S e T a n x m e b a

saqarTvel os mTavrobasa

da

arabTa gaerTianebul i saemiroebis mTavrobas

Soris

Semosavl ebsa da kapital ze ormagi dabegvris Tavidan acil ebisa

da gadasaxadebis gadauxdel obis aRkveTis Sesaxeb

saqarTvelos mTavroba da arabTa gaerTianebuli saemiroebis mTavroba,

surTra xeli Seuwyon da gaaZlieron ormxrivi ekonomikuri, kulturuli da mecnieruli urTierTobi Semosavlebsa da kapitalze ormagi dabegvris Tavidan acilebisa da gadasaxadebis gadauxdelobis aRkveTis Sesaxeb SeTanxmebis gaformebis gziT,

SeTanxmdnen Semdegze:

muxli 1
pirebi, roml ebzec vrcel deba SeTanxmeba

es SeTanxmeba vrcel deba pirebze, roml ebic arian erTi an orive
xel Semkvrel i saxel mwifos rezidentebi

muxli 2

gadasaxadebi, romlebzec vrceldeba SeTanxmeba

1.   es SeTanxmeba vrceldeba xel Semkvreli saxelmwifos an misi politikur-administraciuli qvedanayofebis, an xel isuflebis adgilobrivi organoebis mier Semosavlebsa da kapitalze dawesebul gadasaxadebze, maTi gadaxdis wesis miuxedavad.

2.   Semosavlebsa da kapitalze gadasaxadebad iTvleba yvela is gadasaxadi, romliTac ibegreba mTeli Semosavali, mTeli kapitali, an Semosavlis an kapitalis calkeuli elementi, uZravi an moZravi qonebis gasxvisebiT miRebuli nameti Semosavlis CaTvliT, sawarmoebis mier gadaxdili mTeli xelfasebi an anazRaureba.

3.   arsebuli gadasaxadebi, romlebzec vrceldeba es SeTanxmeba:
   a) saqarTvelos SemTxvevaSi:
         i) mogebis gadasaxadi;
         ii) saSemosavlo gadasaxadi;
         iii)qonebis gadasaxadi;
      (SemdgomSi `saqarTvelos gadasaxadi").

   b) arabTa gaerTianebuli saemiroebis SemTxvevaSi:
         i) saSemosavlo gadasaxadi
         ii) korporaciis saSemosavlo gadasaxadi
      (SemdegSi `arabTa gaerTianebuli saemiroebis gadasaxadi~)

4.   es SeTanxmeba aseve vrceldeba yvela identur an arsebiTad analogiur gadasaxadebze, romlebic am SeTanxmebaze xel moweris Semdeg dawesebulia arsebuli gadasaxadebis damatebiT an maT nacvlad.

4

xel Semkvrel saxel mwifoTa kompetenturi organoebi erTmaneTs acnobeben TavianTi saxel mwifoebis Sesabamis sagadasaxado kanonmdebl obebSi Setanil i arsebiTi cvl il ebebis Sesaxeb.

muxli 3
naxSirwyal badebidan miRebuli Semosavali

am SeTanxmebis arcerTi debuleba ar unda iqnas gagebuli ise, TiTqos raime saxiT zRudavdes romelime xel Semkvrel saxel mwifos an maTi nebismieri adgilobrivi xelisuflebis an xelisuflebis adgilobrivi organobis uflebebs, gamoiyenos Sidasaxel mwifoebrivi kanonmdebl oba da moaxdinos regulireba naxSirwyal badebidan an maTTan dakavSirebuli saqmianobidan, miRebuli Semosavlis mimarT, romelic xorciel deba erT-erT xel Semkvrel saxel mwifos teritoriaze.

muxli 4

zogadi gansazRvrebebi

1. am SeTanxmebis miznebisaTvis, Tu konteqstidan sxva ram ar gamomdinareobs:

   a) termini "saqarTvelo" niSnavs saqarTveloSi moqmedi kanonmdeblobis Sesabamisad gansazRvrul teritorias, maT Soris saxmeleTo sivrces, mis wiaRsa da sahaero sivrces mis zemoT, Sida wylebsa da teritoriul zRvas, maT fskers, wiaRs da sahaero sivrces maT zemoT, romel zec saqarTvelo axorcielebs iurisdiqciasa da suverenitets; aseve mis teritoriul zRvasTan mimdebare zonas, gansakuTrebul ekonomikur zonasa da kontinentur Selfs, romelTa mimarT saqarTvelos SeuZlia ganaxorcielos Tavisi suverenuli uflebebi da iurisdiqcia saerTaSoriso samarTlis Sesabamisad;

   b) termini "arabTa gaerTianebuli saemiroebi" niSnavs arabTa gaerTianebuli saemiroebis suverenitetis qveS myof teritorias, maT Soris teritoriul wylebs, sahaero da wylisqveSa sivrces, romelTa mimarT arabTa gaerTianebuli saemiroebi axorcielebs TavianT suverenul da iurisdiqciul uflebebs wylis akvatoriaze, zRvis fskerze da wiaRze ganxorcielebuli saqmianobis mimarT, romelic dakavSirebulia bunebrivi resursebis kvlevisa da eqploataciis samuSaoebTan Sidasaxel mwifoebrivi da saerTaSoriso samarTlis Sesabamisad.

c) termini "xel Semkvreli saxel mwifo" da "meore xel Semkvreli saxel mwifo" niSnavs saqarTvelos an gaerTianebul arabTa saemiroebs,konteqstis Sesabamisad;

d) termini "piri" moicavs fizikur pirs, kompanias da pirTa nebismier sxva gaerTianebas;

e) termini "kompania" niSnavs nebismier korporaciul warmonaqmns an nebismier sxva erTeuls, romelic sagadasaxado miznebisaTvis ganixileba rogorc korporaciuli erTeuli;

f) termini "xel Semkvreli saxel mwifos sawarmo" da "meore xel Semkvreli saxel mwifos sawarmo" Sesabamisad niSnavs sawarmos, romlis marTva xorcieldeba erTi xel Semkvreli saxel mwifos rezidentis mier da sawarmos, romlis marTva xorcieldeba meore xel Semkvreli saxel mwifos rezidentis mier;

g) termini "saerTaSoriso gadazidva" niSnavs nebismier gadazidvas sazRvao gemiT an sahaero xomaldiT, romlis eqsploatacia xdeba xel Semkvreli saxel mwifoSi faqtobrivi adgilis mqone sawarmos mier, garda im SemTxvevebisa, rodesac sazRvao gemis da sahaero xomaldis eqsploatacia xdeba mxolod meore xel Semkvrel saxel mwifoSi ganlagebul punqtebs Soris;

h) termini "kompetenturi organo" niSnavs:

   i) saqarTvelos SemTxvevaSi, finansTa saministros an mis uflebamosil warmomadgenels;

   ii) arabTa gaerTianebuli saemiroebis SemTxvevaSi, finansTa saministros an mis uflebamosil warmomadgenels

i) termini "nacionaluri piri" xel Semkvrel saxel mwifosTan mimarTebaSi niSnavs:

    i) nebismier fizikur pirs, romel sac aqvs xel Semkvreli saxel mwifos moqal aqeoba; da

    ii) nebismier iuridiul pirs an amxanagobas, romel ic am statuss iRebs xel Semkvrel saxel mwifoSi moqmedi kanonmdebl obis safuZvel ze.

2. xel Semkvreli saxel mwifos mier am SeTanxmebis nebismier dros gamoyenebisas nebismier termins, romel ic ar aris masSi gansazRvruli, Tu konteqstidan sxva ram ar gamomdinareobs, eqneba is mniSvneloba, rac mas eniWeba am dros am saxel mwifoSi moqmedi kanonmdebl obis Sesabamisad im gadasaxadebis mimarT, roml ebzec vrcel deba es SeTanxmeba. xel Semkvreli saxel mwifos sagadasaxado kanonmdebl obaSi arsebuli terminebis gansazRvrebebs upiratesoba eniWebaT im gansazRvrebebTan mimarTebaSi, roml ebic maT gaaCniaT am saxel mwifoSi moqmedi sxva samarTl ebrivi normebiT.

muxli 5

rezidenti

1. am SeTanxmebis miznebidan gamomdinare, termini "xel Semkvreli saxel mwifos rezidenti" niSnavs:

a) saqarTvelos SemTxvevaSi, nebismier pirs, romelic saqarTvelOSi moqmedi kanonmdeblobis Sesabamisad eqvemdebareba dabegvras misi mudmivi sacxovrebeli adgilis, faqtobrivad yofnis adgilis, marTvis adgilis an analogiuri Sinaarsis mqone nebismieri sxva kriteriumis safuZvelze da aseve moicavs saqarTvelos, mis nebismier politikur qvedanayofs an xelisuflebis adgilobriv organos. es termini, amasTan, ar moicavs pirs, romelic saqarTvelOSi dabegvras eqvemdebareba mxolod saqarTvelOSi arsebul wyarodan an iq ganTavsebuli kapitalidan miRebul SemosavlebTan dakavSirebiT.

b) arabTa gaerTianebuli saemiroebis SemTxvevaSi:
   b) fizikur pirs, romelic arabTa gaerTianebuli saemiroebis, misi nebismieri politikuri qvedanayofis an adgilobrivi mTavrobis kanonmdeblobiT ganixileba nacionalur pirad.

   c) nebismieri piri, garda fizikuri pirebisa, romel sac aRiarebs an sxvagvarad cnobs arabTa gaerTianebuli saemiroebis, politikuri qvedanayofis an adgilobrivi mTavrobis kanonmdebloba.

2. am muxlis pirveli punqtis miznebisaTvis, xel Semkvreli saxel mwifos rezidenti moicavs:

a) xel Semkvreli saxel mwifos mTavrobas, politikur-administraciul qvedanayofs, adgilobriv xelisuflebas an xelisuflebis adgilobriv organos;

b) nebismier pirs, garda im pirebisa, romlebic pirdapir an arapirdapir monawileobs mTavrobis, politikuri qvedanayofis, adgilobrivi mTavrobis an xelisuflebis adgilobrivi organos saqmianobaSi an eqvemdebareba maT kontrols;

c) uflebamosili xelisuflebis erTeuli;

d) sapensio fondi;

e) saqvelmoqmedo, religiuri, saganmanaTleblo da kulturuli dawesebuleba.

3. im SemTxvevaSi, rodesac am muxlis pirveli punqtis debulebaTa Sesabamisad, fizikuri piri aris orive xel Semkvreli saxel mwifos rezidenti, misi statusi ganisazRvreba Semdegnairad:

a) is CaiTvleba mxolod im saxel mwifos rezidentad, sadac mas aqvs mudmivi sacxovrebeli adgili; Tu mas mudmivi sacxovrebeli aqvs orive saxel mwifoSi, is CaiTvleba mxolod im saxel mwifos rezidentad, sadac mas gaaCnia ufro mWidro piradi da ekonomikuri kavSirebi (sasicocxlo interesebis centri);

b) Tu SeuZlebelia im saxel mwifos dadgena, sadac mas aqvs sasicocxlo interesebis centri, an Tu mas ar aqvs mudmivi sacxovrebeli adgili arc erT am saxel mwifoSi, is CaiTvleba mxolod im saxel mwifos rezidentad, sadac igi Cveulebriv cxovrobs;

c) Tu is Cveulebriv cxovrobs orive saxel mwifoSi an ar cxovrobs arc erT maTganSi, is CaiTvleba mxolod im saxel mwifos rezidentad, romlis nacional ur pirsac warmoadgens;

d) Tu is aris orive saxel mwifos an ar aris arcerTi maTganis nacional uri piri, maSin xel Semkvrel saxel mwifoTa kompetenturi organoebi sakiTxs gadawyveten urTierTSeTanxmebis safuZvel ze.

4. im SemTxvevaSi, rodesac am muxlis pirveli punqtis debulebaTa Sesabamisad, piri, garda fizikuri pirisa, aris orive xel Semkvreli saxel mwifos rezidenti, igi CaiTvleba mxolod im saxel mwifos rezidentad, sadac mdebareobs misi faqtobrivi marTvis adgili.

muxli 6
mudmivi dawesebuleba

1. am SeTanxmebis miznebidan gamomdinare, termini ~mudmivi dawesebuleba"
niSnavs saqmianobis fiqsirebul adgils, romlis meSveobiTac sawarmos
saqmianoba xorcieldeba mTlianad an nawilobriv.

2. termini "mudmivi dawesebuleba" moicavs, kerZod:

   a) marTvis adgils;
   b) filials;
   c) ofiss;
   d) fabrikas;
   e) saxel osnos;
   f) maRaros, navTobis, an gazis WaburRils, kariers an bunebrivi
      resursebis mopovebis, kvleva-Ziebis, eqsploataciis an masTan
      dakavSirebul nebismier sxva saqmianobas, arasaxmeleTo burRvis
      adgilis CaTvliT.

3. samSenebl o moedani, samSeneblo, saamwyobo an samontaJo obieqti, an
sazedamxedvelo saqmianoba, romelic dakavSirebulia am moedanTan,
obieqtTan, bunebrivi resursebis kvlevis da eqsploataciis danadgarTan
an gemTan, warmoadgens mudmiv dawesebulebas mxolod maSin, rodesac
saqmianoba amgvar moedanze, obieqtze xorcieldeba eqvs Tveze meti xnis
ganmavlobaSi.

4. sawarmos mier momsaxurebis, sakonsultacio da menejeruli
momsaxurebis CaTvliT, romelsac is axorcielebs daqiravebuli pirebis
an miznobrivad daqiravebuli sxva kadrebis meSveobiT, iTvleba gaweuli
mudmivi dawesebulebis mier, Tu am saxis saqmianoba meore xel Semkvrel
saxel mwifoSi xorcieldeba eqvs Tveze meti xnis ganmavlobaSi.

13

5. am muxlis wina debulebaTa miuxedavad, termini "mudmivi dawesebuleba" ar moicavs:

a) Senoba-nagebobebis gamoyenebas sawarmos kuTvnili saqonlis an Sualeduri produqciis mxolod maragad Senaxvis, demonstrirebis an daniSnulebis adgil amde mitanis mizniT;

b) sawarmos kuTvnili saqonlis an Sualeduri produqtis maragis dasawyobebas mxolod, maragad Senaxvis daniSnulebis adgil amde mitanis an demonstrirebis mizniT;

c) sawarmos kuTvnili saqonlis an Sualeduri produqtis maragebis Senaxvas, mxolod sxva sawarmos mier maTi gadamuSavebis mizniT;

d) saqmianobis fiqsirebuli adgilis gamoyenebas sawarmosaTvis saqonlis an Sualeduri produqtis mxolod Sesyidvis an mxolod informaciis Segrovebis mizniT;

e) saqmianobis fiqsirebuli adgilis gamoyenebas sawarmosaTvis mxolod mosamzadebeli an damxmare xasiaTis nebismieri sxva saqmianobis ganxorcielebis mizniT;

f) fiqsirebuli adgilis am punqtis a)-e) qvepunqtebSi CamoTvlil saqmianobaTa nebismieri erTobliobisaTvis gamoyenebas, im SemTxvevaSi Tu, fiqsirebuli adgilis saqmianobis amgvari erToblioba aris mosamzadebeli an damxmare xasiaTis.

6. am muxlis pirveli da me-2 punqtebis debulebebis miuxedavad, Tu piri, garda am muxlis me-6 punqtSi aRniSnuli damoukidebeli statusis mqone agentisa, moqmedebs sawarmos saxeliT, aqvs da Cveulebriv iyenebs xel Semkvrel saxel mwifoSi sawarmos saxeliT kontraqtis dadebis

14

ufl ebamosilebas, maSin es sawarmo am piris mier sawarmosaTvis ganxorcielebul nebismier saqmianobasTan mimarTebiT ganixileba am saxel mwifoSi mudmivi dawesebulebis mqoned, Tu am piris saqmianoba ar Semoifargleba me-4 punqtSi aRniSnuli saqmianobebiT, romelic, amave punqtis debulebebis Sesabamisad, am saqmianobis fiqsirebuli adgilis meSveobiT ganxorcielebis SemTxvevaSi ar gadaaqcevs saqmianobis aseT fiqsirebul adgils mudmiv dawesebulebad.

7. sawarmo ar ganixileba xel Semkvrel saxel mwifoSi mudmivi dawesebulebis mqoned mxolod imitom, rom is am saxel mwifoSi saqmianobas axorcielebs brokeris, komisioneris an damoukidebeli statusis mqone nebismieri sxva agentis meSveobiT, im pirobiT, rom es pirebi moqmedeben TavianTi Cveuli profesiuli saqmianobis farglebSi.

8. is faqti, rom xel Semkvreli saxel mwifos rezidenti kompania, akontrolebs an kontroldeba meore xel Semkvreli saxel mwifos rezidenti kompaniis mier an romelic saqmianobas axorcielebs meore saxel mwifoSi (mudmivi dawesebulebis meSveobiT an sxva saxiT), TavisTavad ar gadaaqcevs erT-erT am kompanias meoris mudmiv dawesebulebad.

muxli 7
Semosavali uZravi qonebidan

1. xel Semkvreli saxel mwifos rezidentis mier meore xel Semkvrel saxel mwifoSi mdebare uZravi qonebidan miRebuli Semosavali (sasoflo da satyeo meurneobidan miRebuli Semosavlis CaTvliT), SeiZleba daibegros am meore saxel mwifoSi.

2. termins "uZravi qoneba" eqneba is mniSvneloba, romelic mas gaaCnia im xel Semkvrel saxel mwifoSi moqmedi kanonmdeblobis Sesabamisad, romel Sic mdebareobs gansaxilveli qoneba. termini, nebismier SemTxvevaSi, moicavs uZravi qonebis mimarT damxmare xasiaTis qonebas, sasoflo da satyeo meurneobaSi gamoyenebul pirutyvsa da mowyobilobebs, uflebebs, romlebzec vrceldeba miwis sakuTrebasTan dakavSirebuli zogadi samarTlis debulebebi, uZravi qonebis uzufruqtsa da uflebebs, romlebic warmoadgenen cvladi an fiqsirebuli anazRaurebebis kompensacias mineraluri wiaRiseulis, sabadoebis da sxva bunebrivi resursebis damuSavebisTvis an damuSavebis uflebisTvis. sazRvao gemebi da sahaero xomaldebi uZrav qonebad ar ganixileba.

3. am muxlis pirveli punqtis debulebebi vrceldeba uZravi qonebis pirdapiri gamoyenebis, gaqiravebis an nebismieri sxva formiT gamoyenebis Sedegad miRebul Semosavlebze.

4. am muxlis pirveli da me-3 punqtebis debulebebi vrceldeba agreTve sawarmos uZravi qonebidan da damoukidebeli piradi momsaxurebis gawevis dros gamoyenebuli uZravi qonebidan miRebul Semosavlebze.

5. am muxlis pirveli da me-3 punqtis debulebebi ar gamoiyeneba, Tu miRebuli Semosavlis beneficialur mflobels warmoadgens erT-erTi xelSemkvreli saxelmwifo, xelisuflebis adgilobrivi organoebi, politikur-administraciuli qvedanayofi, TviTmmarTvelobis adgilobrivi organoebi an maTi finansuri dawesebuleba.

muxli 8

mogeba ekonomikuri saqmianobidan

1. xel Semkvreli saxel mwifos sawarmos mogeba ibegreba mxolod am saxel mwifoSi, Tu es sawarmo Tavis saqmianobas meore xel Semkvrel saxel mwifoSi ar axorcielebs iq ganlagebuli mudmivi dawesebulebis meSveobiT. Tu sawarmo amgvarad axorcielebs saqmianobas, maSin misi mogeba SeiZleba daibegros meore saxel mwifoSi, magram mxolod im nawilSi, romelic miekuTvneba am mudmiv dawesebulebas.

2. am muxlis me-3 punqtis debulebebis gaTvaliswinebiT, im SemTxvevaSi, rodesac xel Semkvreli saxel mwifos sawarmo meore xel Semkvrel saxel mwifoSi axorcielebs saqmianobas iq ganlagebuli mudmivi dawesebulebis meSveobiT, TiToeul xel Semkvrel saxel mwifoSi am mudmiv dawesebulebas miekuTvneba mogeba, romelic mas SeiZleboda mieRo, rogorc imave an analogiuri saqmianobiT dakavebul, imave an analogiur pirobebSi myof calke gamoyofil, damoukidebel sawarmos, im sawarmos mimarT sruliad damoukidebeli moqmedebiT, romlis mudmiv dawesebulebasac is warmoadgens.

3. mudmivi dawesebulebis mogebis gansazRvrisas dasaSvebia mudmivi dawesebulebisTvis gaweuli xarjebis gamoqviTva, mmarTvelobiTi da saerTo administraciuli xarjebis CaTvliT, imis miuxedavad, es xarjebi im saxel mwifoSia gaweuli, romelSic ganTavsebulia mudmivi dawesebuleba, Tu mis farglebs gareT.

4. Tu xel Semkvrel saxel mwifoSi Cveulebriv miRebulia mudmivi dawesebulebis mogebis gansazRvra sawarmos mTliani mogebis mis calkeul nawilebze ganawilebis safuZvelze, maSin am muxlis me-2 punqti veranairad SeuSlis xels xel Semkvrel saxel mwifos gansazRvros

dasabegri mogebis odenoba amgvari ganawilebis wesiT; ganawilebis meTodi amasTan unda iyos iseTi, rom Sedegi imyofebodes am muxlis principebTan Sesabamisobasi.

5. mudmiv dawesebulebas ar miekuTvneba mogeba am mudmivi dawesebulebis mier sawarmosaTvis saqonlis an Sualeduri produqtis mxolod SeZenis safuZvelze.

6. wina punqtebis miznebidan gamomdinare, mudmivi dawesebulebisaTvis misakuTvnebeli mogeba yovel wliurad ganisazRvreba erTi da igive meTodiT, Tu ar aris sxvagvarad gansazRvris raime damajerebeli da sakmarisi mizezi.

7. im SemTxvevaSi, rodesac mogeba Seicavs Semosavlis iseT saxeobebs, romlebic am SeTanxmebis sxva muxlebSi calkea ganxiluli, maTze am muxlis debulebebi gavlenas ver iqoniebs im muxlebis debulebebze.

muxli 9

sazRvao da sahaero transporti

am SeTanxmebis me-8 muxlis debul ebaTa miuxedavad:

1. saerTaSoriso gadazidvebSi sazRvao gemebisa da sahaero xomaldebis eqsploataciidan miRebuli mogeba ibegreba mxolod im xelSemkvrel saxelmwifoSi, sadac mdebareobs sawarmos faqtobrivi marTvis adgili.

2. Tu sawarmos faqtobrivi marTvis adgili ganTavsebulia gembanze, is CaiTvleba im xelSemkvrel saxelmwifoSi arsebulad, romelSic mdebareobs gemis miweris navsadguri. miweris navsadguris ararsebobis SemTxvevaSi, CaiTvleba im saxelmwifoSi mdebared, romlis rezidentsac warmoadgens gemis eqsploataciis ganmaxorcielebeli piri.

3. am SeTanxmebis miznebisaTvis, saerTaSoriso gadazidvebSi sazRvao gemebis da sahaero xomaldebis eqsploataciidan miRebul Semosaval i moicavs:

   a) Carterul i sazRvao gemebis an sahaero xomaldebis gaqiravebiT miRebul Semosaval s;

   b) saqonl is an Sual eduri produqciis gadazidvisaTvis gamoyenebul i konteinerebis, maT Soris, am konteinerebis gadazidvisaTvis gamoyenebul i misabmeliani an msgavsi aRWurvil obis gamoyenebiT, gaqiravebiT an moxmarebiT miRebul Semosaval s.

4. am muxlis pirvel i punqtis miznebisaTvis, arabTa gaerTianebul i saemiroebis mimarT, Semosaval s ganekuTvneba:

a) sainvesticio fondSi, erTobliv sawarmoSi an saerTaSoriso aRmasrulebel organoSi monawileobiT miRebuli Semosavali;

b) bileTebis sxva sawarmos saxeliT gayidvidan miRebuli Semosavali;

c) praqtikuli swavlebidan miRebuli Semosavali;

d) sainJinro-samSeneblo teqnikis mesame pirze gayidvidan miRebuli Semosavali;

e) sabanko anabrebidan da bondebidan miRebuli Semosavali;

f) aqciebidan, wilebidan da sxva fasiani qaRaldebidan miRebuli Semosavali;

muxli i 10
urTierTdamokidebuli sawarmoebi.

1. im SemTxvevaSi rodesac:

  a) xel Semkvreli saxel mwifos sawarmo pirdapir an arapirdapir
      monawileobs meore xel Semkvreli saxel mwifos sawarmos marTvaSi,
      kontrolSi an kapitalSi, an

  b) erTi da igive pirebi pirdapir an arapirdapir monawileoben erTi
      xel Semkvreli saxel mwifos sawarmosa da meore xel Semkvreli
      saxel mwifos sawarmos marTvaSi, kontrolSi an kapitalSi,

da orive SemTxvevaSi am or sawarmos Soris komerciul an finansur
urTierTobebSi Seqmnili an dawesebuli pirobebi gansxvavdeba im
pirobebisagan, romlebsac adgili eqneboda or damoukidebel sawarmos
Soris urTierTobaSi, maSin nebismieri mogeba, romlic am pirobebis
ararsebobis SemTxvevaSi warmoeSveboda romelime maTgans, magram am
pirobebis arsebobis gamo ar warmoeSva, SeiZleba CarTul iqnas am
sawarmos mogebaSi da daibegros Sesabamisad.

2. im SemTxvevaSi, rodesac xel Semkvreli saxel mwifo am saxel mwifos
sawarmos mogebaSi rTavs _ da Sesabamisad gadasaxadiT begravs _ im
mogebas, romel Tan mimarTebaSi meore xel Semkvreli saxel mwifos sawarmo
daeqvemdebara dabegvras am meore saxel mwifoSi, da aseTi saxiT CarTuli
mogeba warmoadgens mogebas, romlic SeiZleba daricxvoda pirvel ad
xsenebuli saxel mwifos sawarmos, Tu am or sawarmos Soris iqneboda
igive urTierToba, rogorc damoukidebel sawarmoebs Soris, maSin es
meore saxel mwifo moaxdens mis mier am mogebaze daricxuli gadasaxadis
Sesabamis koreqtirebas. aseTi koreqtirebis gansazRvris dros saTanado

wesiT unda iqnas gaTval iswinebuli am SeTanxmebis sxva debulebebic, xolo aucileblobis SemTxvevaSi xel Semkvrel saxel mwifoTa kompetenturi organoebi erTmaneTTan gamarTaven konsultaciebs.

muxli 11
dividendebi

1. erT xel Semkvrel saxel mwifoSi warmoqmnili da meore xel Semkvreli saxel mwifos beneficiaruli mflobeli rezidentisaTvis gadaxdili dividendi SeiZleba daibegros am meore saxel mwifoSi.

am muxlis debuleba ar gamoiyeneba dividendis gadaxdis nawilSi.

2. am muxlSi gamoyenebisas, termini "dividendi" niSnavs Semosavals aqciebidan, "jouissanse"–is aqciebidan an "jouissance"-is uflebebidan, samTo saqmianobasTan dakavSirebuli aqciebidan, damfuZnebelTa aqciebidan an sxva uflebebidan, Tu isini ar warmoadgenen mogebaSi monawile savale moTxovnebs, aseve Semosavals sxva korporaciuli uflebebidan, romelic eqvemdebareba iseTive sagadasaxado regulirebas, rogorsac aqciebidan miRebuli Semosavali, im xel Semkvrel saxel mwifoSi moqmedi kanonmdeblobis Sesabamisad, roml is rezidentsac warmoadgens mogebis gamanawilebeli kompania.

3. am muxlis pirveli punqtis debulebebi ar gamoiyeneba, Tu dividendebis mimRebi aris xel Semkvreli saxel mwifos rezidenti, axorcielebs saqmianobas meore xel Semkvrel saxel mwifoSi, roml is rezidentsac warmoadgens dividendebis gadamxdeli kompania, iq arsebuli mudmivi dawesebulebis meSveobiT, an axorcielebs am meore saxel mwifoSi damoukidebel pirad momsaxurebas masSi ganTavsebuli fiqsirebuli bazis meSveobiT da floba, roml is safuZvel zec xdeba dividendebis gadaxda uSualod ukavSirdeba aseT mudmiv dawesebulebas an aseT fiqsirebul bazas. aseT SemTxvevaSi gamoiyeneba am SeTanxmebis me-8 an me-15 muxlis debulebebi.

4. rodesac xel Semkvreli saxel mwifos rezidenti kompania meore xel Semkvrel saxel mwifoSi iRebs Semosavals an mogebas, am meore saxel mwifos ar SeuZlia kompanias daakisros gadasaxadi gadaxdil dividendebze, garda im SemTxvevisa, rodesac aseTi dividendebis gadaxda xdeba am meore saxel mwifos rezidentisTvis, an rodesac floba, romlis safuZvel zec xdeba dividendebis gadaxda, uSualod ukavSirdeba am meore saxel mwifoSi arsebul mudmiv dawesebulebas an fiqsirebul bazas. meore saxel mwifos aseve ar SeuZlia dabegros kompaniis gaunawilebeli mogeba im SemTxvevaSic ki, Tu gadaxdili dividendebi an gaunawilebeli mogeba mTlianad an nawilobriv Sedgeba am meore saxel mwifoSi warmoSobili mogebidan an Semosavlidan.

muxli 12
procenti

1. erT xel Semkvrel saxel mwifoSi warmoqmnili da meore xel Semkvreli saxel mwifos beneficiaruli mflobeli rezidentisaTvis gadaxdili procenti SeiZleba daibegros am meore saxel mwifoSi.

2. termini "procenti" am muxlSi gamoyenebisas niSnavs Semosavals nebismieri saxis savale moTxovnidan, misi ipoTekuri uzrunvel yofisa da movalis mogebaSi monawileobis uflebis arsebobis miuxedavad. kerZod, Semosavals saxel mwifo fasiani qaRaldebidan da Semosavals obligaciebidan an savale valdebulebebidan maTze daricxuli premiebisa da mogebebis CaTvliT. am muxlis miznebidan gamomdinare, jarimebi dagvianebul gadaxdaze procentad ar ganixileba.

3. am muxlis pirveli punqtis debulebebi ar gamoiyeneba, Tu procentis mimRebi aris xel Semkvreli saxel mwifos rezidenti, romelic Tavis saqmianobas axorcielebs meore xel Semkvrel saxel mwifoSi, sadac warmoiSoba procenti iqarsebuli mudmivi dawesebulebis meSveobiT an axorcielebs am meore saxel mwifoSi damoukidebel pirad momsaxurebas iq ganTavsebuli fiqsirebuli bazis meSveobiT da savale moTxovna, romlis safuZvel zec xdeba procentis gadaxda, uSualod ukavSirdeba aseT mudmiv dawesebulebas an aseT fiqsirebul bazas. aseT SemTxvevaSi gamoiyeneba am SeTanxmebis me-8 an me-15 muxlis debulebebi.

4. procenti iTvleba xel Semkvrel saxel mwifoSi warmoSobilad, Tu gadamxdeli aris am saxel mwifos rezidenti. Tu procentis gadamxdel pirs, miuxedavad imisa, aris Tu ara is xel Semkvreli saxel mwifos rezidenti, xel Semkvrel saxel mwifoSi gaaCnia mudmivi dawesebuleba an fiqsirebuli baza, romel Tan dakavSirebuli valdebulebidanac warmoiSva gadaxdili procenti da am procentis xarjis matarebelia

aseTi mudmivi dawesebuleba an fiqsirebuli baza, maSin procenti CaiTvleba im saxel mwifoSi warmoSobilad, romel Sic mdebareobs aseTi mudmivi dawesebuleba an aseTi fiqsirebuli baza.

5. Tu procentis gadamxdelsa da mimRebs Soris, an orive maTgansa da romel ime mesame pirs Soris gansakuTrebul urTierTobaTa arsebobis gamo, procentis Tanxa, im saval e val debulebis gaTvaliswinebiT, roml is safuZvel zec xdeba misi gadaxda, aWarbebs Tanxas, romel ic SeTanxmebuli iqneboda gadamxdelsa da mimRebs Soris aseTi urTierTobebis ararsebobisas, maSin am muxlis debulebebi gamoiyeneba mxolod ukanasknel ad xsenebuli Tanxis mimarT. aseT SemTxvevaSi, gadasaxdeli Tanxis nameti nawili kvlavac eqvemdebareba dabegvras TiToeul i xel Semkvrel saxel mwifoSi moqmedi kanonmdeblobis Sesabamisad, am SeTanxmebis sxva debulebebis gaTvaliswinebiT.

muxli 13
roialti

1. xel Semkvrel saxel mwifoSi warmoSobili da meore xel Semkvreli saxel mwifos beneficial ur mflobeli rezidentisaTvis gadaxdili roialti daibegreba mxolod am meore saxel mwifoSi.

2. am muxl Si gamoyenebisas, termini "roialti" niSnavs gadaxdis nebismier saxes, romelic anazRaurebis saxiT miiReba nebismier literaturul, xel ovnebis an mecnierul namuSevarze, kinematografiuli filmebis CaTvliT, nebismieri patentis, sasaqonlo niSnis, proeqtis an modelis, gegmis, saidumlo formulis an procesis, aseve samrewvelo, komerciul i an mecnieruli gamocdilebis Semcvel i informaciiT sargeblobisaTvis an sargeblobis uflebisTvis.

3. am muxlis pirveli punqtis debulebebi ar gamoiyeneba Tu roialtis mimRebi aris xel Semkvreli saxel mwifos rezidenti, romelic Tavis saqmianobas axorcielebs meore xel Semkvrel saxel mwifoSi, sadac warmoiSoba roialti iqarsebuli mudmivi dawesebulebis meSveobiT an am meore saxel mwifoSi axorcielebs damoukidebel pirad momsaxurebas iq ganlagebuli fiqsirebuli bazis meSveobiT da ufleba an qoneba, ris safuZvel zec xdeba roialtis gadaxda, uSual od aris dakavSirebul i aseT mudmiv dawesebulebasTan an aseT fiqsirebul bazasTan. aseT SemTxvevaSi gamoiyeneba am SeTanxmebis me-8 an me-15 muxl is debul ebebi.

4. roialti warmoSobil ad CaiTvleba xel Semkvrel saxel mwifoSi, rodesac gadamxdel ia am saxel mwifos rezidenti. Tu roialtis gadamxdel pirs, miuxedavad imisa, aris Tu ara is xel Semkvreli saxel mwifos rezidenti, xel Semkvrel saxel mwifoSi gaaCnia mudmivi

dawesebul eba an fiqsirebul i baza, romel Tan dakavSirebiTac warmoiSva roial tis gadaxdis val debul eba da amgvari roial tis xarjis matarebel ia aseTi mudmivi dawesebul eba an fiqsirebul i baza, maSin CaiTvl eba, rom msgavsi roial ti warmoiqmna im saxel mwifoSi, romel Sic mdebareobs mudmivi dawesebul eba an fiqsirebul i baza.

5. Tu gadamxdel sa da mimRebs Soris, an orive maTgansa da romel ime mesame pirs Soris gansakuTrebul i urTierTobebis gamo, roial tis Tanxa, im sargebl obis, ufl ebis an informaciis gaTval iswinebiT, roml is safuZvel ze xdeba misi gadaxda, aWarbebs Tanxas, rac SeTanxmebul i iqneboda gadamxdel sa da mimRebs Soris aseTi urTierTobebis ararsebobisas, maSin am muxl is debul ebebi gamoiyeneba mxol od ukanasknel ad xsenebul i Tanxis mimarT. aseT SemTxvevaSi gadasaxdel i Tanxis nameti nawil i kvl avac eqvemdebareba dabegvras TiToeul i xel Semkvrel saxel mwifoSi moqmedi kanonmdebl obis Sesabamisad, am SeTanxmebis sxva debul ebebis gaTval iswinebiT.

muxli 14

Semosavlebi kapitalis matebidan

1. Semosavlebi, romlebsac iRebs xelSemkvreli saxelmwifos rezidenti meore xelSemkvrel saxelmwifoSi mdebare me-7 muxliT gansazRvruli uZravi qonebis gasxvisebidan, SeiZleba daibegros am meore saxelmwifoSi, magram, amgvarad dasaricxi gadasaxadi mcirdeba gadasaxadi Tanxis 50%- iT. (ormocdaaTi procenti).

2. Semosavlebi moZravi qonebis gasxvisebidan, romelic warmoadgens erTi xelSemkvreli saxelmwifos sawarmos mier meore xelSemkvrel saxelmwifoSi arsebuli mudmivi dawesebulebis mflobelobaSi arsebuli qonebis nawils, an Semosavlebi moZravi qonebis gasxvisebidan, romelic warmoadgens erTi xelSemkvreli saxelmwifos rezidentis mier damoukidebeli piradi momsaxurebis gawevis mizniT meore xelSemkvrel saxelmwifoSi arsebuli fiqsirebuli bazis bflobelobaSi arsebuli qonebis nawils, aseTi mudmivi dawesebulebis (calke an mTel sawarmosTan erTad) an fiqsirebuli bazis gasxvisebidan miRebuli aseTi Semosavlebis CaTvliT, SeiZleba daibegros am meore saxelmwifoSi.

3. saerTaSoriso gadazidvebSi eqsploatirebuli sazRvao gemebisa da sahaero xomaldebis, an maT eqsploataciasTan dakavSirebuli moZravi qonebis gasxvisebiT miRebuli Semosavli daibegreba mxolod im xelSemkvrel saxelmwifoSi, sadac mdebareobs sawarmos faqtobrivi marTvis adgili.

4. am muxlis pirvel , me-2, da me-3 punqtebiT gansazRvruli qonebis garda, Semosavlebi nebismieri qonebis gasxvisebidan daibegreba mxol od im xel Semkvrel saxel mwifoSi, romlis rezidentsac warmoadgens qonebis gamsxvisebel i piri.

muxli 15

damoukidebeli piradi momsaxureba

1. xeliSemkvreli saxelmwifos rezidenti fizikuri piris mier profesiuli momsaxurebis an damoukidebeli xasiaTis mqone sxva saqmianobis Sedegad miRebuli Semosavali ibegreba mxolod am saxelmwifoSi, Tu mas meore xeliSemkvrel saxelmwifoSi ar gaaCnia regularulad xelmisawvdomi fiqsirebuli baza Tavisi saqmianobis gansaxorcieleblad. aseT SemTxvevaSi Semosavali SeiZleba daibegros am meore saxelmwifoSi, magram Semosavlis mxolod im nawilSi, romelic miekuTvneba fiqsirebul bazas.

2. termini "profesiuli momsaxureba" moicavs, kerZod: damoukidebel samecniero, literaturul, saxelovnebo, saganmanaTleblo da pedagogiur saqmianobas, agreTve eqimebis, advokatebis, inJinrebis, arqiteqtorebis, stomatologebis da buRaltrebis damoukidebel saqmianobas.

muxli 16

Semosavali daqiravebiT muSaobidan

1. am SeTanxmebis me-17, me-19, me-20 da 21-e muxlebis debulebaTa gaTvaliswinebiT, xel Semkvreli saxel mwifos rezidentis mier daqiravebiT muSaobiT miRebuli xel fasi, gasamrjelo da sxva msgavsi anazRaureba daibegreba mxolod am saxel mwifoSi, sanam daqiravebiT muSaoba ar ganxorciel da meore xel Semkvrel saxel mwifoSi. Tu daqiravebiT muSaoba xorciel deba amgvari saxiT, maSin aseTi anazRaureba SeiZleba daibegros am meore saxel mwifoSi.

2. am muxlis pirveli punqtis debulebaTa miuxedavad, erTi xel Semkvreli saxel mwifos rezidentis mier meore xel Semkvrel saxel mwifoSi ganxorciel ebuli daqiravebiT muSaobidan miRebuli anazRaureba ibegreba mxolod pirvel ad xsenebul saxel mwifoSi Tu:

    a) anazRaurebis mimRebi imyofeba meore saxel mwifoSi periodiT, an periodebiT, romel Ta saerTo xangrZlivoba ar aRemateba 183 dRes nebismieri TormetTviani periodis ganmavlobaSi, romelic iwyeba an mTavrdeba mocemul fiskalur wels, da

    b) anazRaureba gaicema damqiraveblis mier, an misi saxeliT, romelic ar warmoadgens meore saxel mwifos rezidents, da

    c) anazRaurebis xarjis matarebeli ar aris mudmivi dawesebuleba an fiqsirebuli baza, romelic damqiravebels gaaCnia meore saxel mwifoSi.

3. am muxlis wina debul ebebis miuxedavad, xel Semkvreli saxel mwifos sawarmos mier saerTaSoriso gadazidvebSi eqsploatirebul sazRvao gemebze an sahaero xomaldebze ganxorcielebuli daqiravebiT muSaobisaTvis miRebuli anazRaureba, ibegreba mxolod im saxel mwifoSi, sadac mdebareobs faqtobrivad marTvis adgili.

4. xel Semkvreli saxel mwifos rezidenti kompaniis ZiriTadi saqmianoba, romelic ukavSirdeba saerTaSoriso gadazidvebSi sahaero xomaldebis eqsploatacias, mosamsaxure rezidenti piris Semosavali, romelic warmoiSveba meore xel Semkvrel saxel mwifoSi daqiravebiTi muSaobidan, ibegreba mxolod im xel Semkvrel saxel mwifoSi, kompaniidan miRebuli anazRaurebis nawilSi.

muxli 17

direqtorTa honorarebi

direqtorTa honorarebi da sxva msgavsi anazRaureba, roml ebsac iRebs xel Semkvreli saxel mwifos rezidenti, rogorc meore xel Semkvreli saxel mwifos rezidenti kompaniis direqtorTa sabWos wevri, SeiZl eba daibegros am meore saxel mwifoSi.

muxli 18

xel ovnebis muSakebi da sportsmenebi

1. am SeTanxmebis me-8, me-15 da me-16 muxlebis debulebaTa miuxedavad, Semosavali, romel sac iRebs erTi xel Semkvreli saxel mwifos rezidenti, rogorc xel ovnebis muSaki, kerZod, rogorc Teatris, kinos, radios an tel eviziis msaxiobi, an musikosi, an rogorc sportsmeni, mis mier meore xel Semkvrel saxel mwifoSi ganxorcielebuli piradi saqmianobidan, SeiZl eba daibegros am meore saxel mwifoSi.

2. im SemTxvevaSi, rodesac Semosavali piradi saqmianobidan, romel sac axorcielebs xel ovnebis muSaki an sportsmeni, ericxeba ara TviT xel ovnebis muSaks an sportsmens, aramed sxva pirs, maSin es Semosavali, am SeTanxmebis me-8, me-15 da 16 muxlebis debulebaTa miuxedavad, SeiZl eba daibegros im xel Semkvrel saxel mwifoSi, romel Sic xorciel deba xel ovnebis muSakis an sportsmenis saqmianoba.

3. am muxlis wina punqtebis debulebaTa miuxedavad, erT-erTi xel Semkvreli saxel mwifos rezidenti xel ovnebis muSakebisa da sportsmenebis mier meore xel Semkvrel saxel mwifoSi ganxorcielebuli saqmianobidan miRebul i Semosavali Tavisufl deba gadasaxadisagan am meore saxel mwifoSi, Tu es RonisZieba gaTval iswinebul ia xel Semkvrel saxel mwifoTa mTavrobebs Soris gaformebul i kulturul i gacvl is Sesaxeb programis Sesabamisad.

muxli 19

pensiebi

am SeTanxmebis me-20 muxlis me-2 punqtis debulebebis gaTvaliswinebiT, warsul Si daqiravebiT muSaobasTan dakavSirebiT xel Semkvreli saxel mwifos rezidentisaTvis gadaxdili pensiebi, sxva msgavsi anazRaureba daibegreba mxolod am saxel mwifoSi.

muxli 20

sajaro samsaxuri

1. a) xel fasi, gasamrjelo da sxva msgavsi anazRaureba, romel sac xel Semkvreli saxel mwifo, misi politikur-administraciuli qvedanayofi an adgil obrivi organo an TviTmmarTvel obis adgil obrivi organo an xel isuflebis adgil obrivi organo uxdis fizikur pirs am saxel mwifos, misi qvedanayofis, an adgil obrivi organosTvis gaweul i samsaxurisaTvis, daibegreba mxol od am saxel mwifoSi;

b) amasTan, amgvari xel fasi, gasamrjelo da sxva msgavsi anazRaureba daibegreba mxol od meore xel Semkvrel saxel mwifoSi, Tu samsaxuri gaweul iqna am saxel mwifoSi da fizikuri piri, romel ic warmoadgens am saxel mwifos rezidents:

(i) aris am saxel mwifos nacionaluri piri; an
(ii) ar gaxda am saxel mwifos rezidenti mxol od samsaxuris gawevis mizniT.

2. a) pirveli punqtis debul ebaTa miuxedavad, pensiebi da sxva msgavsi anazRaureba, roml is gadaxda xdeba fizikuri pirisaTvis xel Semkvreli saxel mwifos, misi politikur-administraciuli qvedanayofis an xel isuflebis adgil obrivi organos mier an maT mier Seqmnili fondebidan, am saxel mwifos, misi qvedanayofis an adgil obrivi organosTvis gaweul i samsaxurisaTvis, daibegreba mxol od am saxel mwifoSi;

b) amasTan, aseTi pensia da sxva msgavsi anazRaureba daibegreba mxol od meore xel Semkvrel saxel mwifoSi, Tu fizikuri piri warmoadgens am saxel mwifos rezidentsa da nacionalur pirs.

3. am SeTanxmebis me-16, me-17, me-18 da me-19 muxlebis debuli ebebi vrcel deba xel Semkvreli saxel mwifos, misi politikur-administraciuli qvedanayofis, TviTmmarTvelobis adgilobrivi organos an xel isuflebis adgilobrivi organos mier gaweuli komerciuli saqmianobis farglebSi ganxorcielebul momsaxurebasTan dakavSirebul xel fasze, gasamrjeloze, sxva msgavs anazRaurebasa da pensiebze.

muxli 21

studentebi

1. studentis an praqtikantis mier, romelic aris an xel Semkvrel saxel mwifoSi uSual od Casvl amde iyo meore xel Semkvrel i saxel mwifos rezidenti da romelic pirvel ad xsenebul saxel mwifoSi imyofeba mxol od ganaTl ebis miRebis an kval ifikaciis amaRl ebis mizniT, miRebul i anazRaureba,ETu igi gankuTvnil ia mxol od misi cxovrebis, ganaTl ebis miRebis an kval ifikaciis asamaRl ebl ad, ar daibegreba am saxel mwifoSi, Tu dafinansebis wyaro mdebareobs am saxel mwifos fargl ebs gareT, miexedavad amisa, miRebul i sxva granti an dafinanseba ar eqvemdebareba dabegvras arcerT xel Semkvrel saxel msifoSi.

2. studentis an praqtikantis, romelic aris an xel Semkvrel saxel mwifoSi uSual od Casvl amde iyo meore xel Semkvrel i saxel mwifos rezidenti da romelic pirvel ad xsenebul saxel mwifoSi imyofeba mxol od ganaTl ebis miRebis an kval ifikaciis amaRl ebis mizniT araumetes 183 dRis, mier miRebul i anazRaureba, romel sac igi iRebs mis mier pirvel ad xsenebul saxel mwifoSi momsaxurebis gawevis Sedegad, ar ibegreba am xel Semkvrel saxel mwifoSi, im pirobiT, rom aRniSnul i momsaxureba uSual od ukavSirdeba mis mier ganaTl ebis miRebas an kval ifikaciis amaRl ebas.

muxli 22

sxva Semosavlebi

1. xel Semkvreli saxel mwifos rezidentis Semosavlebis saxeebi, romlebic ar aris ganxiluli am SeTanxmebis wina muxlebSi, maTi warmoSobis adgilis miuxedavad, daibegreba mxolod am saxel mwifoSi.

2. am muxlis pirveli punqtis debulebebi ar gavrcel deba Semosavlebze, garda am SeTanxmebis me-7 muxlis me-2 punqtiT gansazRvruli uZravi qonebidan miRebuli Semosavlebisa, Tu aseTi Semosavlebis mimRebi warmoadgens erTi xel Semkvreli saxel mwifos rezidents da Tavis saqmianobas axorcielebs meore xel Semkvrel saxel mwifoSi iq ganTavsebuli mudmivi dawesebulebis meSveobiT, an am meore saxel mwifoSi axorcielebs damoukidebel pirad momsaxurebas iq arsebuli fiqsirebuli bazis meSveobiT da ufleba an qoneba, romlebTan dakavSirebiTac xdeba Semosavlis gadaxda real urad aris dakavSirebuli aseT mudmiv dawesebulebasTan an fiqsirebul bazasTan. aseT SemTxvevaSi, viTarebis Sesabamisad, gamoiyeneba am SeTanxmebis me-8 an me-15 muxlis debulebebi.

3. am muxlis pirveli da me-2 punqtebis debulebaTa miuxedavad, xel Semkvreli saxel mwifos rezidenti piris meore xel Semkvrel saxel mwifoSi miRebuli Semosavali SeiZleba daibegros im meore saxel mwifoSi.

muxli 23

sajaro samsaxuri da saxelmwifo struqturebi

1. am SeTanxmebis, garda me-3 muxlis, debulebaTa miuxedavad, xelSemkvreli saxelmwifos mTavrobis mier meore xel Semkvreli saxelmwifoSi miRebuli nebismieri Semosavali gaTavisuflebulia gadasaxadisagan.

2. pirveli punqtis miznebisaTvis, termini „mTavroba" ganisazRvreba:

a) saqarTvelos SemTxvevaSi:
   i) saqarTvelos mTavroba an TviTmmarTveli erTeulebi;
   ii) saqarTvelos erovnuli banki;
   iii) nebismieri sxva saqarTvelos samTavrobo organizaciebi, politikuri qvedanayofebi an struqturebi, rac gansazRvruli an SeTanxmebuli iqna xel Semkvreli saxelmwifoebis kompetenturi uwyebebis mier werilebis gacvliT;

b) arabTa gaerTianebul saemiroebis SemTxvevaSi, termini „mTavroba" moicavs:
   i) politikur qvedanayofs, xelisuflebis adgilobriv organos, xelisuflebis adgilobriv administraciasa da TviTmmarTvelobis adgilobriv organos;
   ii) arabTa gaerTianebuli saemiroebis erovnul banks, abu dabis sainvesticio xelisuflebas, abu dabis ganviTarebis fonds, abu dabis sainvesticio sabWos, emiratebis sainvesticio xelisuflebas, dubai "World"-s da sapensio fonds;
   iii) nebismier sxva struqturas an uwyebas, romelic SemdgomSi SeiZleba SeTanxmebuli iqnas xel Semkvrel saxelmwifoebis mier.

muxli 24

kapitali

1. kapitali, warmodgenili am SeTanxmebis me-7 muxliT gansazRvruli uZravi qonebiT, romel sac fl obs xel Semkvreli saxel mwifos rezidenti da romel ic mdebareobs meore xel Semkvrel saxel mwifoSi, SeiZl eba daibegros am meore saxel mwifoSi.

2. kapitali, warmodgenili moZravi qonebiT, romel ic qmnis erTi xel Semkvrel i saxel mwifos sawarmos meore xel Semkvrel saxel mwifoSi arsebul i mudmivi dawesebul ebis mfl obel obaSi arsebul qonebis nawil s, SeiZl eba daibegros am meore saxel mwifoSi.

3. xel Semkvreli saxel mwifos sawarmos kapitali, romel ic warmodgenili ia saerTaSoriso gadazidvebSi eqspl oatirebul i sazRvao gemebiTa da sahaero xomal debiT, an maT eqspl oataciasTan dakavSirebul i moZravi qonebiT, daibegreba mxol od im xel Semkvrel saxel mwifoSi, romel Sic mdebareobs sawarmos faqtobrivi marTvis adgil i.

4. xel Semkvreli saxel mwifos rezidentis kapitalis yvel a sxva el ementi daibegreba mxol od am saxel mwifoSi.

muxli 25

ormagi dabegvris gamoricxva

1. a) rodesac saqarTvelos rezidenti iRebs Semosavals, an flobs kapitals, romelic am SeTanxmebis debulebis Tanaxmad SeiZleba daibegros arabTa gaerTianebul saemirobSi, saqarTvelo dauSvebs:

   i) am rezidentis Semosavalze gadasaxadidan im Tanxis gamoqviTvas, romelic arabTa gaerTianebul saemiroebSi Semosavalze gadaxdili gadasaxadis tolia;

   ii) am rezidentis kapitalze gadasaxadidan im Tanxis gamoqviTvas, romelic arabTa gaerTianebul saemiroebSi kapitalze gadaxdili gadasaxadis tolia.

aseTi gamoqviTva, arc erT SemTxvevaSi, ar unda aRematebodes gadasaxadis im Tanxebs, romelic daricxuli iqneboda saqarTveloSi am Semosavalsa da kapitalze saqarTveloSi moqmedi wesebiTa da ganakveTebiT.

   b) Tu am SeTanxmebis nebismieri debulebis Sesabamisad, saqarTvelos rezidentis mier miRebuli Semosavali an mis mflobelobaSi arsebuli kapitali gadasaxadisgan gaTavisuflebulia saqarTveloSi, amis miuxedavad, saqarTvelos SeuZlia am rezidentis darCenil Semosavalsa da kapitalze gadasaxadis moculobis gaangariSebis dros mxedvelobaSi miiRos dabegvrisgan gaTavisuflebuli Semosavali an kapitali.

2. arabTa gaerTianebuli saemiroebis SemTxvevaSi:

a) rodesac arabTa gaerTianebuli saemiroebis rezidenti iRebs Semosavals an flobs kapitals, romelic am SeTanxmebis Sesabamisad SeiZleba daibegros saqarTveloSi, arabTa gaerTianebuli saemiroebi dauSveben:

i) am rezidentis Semosavalze gadasaxadidan im Tanxis gamoqviTvas, romelic saqarTveloSi gadaxdili saSemosavlo gadasaxadis tolia;

ii) am rezidentis kapitalze gadasaxadidan im Tanxis gamoqviTvas, romelic saqarTveloSi kapitalze gadaxdili gadasaxadis tolia;

aseTi gamoqviTva, arc erT SemTxvevaSi, ar unda aRematebodes gadasaxadis im Tanxebs, romelic daricxuli iqneboda arabTa gaerTianebul saemiroebSi am Semosavalsa da kapitalze arabTa gaerTianebul saemiroebSi moqmedi wesebiTa da ganakveTebiT.

b) Tu am SeTanxmebis nebismieri debulebis Sesabamisad, arabTa gaerTianebuli saemiroebis rezidentis mier miRebuli Semosavali an mis mflobelobaSi arsebuli kapitali gadasaxadisgan gaTavisuflebulia arabTa gaerTianebul saemiroebSi, amis miuxedavad, arabTa gaerTianebul saemiroebSi SeuZlia am rezidentis darCenil Semosavalsa da kapitalze gadasaxadis moculobis gaangariSebis dros mxedvelobaSi miiRos dabegvrisgan gaTavisuflebuli Semosavali an kapitali.

muxli 26

diskriminaciis Tavidan acileba

1. xel Semkvreli saxel mwifos nacionaluri pirebi ar daeqvemdebarebian meore saxel mwifoSi gansxvavebul an ufro mZime pirobebiT dabegvras an nebismier masTan dakavSirebul valdebulebebs, romlebsac eqvemdebarebian an SeiZleba daeqvemdebaron am meore saxel mwifos nacionaluri pirebi imave garemoebebSi, kerZod, rezidentobis Tval sazrisiT. es debuleba, am SeTanxmebis pirveli muxlis debulebebis miuxedavad, vrceldeba agreTve im pirebze, romlebic ar arian erTi an orive xel Semkvreli saxel mwifos rezidentebi.

2. xel Semkvreli saxel mwifos rezidenti pirebi ar daeqvemdebarebian meore saxel mwifoSi gansxvavebul an ufro mZime pirobebiT dabegvras an nebismier masTan dakavSirebul valdebulebebs, romlebsac eqvemdebarebian an SeiZleba daeqvemdebaron am meore saxel mwifos rezidenti pirebi imave garemoebebSi, kerZod, rezidentobis Tval sazrisiT.

3. am SeTanxmebis, pirveli, me-2 da me-3 muxlebis debulebaTa miuxedavad, arcerTi muxli ar zRudavs xel Semkvreli saxel mwifos uflebas am saxel mwifos nacionaluri piri, romelic amavedroulad meore xel Semkvreli saxel mwifos rezident pirad iTvleba, Sidasaxel mwifoebrivi kanomdeblobis, regulirebisa da administraciuli gamocdilebis gaTvaliswinebiT, gaaTavisuflos gadasaxadisagan an Seumciros gadasaxadis Tanxa. miuxedavad amisa, amgvari gaTavisufleba an gadasaxadis Tanxis Semcireba, igive proporciiT ar gamoiyeneba, meore xel Semkvreli saxel mwifos nacionaluri pirebis mier mflobelobaSi myof, kompaniis kapitalis mimarTebaSi.

46

4. erTi xel Semkvreli saxel mwifos sawarmos meore xel Semkvrel saxel mwifoSi kuTvnili mudmivi dawesebulebis dabegvra ar unda ganxorciel des naklebad xel sayrel pirobebSi, vidre im sawarmoTa dabegvra, roml ebic anal ogiur saqmianobas axorciel eben am meore saxel mwifoSi. am punqtis debul eba ar unda iqnas gagebuli ise, TiTqos warmoqmnis xel Semkvrel i saxel mwifos val debul ebas meore xel Semkvreli saxel mwifos rezidenti piri gaaTavisufl os, Seamciros gadasaxadis Tanxa an mianiWos raime sagadasaxado SeRavaTi maTi samoqal aqo statusis an ojaxuri mdgomareobis safuZvel ze, roml ebsac igi aniWebs sakuTar rezidentebs.

5. im SemTxvevebis garda, romel ebzec vrcel deba am SeTanxmebis me-10 muxl is pirvel i punqtis, me-12 muxl is me-5 punqtis an me-13 muxl is me-5 punqtis debul ebebi, xel Semkvrel i saxel mwifos mier meore xel Semkvreli saxel mwifos rezidentisaTvis gadaxdili procenti, roial ti an sxva gadasaxdel ebi, am sawarmos dasabegri mogebis gansazRvris mizniT eqvemdebareba igive pirobiT gamoqviTvas, rogorc es moxdeboda pirvel ad xsenebuli saxel mwifos rezidentTan mimarTebaSi. anal ogiurad, xel Semkvreli saxel mwifos sawarmos nebismieri vali meore xel Semkvreli saxel mwifos rezidentis mimarT, am sawarmos dasabegri kapital is gansazRvris mizniT, eqvemdebareba igive pirobebiT gamoqviTvas, rogorc es moxdeboda pirvel ad xsenebul i saxel mwifos rezidentis SemTxvevaSi.

6. xel Semkvreli saxel mwifos sawarmoebi, romel Ta kapital i mTl ianad an nawil obriv ekuTvnis, an pirdapir an arapirdapir kontrol irdeba meore xel Semkvreli saxel mwifos erTi an ramdenime rezidentis mier, pirvel ad xsenebul saxel mwifoSi ar unda daeqvemdebaron gansxvavebul an ufro mZime pirobebiT dabegvras an masTan dakavSirebul nebismier

47

val debulebas, romlebsac eqvemdebarebian an SeiZleba daeqvemdebaron pirvel ad xsenebuli saxel mwifos sxva msgavsi sawarmoebi.

7. am SeTanxmebis arcerTi muxli ar unda iqnas gagebuli ise, TiTqos raime saxiT warmoqmnis xel Semkvreli saxel mwifos val debulebas, meore xel Semkvreli saxel sifos rezident pirs mieniWos upiratesoba, privilegia an SeRavaTi, sxva saxel mwifosTan an mis rezidentTan SeTanxmebis, sabaJo an ekonomikuri gaerTianebis, specialuri SeTanxmebis, Tavisufali savaWro zonis, regionaluri an qveregionaluri gaerTienebis SeTanxmebis, romelic mTlianad an nawil obriv exeba kapitalis dabegvras an moZraobas, safuZvelze, romlis mxares SeiZleba warmoadgendes pirvel ad xsenebuli saxel mwifo.

8. am SeTanxmebis debulebebi, me-2 muxlis debulebaTa miuxedavad, vrceldeba nebismieri saxisa da formis gadasaxadebze.

muxli 27

sxva wesebi

1. am SeTanxmebis debuli ebebi ar unda iqnas gagebuli ise, TiTqos raime saxiT zRudavdes nebismier gamonakliss, gaTavisuflebas, gamoqviTvas, da kreditebas an sxva arsebul Tu SemdgomSi miRebul SeRavaTs, romelebic gaTvaliswinebulia:

a) xelSemkvreli saxelmwifos Sidasaxelmwifoebrivi kanonmdeblobis safuZvelze am xelSemkvreli saxelmwifos mier dawesebuli gadasaxadis gansazRvrisaTvis;

b) xelSemkvreli saxelmwifoebis an erT-erTi maTganisa da meore xelSemkvreli saxelmwifos rezidentis Soris dadebuli nebismieri sxva SeTanxmeba, romelic exeba sagadasaxado sakiTxebs.

muxli 28

urTierTSeTanxmebis procedura

1. Tu piri Tvlis, rom erTi an orive xel Semkvreli saxel mwifos moqmedeba iwvevs an gamoiwvevs mis dabegvras am SeTanxmebis debul ebebis Seusabamod, mas SeuZlia am saxel mwifoTa Sidadasaxel mwifoebrivi kanonmdebl obiT gaTval iswinebul i zomebisgan damoukidebl ad, Tavisi saqme gansaxil vel ad waradginos im xel Semkvrel i saxel mwifos kompetentur organoSi, roml is rezidentsac igi warmoadgens; an, Tu misi SemTxveva eqvemdebareba am SeTanxmebis 26-e muxl is pirvel i punqtis moqmedebas, im saxel mwifoSi, roml is nacional ur pirsac igi warmoadgens. gancxadeba wardgenil unda iqnas am SeTanxmebis debul ebaTa Seusabamod dabegvris gamomwvevi moqmedebis Sesaxeb pirvel i Setyobinebidan sami wl is ganmavl obaSi.

2. kompetenturi organo, Tu gancxadebas dasabuTebul ad CaTvl is da damoukidebl ad ar SeuZl ia sakiTxis damakmayofil ebl ad gadawyveta, unda Seecados meore xel Semkvrel i saxel mwifos kompetentur organosTan SeTanxmebiT gadawyvitos sakiTxi am SeTanxmebis debul ebebTan Seusabamo dabegvris Tavidan acil ebis mizniT. Sesrul ebul i unda iqnas nebismieri SeTanxmeba, romel sac miaRweven xel Semkvrel i saxel mwifoebi, maTi Sidasaxel mwifoebrivi kanonmdebl obiT gaTval iswinebul i drois regl amentis miuxedavad.

3. xel Semkvrel   saxel mwifoTa   kompetenturi   organoebi
urTierTSeTanxmebis safuZvel ze Seecdebian gadaWran nebismieri sirTul e
an gaugebroba, roml ebic warmoiSoba am SeTanxmebis ganmartebis an
gamoyenebis dros. ormagi dabegvris Tavidan acil ebis mizniT, maT
agreTve SeuZl iaT erTmaneTTan konsul taciebis warmoeba am SeTanxmebiT
gauTval iswinebel SemTxvevebSic.

4. xel Semkvrel   saxel mwifoTa kompetentur organoebs, wina punqtebiT
gaTval iswinebul i SeTanxmebis miRwevis mizniT, SeuZl iaT   erTmaneTTan
pirdapiri kontaqti iqonion, maT Soris, maTi an maTi warmomadgenl ebis
monawil eobiT Semdgari erTobl ivi komisiis saSual ebiT.

muxli 29

informaciis gacvla

1. xel Semkvrel saxel mwifoTa kompetenturi organoebi cvlian im informacias, romel sac miiCneven saWirod am SeTanxmebis debulebebis Sesasruleblad an Sidasaxelmwifoebrivi kanonmdeblobiT gaTvaliswinebul administrirebis an gatarebis mizniT xel Semkvreli saxelmwifoebis an maTi politikur-administraciuli qvedanayofebis an xelisuflebis adgilobrivi organoebis mier dawesebul nebismieri saxisa da aRwerilobis gadasaxadebTan mimarTebaSi, roml ebiT dabegvra ar ewinaaRmdegeba am SeTanxmebas. informaciis gacvla ar aris SezRudul i am SeTanxmebis pirvel i da meore muxlebiT.

2. xel Semkvreli saxelmwifos mier am muxlis pirveli punqtis Sesabamisad miRebuli nebismieri informacia iTvleba saidumlod, iseve, rogorc am saxelmwifos Sidasaxelmwifoebrivi kanonmdeblobiT gaTvaliswinebuli informacia da maTi gacnoba SeuZliaT mxolod im pirebs an organoebs (sasamarTloebisa da administraciuli organoebis CaTvliT), romelTa kompetencias warmoadgens im gadasaxadebis dakisreba an akrefa, iZulebiTi wesiT amoReba an sasamarTlo devna an im gadasaxadebTan dakavSirebuli sarCelebis ganxilva, roml ebsac exeba am muxlis pirveli punqti an zemoaRniSnul is zedamxedvel oba. es pirebi an organoebi am informacias gamoiyeneben mxolod amgvari miznebisaTvis. maT SeuZliaT am informaciis gamoyeneba sasamarTlos Ria sxdomaze an samarTlebrivi gadawyvetilebebis miRebis dros.

3. am muxlis pirveli da meore punqtebis debulebebi arc erT SemTxvevaSi ar unda iqnas gagebuli ise, TiTqos xel Semkvrel saxelmwifos ekisreba val debuleba:

a) gaataros administraciuli RonisZiebebi, roml ebic ewinaaRmdegeba erTi an meore xel Semkvrel saxel mwifoSi moqmedi kanonmdebl obas an administraciul praqtikas;

b) miawodos informacia, roml is mopoveba ar aris nebadarTul i erTi an meore xel Semkvrel saxel mwifoSi moqmedi kanonmdebl obiT an Cveul ebrivi administraciul i praqtikiT;

c) miawodos informacia, romel mac SesaZl oa gaamJRavnos nebismieri savaWro, samewarmeo, samrewvel o, komerciul i an profesiul i saiduml oeba an savaWro procesi an iseTi informacia, roml is gamJRavnebac ewinaaRmdegeba saxel mwifo pol itikas (sazogadoebriv wesrigs).

4. Tu xel Semkvrel i saxel mwifo, am muxl is debul ebaTa gaTval iswinebiT, waradgens moTxovnas informaciis miwodebis Sesaxeb, maSin meore xel Semkvrel ma saxel mwifom, mis xel T arsebul i yvel a wyaros gamoyenebiT, unda moipovos Ziebas daqvemdebarebul i informacia, miuxedavad imisa, gankuTvnil ia Tu ara es informacia am saxel mwifos sagadasaxado miznebisaTvis. miuxedavad imisa, rom me-3 punqtSi gaTval iswinebul i SezRudvebi vrcel deba winamdebare winadadebaSi gansazRvrul val debul ebebze, es SezRudvebi ar unda iqnas gagebul i imgvarad, TiTqos xel Semkvrel i saxel mwifo ufl ebamosil ia uari ganacxados informaciis miwodebaze mxol od im mizeziT, rom meore saxel mwifos es informacia ar esaWiroeba Sidasaxel mwifoebrivi interesebisTvis.

5. me-3 muxlis debuleba arcerT SemTxvevaSi ar unda iqnas gagebuli ise, TiTqos raime saxiT aniWebs xel Semkvrel saxel mwifos uflebas informaciis miwodebaze ganacxados uari im safuZvelze, rom mis mflobels warmoadgens banki, finansuri dawesebuleba, uflebamosili piri an warmomadgeneli, an moicavs piris mflobelobis interesebs.

diplomatiuri warmomadgenlobebisa da

sakonsulo dawesebulebebis TanamSromlebi

es SeTanxmeba gavlenas ver moaxdens diplomatiuri warmomadgenlobebisa da sakonsulo dawesebulebebis TanamSromelTa sagadasaxado privilegiebze, romlebic dadgenilia saerTaSoriso samarTlis sayovelTaod aRiarebuli normebis an specialuri SeTanxmebebis debulebebis safuZvelze.

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muxli 31
cvlilebebi

xel Semkvrel saxel mwifoTa urTierTSeTanxmebis safuZvel ze, winamdebare SeTanxmebaSi SeiZleba Setanil iqnas cvlilebebi da damatebebi, roml ebic formdeba cal ke oqmebis saxiT da warmoadgenen am SeTanxmebis ganuyofel nawils. es cvlilebebi ZalaSi Seva am SeTanxmebis 32-e muxlis debulebebis Sesabamisad.

muxli 32

ZalaSi Sesvla

1. TiToeuli xel Semkvreli saxelmwifo diplomatiuri arxebis saSualebiT erTmaneTs werilobiT acnobebs am SeTanxmebis ZalaSi Sesasvlelad saWiro Sidasaxelmwifoebrivi kanonmdeblobiT gaTvaliswinebuli procedurebis dasrulebis Sesaxeb.

2. es SeTanxmeba ZalaSi Sedis ukanasknel werilobiTi Setyobinebis miRebis dRidan, romel Sic dadasturebul iqneba am SeTanxmebis ZalaSi Sesasvlelad saWiro Sidasaxelmwifoebrivi kanonmdeblobiT gaTvaliswinebuli procedurebis dasruleba.

es SeTanxmeba imoqmedebs:

a) wyarosTan dakavebuli gadasaxadebis mimarT, im Semosavlebze, romelic miRebuli iqna am SeTanxmebis ZalaSi Sesvlis wlis momdevno kalendaruli wlis pirveli ianvars an mis Semdeg;

b) Semosavalze da kapitalze dawesebuli sxva gadasaxadebis mimarT nebismier sagadasaxado wels, romelic iwyeba am SeTanxmebis ZalaSi Sesvlis wlis momdevno kalendaruli wlis pirveli ianvars an mis Semdeg.

muxli 33

moqmedebis Sewyveta

es SeTanxmeba ZalaSia vidre erT-erTi xel Semkvreli saxel mwifo ar Sewyvets mis moqmedebas. TiToeul xel Semkvrel saxel mwifos SeuZlia Sewyvitos SeTanxmebis moqmedeba misi ZalaSi Sesvlis dRidan 5 wlis gasvlis Semdeg, kal endarul i wlis dasrul ebamde sul mcire eqvsi TviT adre meore xel Semkvreli saxel mwifosaTvis SeTanxmebis Sewyvetis Taobaze diplomatiuri arxebiT weril obiTi Setyobinebis saSualebiT. aseT SemTxvevaSi, SeTanxmeba wyvets moqmedebas:

i) wyarosTan dakavebuli gadasaxadebis mimarT, im Semosavl ebze da kapital ze, romelic miRebul iqna Setyobinebis miRebis wlis momdevno kal endarul i wlis pirvel ianvarsan mis Semdeg;

ii) Semosaval ze da kapital ze dawesebul i sxva gadasaxadebis mimarT nebismier sagadasaxado wel s, romelic iwyeba Setyobinebis miRebis wlis momdevno kal endarul i wlis pirvel ianvarsan mis Semdeg.

ris dasturadac am oqms xeli moaweres saTanado uflebamosilebiT aRWurvili ma pirebma.

Sesrulebulia q. abu-dabiSi 2010 wlis 25 noembers or dednad, TiToeuli qarTul, arabul da inglisur enebze or dednad. amasTan yvela teqsti Tanabrad auTenturia. winamdebare SeTanxmebis debulebaTa ganmartebasTan dakavSirebiT uTanxmoebis warmoSobis SemTxvevaSi upiratesoba mieniWeba teqsts inglisur enaze.

saqarTvelos mTavrobis saxeliT

arabTa gaerTianebuli saemiroebis mTavrobis saxeliT

oqmi

xel Semkvreli saxel mwifoebis uflebamosili pirebi saqarTvelos mTavrobasa da arabTa gaerTianebuli saemiroebis mTavrobas Soris Semosavlebsa da kapitalze ormagi dabegvris Tavidan acilebisa da gadasaxadebis gadauxdelobis aRkveTis Sesaxeb SeTanxmebis xel moweris dros SeTanxmden, rom Semdegi debulebebi ganxiluli iqnas SeTanxmebis ganuyofel nawilad:

1. **Mme-10 muxl Tan mimarTebaSi**:

    aRsaniSnavia, rom xel Semkvreli saxel mwifoebis urTierTdamokidebul sawarmoebs Soris garigebebis gadawera nebadarTulia mxolod xel Semkvreli saxel mwifoebis kompetenturi uwyebebis winaswari konsul taciebis safuZvel ze, miuxedavad amisa, urTierTdamokidebul kompaniebs Soris angariSebis gadawera ar aris nebadarTuli, Tu garigebebi, amgvar kompaniebs Soris, ganxorcielebul iqna Ria bazarze moqmedi principebis safuZvel ze.

2. **me-14 muxl Tan mimarTebaSi**:

    me-14 muxlis interpretirebisaTvis, gasaTval iswinebelia, rom muxli 14.4 moicavs kapitalis matebidan miRebul im Semosavals, romelicaa aqciebis gasxvisebidan miRebuli Semosaval i an kompaniis SedarebiTi procenti, garda 14-e muxl Si aRniSnul im Semosavl isa kapitalis matebidan, romelic miRebuli iqna xel Semkvreli saxel mwifos rezidentis, maT Soris: saxel mwifo safinanso dawesebulebebis an am saxel mwifos sainvesticio kompaniebis mier.

ris dasturadac am oqms xeli moaweres saTanado uflebamosilebiT aRWurvil ma pirebma.

Sesrulebul ia q. abu-dabiSi 2010 wlis 25 noembers or dednad, TiToeul i qarTul , arabul da ingl isur enebze or dednad. amasTan yvel a teqsti Tanabrad auTenturia. winamdebare oqmis debul ebaTa ganmartebasTan dakavSirebiT uTanxmoebis warmoSobis SemTxvevaSi upiratesoba mieniWeba teqsts ingl isur enaze.

saqarTvel os mTavrobis
saxel iT

arabTa gaerTianebul i saemiroebis
mTavrobis saxel iT