duties*



*Submitted declarations*



*Simplified procedures*



*VAT, Import duty, excise*





| Year | Operators | Duty and Tax |            |            |
|------|-----------|--------------|------------|------------|
|      |           | Customs Duty | Excise     | VAT        |
| 2009 | 7         | 297541       | 3260006    | 9936540    |
| 2010 | 129       | 11749513     | 182006645  | 213864254  |
| 2011 | 141       | 17400849     | 235265853  | 57005948   |
| 2012 | 135       | 18809128     | 248045038  | 52729226   |
| 2013 | 133       | 16498236     | 267727245  | 57399887   |
| 2014 | 143       | 16574934     | 309866698  | 437040924  |
| 2015 | 153       | 11454730     | 526955078  | 774784077  |
| 2016 | 174       | 13146819     | 752749826  | 899419447  |
| 2017 | 203       | 17447530     | 1055260241 | 1125653608 |
| 2018 | 214       | 18203371     | 1060069914 | 1308455469 |
| 2019 | 215       |              |            |            |



# Legal basis

- **ASSOCIATION AGREEMENT** between the European Union and Georgia (Annex XIII)



- **Customs Code of Georgia (AEO-Articles 25-26, Golden list – until 2021)**
- **Order № 257 “On Approval of Instruction for Movement and Clearance of Goods on the Customs Territory of Georgia”**





# Who can become an AEO?

- ✓ Importers
- ✓ Customs Warehouse Owners
- ✓ Exporters
- ✓ Carriers
- ✓ Freight forwarders
- ✓ Etc.





# AEO types

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**Simplification of the clearance procedures**



**Safety and security**





# Simplifications

## Direct and indirect simplifications:

| Simplifications  | AEOC | AEOS | AEOC+AEOs |                                 |
|--|------|------|-----------|---------------------------------|
| Fewer physical and document-based controls                       | √    | √    | √         | <i>Direct Simplifications</i>   |
| Priority treatment of consignments on the border                 | √    | √    | √         |                                 |
| Examination of possessed goods at the point agreed in advance    | √    |      | √         |                                 |
| Easier admittance to customs simplifications                     | √    |      | √         |                                 |
| Prior notification in case of selection for physical control     | √    | √    | √         |                                 |
| Recognition as a secure and safe business partner                | √    | √    | √         | <i>Indirect Simplifications</i> |
| Improved relations with Customs and other government authorities | √    | √    | √         |                                 |
| Mutual Recognition with third countries                          |      | √    | √         |                                 |
| Positive effects in various areas of operator's activity         | √    | √    | √         |                                 |





# AEO criteria and procedures

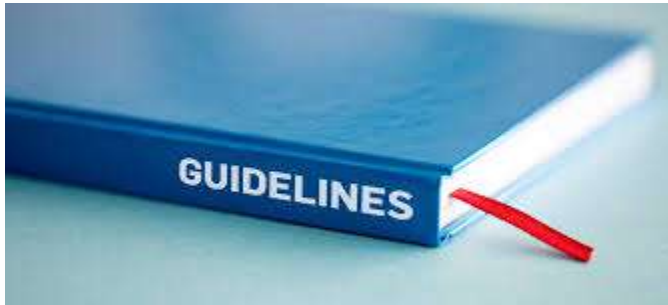
- *Compliance with legislation;*
- *Satisfactory system of managing commercial transport records;*
- *Financial solvency;*
- *Professional qualification – only for AEOC;*
- *Safety and security standards – only for AEOS.*



- *Granting*
- *Control*
- *Supervision*
- *Revocation*



# Future plans





THANK YOU FOR YOUR ATTENTION