



**REVENUE  
SERVICE**

# Compliance Risk Management

5th BRITACOF

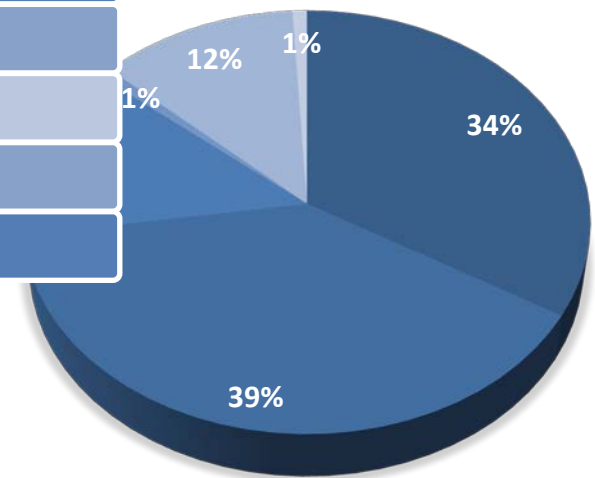
Deepening Tax Administration Cooperation  
for High-Quality Belt and Road Development

გამარჯობა/Greetings/ 你好

24-26 September, 2024, Hong Kong, China

# General tax information

Personal Income Tax	20%
Corporate Income Tax	15%/0%
VAT	18%
Property Tax	1%
Import Tax	0%/5%/12%
Excise Tax	Different



**Net Tax Revenue/GDP**

**30.5%**

**Net Tax Revenue/Total Government Revenue**  
**89.4%**

- Personal Income Tax
- VAT
- Corporate Income Tax
- Tax on Import

# Service Development Strategy 2021-2024



Transparent, inclusive, and responsive  
service delivery

## MAIN PRINCIPLES

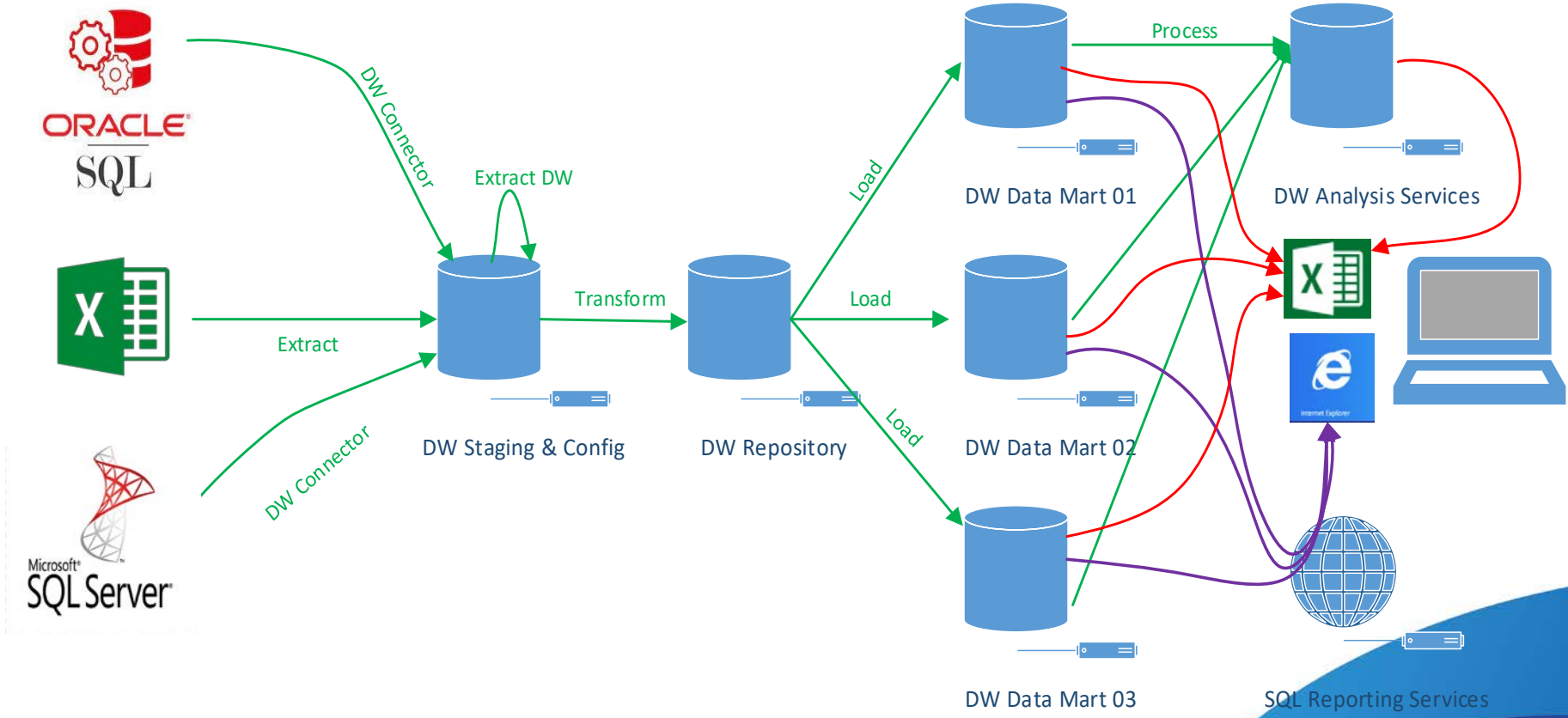
- Digital by default
- Connected Government
- Simplicity and Efficiency
- Proactive Service Delivery
- Building Digital Trust
- Continuous Service development

Enhancement of  
service accessibility  
and inclusion

Optimization of  
service business  
processes

Encouragement of  
customer self-  
service

# Data Warehouse



# Compliance Risk Management Process

## Strategy assessment



## Permanent monitoring





# Risk Response Programs

## Ongoing Tax Compliance Improvement Program

### REGISTRATION

#### Programs:

- Non-registered taxpayers
- Data Quality Control Program
- Employee registry
- Qualified VAT Taxpayer Program

### TIMELY FILING

#### Programs:

- Validation program in terms of tax returns
- Estimated assessment

### CORRECT REPORTING

#### Programs:

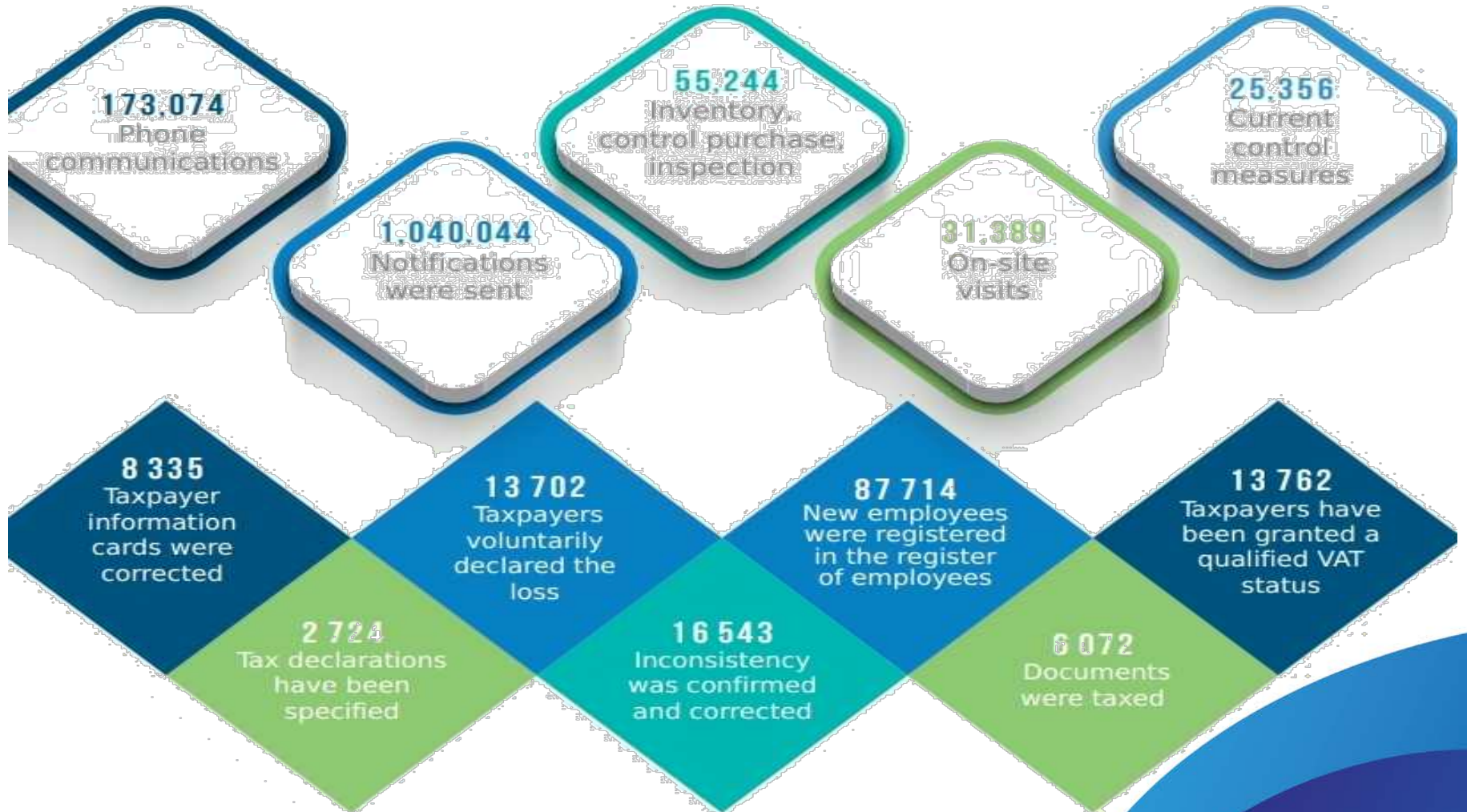
- Inventory Management
- Taxable document control
- Control program of tax returns accuracy

### ON-TIME PAYMENT

#### Programs:

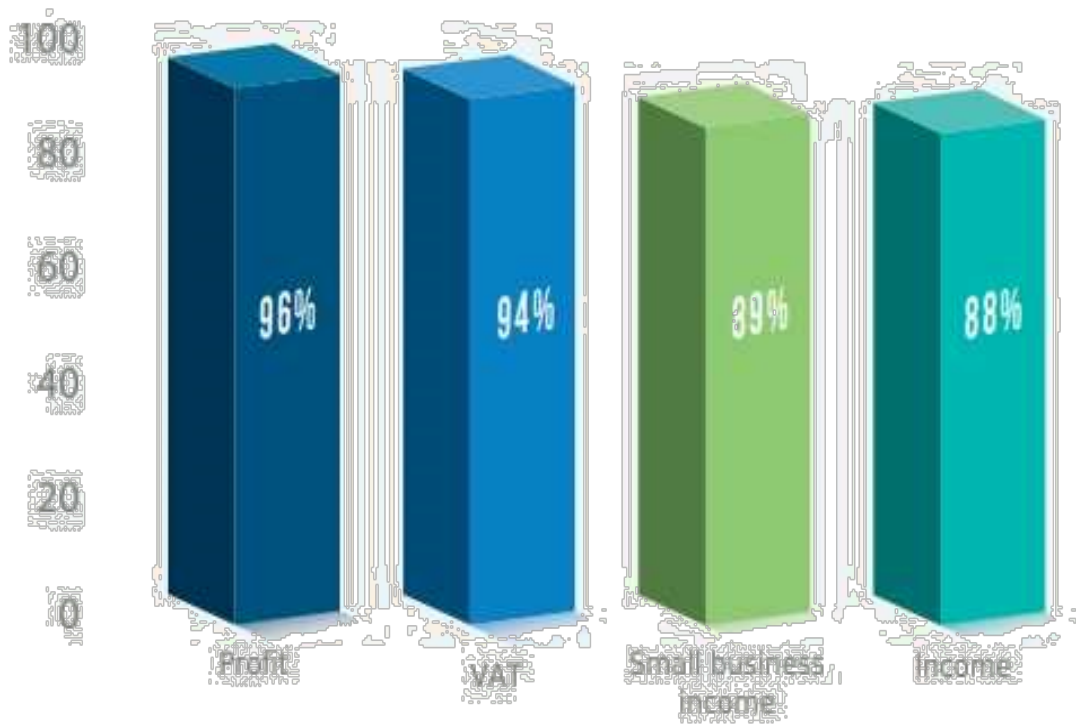
- Tax Debt Management Program

# Outcomes....

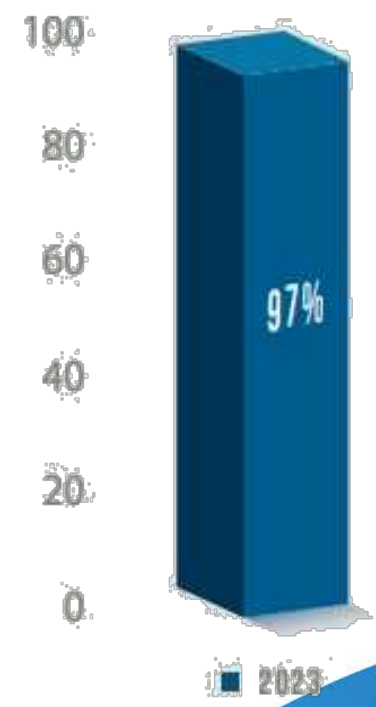


# .... Outcomes

### Rate of timely declarations by tax types



### Timely payment rate







# THANK YOU ALL

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მადლობა ყველას

謝謝大家

Samson URIDIA

International Relations Department

Georgia Revenue Service  
Tax and Customs Administration  
SPS Border Control Agency

68a, Kostava St., 0179 Tbilisi, Georgia  
Tel : +995 322 26 29 01  
E-mail: [s.uridia@rs.ge](mailto:s.uridia@rs.ge)  
Web : [www.rs.ge](http://www.rs.ge)