

Allocation of revenues between the state budget of Georgia, republican budgets of Abkhazia and Adjara Autonomous Republics and local self-government bodies in percentage indicators

#	Revenues	State budget of Georgia	Budgets of Abkhazia and Adjara Autonomous Republics	Budgets of local self-government bodies
1	2	3	4	5
1	Income tax			
1.1	Except for the income tax for the republican budgets of the Autonomous Republics	100		
1.2	For the republican budgets of the Autonomous Republics		100	
2	Revenue tax	100		
3	Property tax			100
4	VAT	100		
5	Excise tax	100		
6	Customs duties	100		
7	Other taxes (including fines imposed by the tax and customs agencies, which are not included in a specific tax), except for the annulled taxes	100		
8	Interest (profit) from different types of financial assets, in particular, deposits (shares from securities), loans, accounts receivable, and other revenues from interests, especially:			
8.1	for the central government	100		
8.2	for the governments of the Autonomous Republics		100	
8.3	for local self-government bodies			100
9	Revenues from dividends and incomes of the National Bank of Georgia			
9.1	From revenues of active enterprises with the state shareholding and with private ownership	100		
9.2	From revenues of active enterprises with shareholding of the Autonomous Republics and with private ownership		100	
9.3	From revenues of active enterprises with the shareholding of local self-government bodies of the Autonomous Republic and with private ownership			100
9.4	From incomes of the National Bank of Georgia	100		
10	Duties on utilization of natural resources, especially:			
10.1	for the natural resources extracted from the territories of the Autonomous Republics		100	
10.2	for the natural resources extracted from the territories of the local self-government bodies (except for the local self-government bodies of the Autonomous Republics)			100
11	Revenues from leasing and management of the state-owned land (usufruct, rent, etc.), which:			
11.1	is located on the territories of the Autonomous Republics but is not owned by the Autonomous Republics	65	35	
11.2	is located on the territories of the local self-government bodies (except for the local self-government bodies of the Autonomous Republics) is not owned by the local self-government bodies	65		35
11.3	is owned by the Autonomous Republics		100	
11.4	is owned by the local self-government bodies (except for those			100

	of the Autonomous Republics)			
12	Revenues from transfer the land owned by the Autonomous Republics into external management (usufruct, leasing, rent, etc.)	35	65	
13	Revenues from transfer the land owned by the local self-government bodies into external management (usufruct, leasing, rent, etc.)			100
14	Revenues from the cost of issuing licenses for usage, collected by:			
14.1	relevant agencies of the central authorities	100		
14.2	relevant agencies of the authorities of the Autonomous Republics		100	
15	Rent (except for land), collected by:			
15.1	relevant agencies of the central authorities	100		
15.2	relevant agencies of the authorities of the Autonomous Republics		100	
15.3	relevant agencies of the local self-government bodies			100
16	Custom duties	100		
17	License fees, collected by:			
17.1	the relevant agencies of the central authorities	100		
17.2	the relevant agencies of the authorities of the Autonomous Republics		100	
18	Permit fees, collected by:			
18.1	the relevant agencies of the central authorities	100		
18.2	the relevant agencies of the authorities of the Autonomous Republics		100	
18.3	the relevant agencies of the local self-government bodies			100
19	State certification fees	100		
20	Registration fees	100		
21	State expertise fees	100		
22	State duties, collected for:			
22.1	the cases in the courts of Georgia	100		
22.2	For issuing identity cards and citizenship documents on the territory of Georgia, for documents issued by civil registry offices, for consideration of the citizenship and emigration-migration cases on the territory of Georgia:			
22.2.1	relevant agencies of the central authorities	100		
22.2.2	relevant agencies of the authorities of the Autonomous Republics		100	
22.2.3	relevant agencies of the local self-government bodies			100
22.3	Other state duties, collected by:			
22.3.1	relevant agencies of the central authorities	100		
22.3.2	relevant agencies of the authorities of the Autonomous Republics		100	
22.3.3	the relevant agencies of the local self-government bodies			100
23	Consular fees	100		
24	Public information copy fees, collected by:			
24.1	the relevant agencies of the central authorities	100		
24.2	the relevant agencies of the authorities of the Autonomous Republics		100	
24.3	the relevant agencies of the local self-government bodies			100
25	Probation fees	100		
26	Tender fees – during state procurement operations:			
26.1	with state budgetary funds	100		
26.2	with funds from republican budgets of the Autonomous Republics		100	
26.3	with funds from the budgets of local self-government bodies – local tender fees			100
27	Revenues from outdoor advertisements permits			100
28	Fees for postponement of compulsory state military service, collected by:			
28.1	relevant agencies of the authorities of the Autonomous Republics	90	10	
28.2	relevant agencies of the local self-government bodies	90		10

29	Fees gambling businesses			100
30	Fees for cleaning of the populated areas			100
31	Fees for infrastructure of the area with rehabilitation of cultural heritage			100
32	Free for issuing special (zonal) permits			100
33	Fees for construction permits (except for radiation and nuclear facilities of special importance)			100
34	Fees for regular passenger transportation			100
35	Other fees, collected by:			
35.1	relevant agencies of the central authorities	100		
35.2	relevant agencies of the authorities of the Autonomous Republics		100	
35.3	relevant agencies of the local self-government bodies			100
36	Non-market goods and services			
36.1	Revenues from nominal values of excise stamps	100		
36.2	Revenues from sales of other goods, collected by:			
36.2.1	relevant agencies of the central authorities	100		
36.2.2	relevant agencies of the authorities of the Autonomous Republics		100	
36.2.3	relevant agencies of the local self-government bodies			100
36.3	Revenues from services provided by:			
36.3.1	relevant agencies of the central authorities	100		
36.3.2	relevant agencies of the authorities of the Autonomous Republics		100	
36.3.3	relevant agencies of the local self-government bodies			100
36.4	Revenues from leasing or transfer of management rights of common state importance property	100		
36.5	Revenues from leasing or transfer of management rights of state property (except for land) (usufruct, rent, etc.), which:			
36.5.1	is located on the territory of the Autonomous Republics and is owned by the state	65	35	
36.5.2	is located on the territories of the local self-government bodies (except for those of the Autonomous Republics) is owned by the state	65		35
36.5.3	is managed by the Autonomous Republics		100	
36.5.4	is managed by the local self-government bodies (except for those of the Autonomous Republics)			100
36.6	Revenues from leasing or transfer of management rights of the property of the Autonomous Republics (except for land) (usufruct, rent, etc.)	35	65	
36.7	Revenues from leasing or transfer of management rights of the property of the local self-government bodies (except for land) (usufruct, rent, etc.)			100
36.8	Revenues from leasing or transfer of management rights of other property (except for land) (usufruct, rent, etc.)			
36.8.1	By the relevant agencies of the central authorities	100		
36.8.2	By the relevant agencies of the authorities of the Autonomous Republics		100	
36.8.3	By the relevant agencies of the local self-government bodies			100
37	Revenues from sanctions (fines, fees)			
37.1	Revenues from administrative violations in different spheres, collected by:			
37.1.1	relevant agencies of the central authorities	100		
37.1.2	relevant agencies of the authorities of the Autonomous Republics		100	
37.1.3	relevant agencies of the local self-government bodies			100
37.2	Revenues from the fees from violation of traffic rules	40		60
37.3	Revenues from illegal crossing borders	100		
37.4	Revenues for the fees for violation of the deadlines for paying loans, collected by:			
37.4.1	Revenues from administrative violations in different spheres, collected by:	100		
37.4.2	relevant agencies of the central authorities		100	

37.4.3	relevant agencies of the authorities of the Autonomous Republics			100
37.5	Revenues from the fines for violations in the architectural-constructing activities, collected by:			
37.5.1	relevant agencies of the central authorities	100		
37.5.2	relevant agencies of the authorities of the Autonomous Republics		100	
37.5.3	relevant agencies of the local self-government bodies			100
37.6	Revenues from the fines envisaged by the Criminal Code of Georgia	100		
37.7	Revenues from other fines, collected by:			
37.7.1	relevant agencies of the central authorities	100		
37.7.2	relevant agencies of the authorities of the Autonomous Republics		100	
37.7.3	relevant agencies of the local self-government bodies			100
38	Revenues from current transfers, donations, and charities (except grants), collected for:			
38.1	the central government	100		
38.2	governments of the Autonomous Republics		100	
38.3	local self-government bodies			100
39	Revenues from restitution of the value and damage for non-agricultural utilization of agricultural land			100
40	Revenues from fluctuation of the currency exchange rates, received by:			
40.1	central government	100		
40.2	governments of the Autonomous Republics		100	
40.3	local self-government bodies			100
41	Revenues from non-financial assets			
41.1	Revenues from sales of main assets, including:			
41.1.1	sales of main assets of common state importance	100		
41.1.2	Sales of state main assets, which			
41.1.2.1	are located on the territories of the Autonomous Republics	65	35	
41.1.2.2	are managed by the Autonomous Republics		100	
41.1.2.3	are located on the territories of local self-government bodies (except for those in the Autonomous Republics)	65		35
41.1.2.4	are managed by local self-government bodies (except for those in the Autonomous Republics)			100
41.2	Revenues from sales of main assets owned by the Autonomous Republics	35	65	
41.3	Revenues from sales of main assets owned by local self-government bodies			100
41.4	Revenues from sales of licenses by:			
41.4.1	relevant agencies of the central authorities	100		
41.4.2	relevant agencies of the authorities of the Autonomous Republics		100	
41.5	Revenues from sales of material stock			
41.5.1	Revenues from sales of strategic stock	100		
41.5.2	Revenues from sales of other material stock (raw materials, unfinished production, finished products and the goods procured for their subsequent sales) by:			
41.5.2.1	relevant agencies of the central authorities	100		
41.5.2.2	relevant agencies of the authorities of the Autonomous Republics		100	
41.5.2.3	relevant agencies of the local self-government bodies			100
41.6	Revenues from sales of valuable items by:			
41.6.1	relevant agencies of the central authorities	100		
41.6.2	relevant agencies of the authorities of the Autonomous Republics		100	
41.6.3	relevant agencies of the local self-government bodies			100
41.7	Revenues from non-productive assets			

41.7.1	Revenues from sales of non-agricultural land which is owned by state and located on the territory of:			
41.7.1.1	the Autonomous Republics	50	50	
41.7.1.2	the local self-government bodies (except for those of the Autonomous Republics)	50		50
41.7.1.3	Revenues from sales of non-agricultural land owned by the Autonomous Republic		100	
41.7.1.4	Revenues from sales of non-agricultural land owned by the local self-government bodies			100
41.8	Revenues from sales of agricultural land owned by the state, which is located on:			
41.8.1	the territory of the Autonomous Republics	20	80	
41.8.2	the territory of the local self-government bodies (except for those of the Autonomous Republics)	20		80
41.9	Revenues from sales of agricultural land owned by the Autonomous Republics		100	
41.10	Revenues from sales of agricultural land owned by the local self-government bodies			100
41.11	Revenues from subterranean resources	100		
41.12	Revenues from licenses for usage of radiofrequency spectrum	100		
41.13.	Resources from other natural assets	100		
41.14	Revenues from non-produced non-material assets (patents, leasing agreements and other similar contracts, including goodwill), collected by:			
41.14.1	relevant agencies of the central authorities	100		
41.14.2	relevant agencies of the authorities of the Autonomous Republics		100	
41.14.3	relevant agencies of the local self-government bodies			100
41.15	Revenues from acknowledgment of property rights for land			100
42	Revenues from financial assets and liabilities, especially:			
42.1	for the central authorities	100		
42.2	for the authorities of the Autonomous Republics		100	
42.3	for local self-government			100