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**BUSINESS CLIMATE  
REFORM**

**REPORT ON THE STUDY AND  
RECOMMENDATIONS  
TO IMPROVE VAT AND EXCISE TAX  
COMPLIANCE**

PREPARED FOR THE TAX DEPARTMENT  
OF THE GOVERNMENT OF GEORGIA

PREPARED BY COLIN LETHRIDGE, TAX ADVISOR

April, 2006

**Report on the Study  
and  
Recommendations to Improve  
VAT and Excise Tax  
Compliance**

**Prepared for the  
Tax Department  
of the  
Government of Georgia**

**Colin Lethbridge,  
Short Term Tax Advisor.**

**Tbilisi, Georgia.  
April, 2006.**

## **1. Introduction:**

1.1: This Report deals with my findings following the request from Chemonics International Inc. for me to assist them with a major element of their Workplan of improving VAT and Excise Taxpayer compliance. The Workplan has been developed to provide targeted assistance requested by the Chairman of the Tax Department and the Project's Steering Committee headed by the State Minister for Reform Coordination.

1.2: The objective of my assignment was to conduct a study and provide recommendations to improve indirect tax (VAT and Excise Tax) compliance.

## **2. Terms of Reference:**

2.1: My terms of reference required me to:

- Review current VAT and Excise Tax regulations and operating procedures.
- Review VAT and Excise Tax management information reports.
- Meet with appropriate Tax Department staff.
- Meet with appropriate business community representatives.
- Determine where gaps exist in indirect tax compliance coverage.
- Recommend required revisions to current indirect tax regulations and procedures.
- Recommend required changes to management information reports regarding indirect taxes.
- Determine need for organizational changes and training programs related to indirect tax compliance.
- Provide other recommendations as appropriate to reduce revenue leakage from indirect taxes including joint activities with the Customs Department and other Government of Georgia bodies.

## **3. Background:**

3.1: This task is part of Chemonics' contract agreement with the U.S. Agency for International Development ("USAID") for the Georgia Business Climate Reform project (Contract No. AFP-I-00-04-00002-00, Task Order No: 3), for the provision of technical assistance and related services to client and government organization.

3.2: My assignment, commissioned by the current Resident Team leader Mr. Lew Baurer took place from 6 March to 25 March 2006.

## **4. Acknowledgements:**

I would like, primarily, to thank:

Mr. Lew Baurer, Fiscal Reform Team Leader;

Mr. Mr. Zaza Kobulashvili Deputy Chairman Tax Department;

Mr Paul Sunkes US Treasury Advisor and

All the Heads of Divisions and Tax Inspectorates that I interviewed and all the local Chemonics staff – office manager, interpreters and drivers.

## **5. Methodology:**

5.1: The first part of the assignment was to research the appropriate Laws, Regulations and decrees and establish the current position in each of the areas in the Tax Department and related appropriate business representatives that were covered by the ‘terms of reference’. This was supplemented by research into what had already been advised and presented to the Chairman in the opening months of this Project.

5.2: Secondly the operations carried out in the Inspectorates and sub Branches were reviewed with the Deputy Head of Tbilisi Tax Inspectorate and his Administration and Services Division.

## **6. Executive Summary and Findings:**

### **Executive Summary:**

The Tax Department needs to move ahead as quickly as possible in implementing its new functional organization based on recommendations previously made by the USAID-Business Climate Reform Project. In this review I have found that there is little functional management or direction from senior and middle managers to be able to improve administration of taxes and improve compliance.

The lack of a working functional organisation will greatly impede the achievement of the Strategic Plan recently adopted. This good work will be wasted if the Organisation recently proposed by this Project is not implemented. Fully functionalised Audit and Enforced Collections business processes must be implemented to improve compliance.

The lack of procedure manuals and agreed timescales for the regular routine processes means no national coordinated approach to compliance. A documented basic, routine systematic procedure is needed in all areas of the Tax Department.

Smuggling and illegal activity are not within the responsibility of the Tax Department but there must be improvements made in the communications and cooperation between the Department and the Financial Police. Greater understanding of roles and expectations will lead to more compliance in both the legal and illegal fields. More compatible data exchange systems between the Tax and Customs Departments are also needed.

### **Recommendations**

1. The Tax Department should implement the organizational structure proposed by the Business Climate Reform Project ensuring it is in line with international best practice. This can only be achieved after receiving approval from the highest necessary level including the Minister of Finance. It is further suggested Division

- titles move away from the old 'soviet' type more reflecting the core tasks and this would help to demonstrate that change has occurred and is happening.
2. Training has been provided to senior managers on the concepts of Functional Organization and Roles and Responsibilities to enable them to start the implementation of the new structure agreed at 1. But all staff will need familiarization training in due course. The Project has previously identified this need to be incorporated into the Tax Department's implementation plan for the final functional structure.
  3. The Tax Department should accelerate the work with the US Treasury Tax Advisor and coordinate with the Business Climate Reform Project to continue to progress the initiative made with enforced collections. The idea of simple management information reports being developed for the Head of Division to use as a tool for monitoring progress and achievement applies to all functions.
  4. To assist with the implementation of The Functional Structure the Tax Department must take the initiative in the production of Procedure Manuals at every opportunity. Reliance on the Tax Code and secondary legislation in lieu of operating procedures is dominant. This is a time consuming and labor intensive task and must be undertaken by Tax Department staff with International Advisor assistance
  5. The Tax Department should set up a joint committee to examine the roles and responsibilities of the Tax Department and the Financial Police and recommend improvements to the current method of case progress and decision making as to Tax Department completion or criminal case action. Written procedures should then be developed jointly by the Tax Department and the Financial Police
  6. The Tax Department must develop meaningful MIS Reports that will assist managers as they implement the new Structure. As managers understand their responsibilities they will need to be able to monitor resource usage, progress, performance, quality and achievement and Reports being produced on a routine regular need to be developed in all main core functions.
  7. The Tax Department must analyze the whole procedure and process surrounding the cross referencing of invoices to help establish the total resource usage and results obtained. This should be completed prior to any organizational changes relating to the management of indirect tax programs.
  8. The Tax Department should recommend that the Ministry of Finance consider the implementation of a "protective assessment" process using the substitute return procedure for stop filers. This would obviate the necessity of requiring an audit to establish a true liability before enforced collection measures can be taken.
  9. The Tax Department should review "write-off" Laws and procedures and make appropriate recommendations for change to the Ministry of Finance. Currently the exercise being run within the enforced collection regime highlights that very old debts are still subject to penalty and interest despite being deemed uncollectible by the Division. This adds to the overall debt and each case will appear on any report of arrears for action produced.

10. The Tax Department in conjunction with the Ministry of Finance should consider strengthening of the Excise Law whereby potential excise activities are required to provide proof of suitable premises and/or suitable production methods and machinery before being given permission to register and operate.
11. The Tax Department should examine the need for a separate Excise Inspectorate as most Excise revenue is derived from large taxpayers. If this Inspectorate was combined with the Large Taxpayer Inspectorate the benefit of expert large company audit experience and expert operational control experience could produce a stronger overall control. We understand that The Tax Department is already moving in this direction.

### **Detailed findings**

Improving compliance can be approached from different areas, one dealing with tax administration system and another from outside the tax administration system.

The Customs Department and Financial Police are responsible for improving compliance outside the tax administration system caused by smuggling and other illegal activities. We have focused on improving compliance within the current tax system. We believe that the Tax Department can improve its management of the Tax Register to increase revenue generation by implementing improved controls and procedures. However the Tax Department should continue to work with the Customs and the Financial Police to improve information sharing and management. It appears there is not a good understanding between the Tax Department and the Financial Police (the criminal investigation agency) and this needs to be addressed through improved jointly developed written procedures. Roles seem confused and the demarcations between taxpayer mistakes and intention to defraud are blurred. Within the Tax Department attention should be focused on improving the enforced collection operations and developing written procedures. It is difficult to estimate a figure at this time but with the current stocks of arrears (approx 1.3 bil GEL) and delinquent (non-filed) returns (160K) even allowing for uncollectable debts and non active registered businesses, there is a substantial amount of money that could be paid to the Budget with the introduction of regular routine systematic procedures monitored by a line management accepting responsibility and using the appropriate management reports. Compliance would be improved on a continuing basis as these procedures became refined and more robust.

As with all developing Departments there will be difficulties to take all staff along with the changes but I have seen enough to encourage me that the Department has a core of

staff who understand their responsibilities and can help their colleagues to accept the new concepts. In this report I highlight areas that in my opinion are in need of change or improvement to enable the Tax Department to continue to move and hopefully more quickly forward.

Some comments and recommendations that follow may appear to have little to do with 'compliance' but without a fully operating functional organisation and line management system with managers who understand their roles and responsibilities the implementation of the 2006 Strategic Plan compliance measures will not be achieved.

### **Functional Organisation.**

I found a general lack of understanding of the Functional Organisation Structure concept. There is the start of a functional structure on paper but it has not really been implemented in practice. There are too many sub-functions that are scattered among other headquarters organizational components which could be better aligned in a "stove-pipe" functional structure.

There was not enough understanding of "Roles and Responsibilities" within meetings I held. The managers were well aware of their tasks but focused on those tasks without looking at what those tasks achieved and how they could be improved. Many reports were produced and I was told analysed but I did not get answers to very simple questions regarding monitoring and realistic target setting or resource usage and achievement by all levels of managers. More focused management information reports enabling monitoring of strategic plan objectives are required.

There is no capacity for the Head of a core function Division to have overall control of the sub-functions that support the main task. For example stop filing and non-payment are all part of the enforced collection regime but are presently split between Taxpayer Services and Administration Departments at the Regional Tax Inspectorate and Branch levels. The names do not continue consistently through from HQ on to Regional Tax Inspectorate and Branch and it is not always clear which HQ Division has responsibility and therefore there is a lack of communication down the line.

Some of the current HQ Divisions are really part of a main core function but presently stand-alone and confuse the 'line of management control' of the function. There is a propensity to set up a new Division when a new or reorganized task is considered rather than consider which main core function it relates to and put it as a sub function under the control of the Head of Division who has the overview of all task contributions to that function.

The current structure has too many of the old "soviet style" titles and this confuses the real function. Moving to new names would assist the Tax Department to impress upon the staff that things have changed and have to be different. The main purpose of a functional structure is to build the organisation around the basic functions that define the four main activities of a tax administration but at the same time not detracting from the other essential functions:

Audit; Enforced Collections; Taxpayer Service / Registration; and Returns Processing/Revenue Accounting are the main core functions.

Why not use these as the main title of the Divisions and then build the function using the existing Divisions but renaming and placing into the appropriate core function. Legal, IT, Human Resource Management, Fiscal Management, etc are obvious supporting Divisions.

It cannot be stressed enough that without a satisfactorily operating functional organisation, implementation of the 2006 Strategic Plan will be extremely difficult. (Recommendation 1)

In simple terms for a Functional Structure the levels of work could be defined as:

- Headquarters should develop operational policies and procedures, formulate and monitor the execution of the Tax Department budget, analyze and monitor overall performance, and support the Chairman in his role as chief executive of the Tax Department.
- Regional Tax Inspectorates should manage and evaluate the performance of district offices, provide first line support for, and advice to, the Units and only undertake casework that is not able to be performed at district office level and deal with any matters that are not within the competence of the Units.
- Units undertake the basic operational work of the control of the taxpayers and the collection of the tax; it should only refer matters for resolution at a higher level if those matters are not within its competence.

Of course these high level definitions are flexible and can be adjusted when local circumstances demand.

The role of each of these levels can be further refined as:

#### The Role of Headquarters:

The Divisions of Headquarters have the duty to put into effect procedures for those areas of the Tax Laws necessary for the proper running and management of those Taxes. It supports the Chairman, sets and reviews policy and considers new concepts.

It is not for the headquarters divisions to undertake the operational work but to define policy, requirements (manuals and guidelines) and standards (targets and plans) for each function and communicate these to the regional and district offices. It has to ensure that the regional offices are able to judge whether these are being applied by district management.

The Headquarters Divisions should monitor the overall performance of the Tax Department and initiate any corrective action where this has not already been done by the regional office. It does not undertake that action itself but if necessary, will ensure that it is done by the appropriate body.

The aim is to move away from the static concept of review and remove the custom of doing the work itself if that work is not done or is not done properly. To do the work is to abrogate its role and to demean its level of responsibility. It has to ensure that the work is done and is done at the proper level.

#### The Role of the Regional Inspectorates:

The role of the regional office is to:

- Manage and evaluate the performance of the District Office managers;
- Ensure that departmental and other procedures and regulations are implemented; and
- Provide a first line of support to the District.

#### The Role of the District Office:

The Unit is the primary contact point between the Tax Department and the registrant community. It is the Branch that carries out the basic functions of the Tax Department: - registration, taxpayer service, returns and payment processing, audit, and enforcement of the law and collection of the tax.

It is the responsibility of the Branch manager to ensure that these functions are carried out effectively; on time and to a standard that senior management considers to be satisfactory. He/she achieves this by the active performance management of the district office staff. This is:-

- By planning and directing the work within the overall policy and directions laid down by headquarters and regional office;
- By review and evaluation of the performance of their duties by the staff; and
- By motivation and, when necessary, by sanction.

The Branch manager is also responsible for ensuring that regulations and procedures pertaining to departmental security, personnel policies, reporting and etc., are adhered to properly.

Implementation of the above concept will give a national standard approach that is understood by all staff and knowledge of who is responsible for what. Roles and responsibilities will be clear and job descriptions will assist in the acceptance of that responsibility. Information and Training at all staff levels will be necessary to ensure that the concepts are understood and actioned at the case work level. (Recommendation 2)

### **Compliance**

This is the main focus of this review but all the comments in other Sections are needed because without being addressed the main effort to improve compliance will not be achieved.

As stated previously to improve compliance the Tax Department needs to firstly improve its control of the current register. This must be done by introducing the practical elements of functional organisation and then ensuring the whole administration is working within this framework (line management responsibility, manuals, guidelines etc) to ensure more and more taxpayers realise that compliance will make life easier for them.

The area that will initially produce more money for the Budget, reduce leakage and improve compliance are in the enforced collection regime and the indications of this are now appearing as the work done by US Treasury Advisors is beginning to show results. If the Division named Revenue Accounting, Arrears and Analysis is in effect the Collection Division then this Director should take ownership of this project and assisted by international advisors develop the concept to move it to a regular routine procedure level that is managed by meaningful management reports. This would be the first Division to really embrace functional organisation because it will necessitate management at each level taking responsibility for their section of the procedure and monitoring the results in a meaningful way. It would become a model for other functions to follow and help the support functions especially Information Technology to modernize and react to the demands of the Management Information System that would ensue. (Recommendation 3)

The numbers of outstanding returns and the amounts of total arrears shown on two reports developed by US Treasury indicate how much there is to do. One report indicates the arrears outstanding, priority of debts to be actioned and a straight-line profile of the amount that could be collected if actioned. The other report indicates the total number of outstanding declarations. Although these are, by necessity at this time, a rather simple approach it has shown how by obtaining basic information and using it in a systematic way results can be achieved and monitored. This monitoring is of the utmost importance because not only can it be used to set targets from HQ down to Branch level; it measures achievement in receipt terms and monitors achievement in performance terms. This monitoring is possible at each level so that the Chairman, Deputy Chairman and HQ Division can see the achievements from a national view, Inspectorate view or a Branch view. The Head of an Inspectorate can view the achievements of the Inspectorate or Branches under his direct control and the Branch Manager can see the achievements of his Office. This is a good example of line management responsibility being accepted that could be used for training in other functions.

One of the major current elements of compliance being used is the cross checking of invoices and I have not been able to establish any reliable data to measure its worth. I am assured that all invoices are input but the system of checking out mismatches (both data input errors and actual invoice discrepancies) is done by mail between the relative offices and there is a backlog of examination of replies, which is costly on the effectiveness of the system. Currently the Customs VAT data is not compatible with the invoice-matching program and this does cause problems. All levels interviewed speak of the amount of work put into the process and of the fraudulent VAT credit claims avoided etc. but no one was able to give statistics regarding the extent of this success. The whole operation is very labour intensive with LTI and Tbilisi Tax Inspectorate alone having approx. 60K and 100,000K invoices respectively each to input. Add to that the monitoring, checking time and printing cost of the invoices (free to the taxpayer) in my opinion it is essential to

regularly review the results of this task to establish its real cost effectiveness. (Recommendation 7)

There are various cross checking options and there does not appear to be any central directions to ensure priority or timescale of these. HQ, the “sellers” office and the “buyers” office could all be crosschecking the same detail or the technical option could be used more than the more important value option. Add to this that the Financial Police also have access to this program but do not know of the status of inputting or error adjustments and corrections it can be seen that the system is questionable. This is another example of the task outweighing the planning and analysis process for good deployment and use of resources and prioritization of casework.

Accepting that the deterrent effect is not easy to evaluate it must be understood that what this action undertakes is in reality to establish a mini book keeping function for all VAT registrants. Assuming the economy will develop and expand this could become ever more daunting and resource intensive.

MIS reports giving resource usage, data input and number, type and value of successful cases uncovered are necessary to be able to justify to the Chairman the continued use of this tool. If successful it can also be an argument to present to the business community which already complains about the burden that this type of VAT requirement entails.

### **Procedure Manuals**

I found very little of the production or use of Procedure Manuals, which inhibited staff in the performance of their tasks. The reliance on the Tax Code or subsidiary law as a procedure manual is not the normal practice of developed Tax Administrations.

The manuals should be developed by the responsible Headquarters Division in simple language and be designed to give clear guidance on procedures, processes and timescales to ensure the task is completed in an effective and efficient way and within the Law. This is already in the Project Workplan and as it is so time consuming the Tax Department must take the lead for the development with Advisor assistance to ensure a quality product. It is also necessary for the Tax Department to take ownership of these procedures and to maintain and update them as necessary. (Recommendation 4)

Well written manuals ensure that a procedure is in place that management can use to monitor the tasks from a quality, throughput and results perspective from local level right up to Chairman. This will be discussed more in detail in the management reports section.

### **Management Information Reports**

I saw little evidence of meaningful Management Information Reports that really assisted a manager at any level. To be useful, MIS Reports must give the manager the ability to monitor resource usage, task progress, performance, quality and achievement. Most of the current reports I was shown were full of factual data but managers need reports that indicate progress against a target or previous status without having to do extractions from previous reports or manual calculations. In the early stages of development it will not be possible to include all of the criteria stated above but managers must be able to monitor

basic tasks on a routine basis as in the compliance (Reports 1 and 2 enforced collection) example above. From these targets can be developed to monitor office and if appropriate individual performance.

The Tax Department has an enormous amount of data for all types of activity but at present it cannot easily be presented to the line managers without sub-programs being developed. These seem to be developed for each request rather than being on the standard list for production on a regular basis. As stated earlier when I asked for simple statistics for routine activity within a manager's responsibility it proved difficult to obtain and was obviously manually produced from various sources when it was produced or was just not available.

Good meaningful Management Reports for Audit and Collections are desperately needed and once provided the management will need training and assistance in using them. Audit needs to be able to analyse use of resources comparing the results of audit with additional liability discovered set against time taken in addition to performance against targets and audit plan. Collection needs to be able to view the brought forward total debt + declared liabilities + advance payments due – payments made giving a carried forward debt figure for each month. At the highest level this gives an 'at a glance' view of progress for each monthly cycle but lower level reports must give the details of cases actioned and cleared.

If this type of report is not developed then the ability of the managers to manage their responsibilities in a "functional way" will be diminished and this will slow down the implementation of the functional organisation structure. The project has already provided assistance in this area.(Recommendation 6)

## **Collection**

Progress is being made here and it is obvious from the increase in monthly average payments and the slight decrease in the average number of delinquent returns that some determined hard work has been done.

Most of this topic has already been covered in the Compliance Section but it is important that good procedures are written that set out regular routine systematic processes to carry out the enforced collection regime in a well-managed and professional way.

Mention must also be made of the huge total of arrears that have been identified as uncollectable but are not being taken off the total debt list. Most modern Administrations have some system of writing the debt off the current list of defaulting taxpayers when after due consideration a debt is deemed uncollectable. It stops interest and penalties being needlessly added to the debt and removes the need for the Collection Division to continue to monitor it. What it does not do is stop the debt being revived should the taxpayer or the taxpayer's assets suddenly become available for some kind of recovery action.

A review of the write off procedures should be conducted for a series of recommendations to be made to speed up the whole procedure of write off and producing management reports that will exclude these kinds of debt from those requiring current enforcement actions. (Recommendation 9)

Also at the moment it appears that the only sanction used for stop filing is the penalty for failing to file (5% of amount due or at least GEL 200 - Chapter 18 Article 132) and then to carry out an audit to establish the liability. This is impracticable with the amount of current non-filing and some form of automatic protective assessment mechanism should be considered. Using Articles 51 and 68 with some agreed criteria to estimate the expected liability and notifying the taxpayer if the declaration is not filed then the estimate will be enforced gives the Tax Department an earlier chance to chase real money. This action could in the short-term increase the overall debt but in the longer term increase compliance. (Recommendation 8)

### **Excise Tax**

It is accepted that control of Excise Traders is frequently more intense and the rules and regulations regarding the production and sale of excisable goods more in need of special attention. However I am not convinced of the necessity for a separate Inspectorate and consider that amalgamated with Large Taxpayer Inspectorate there would be a useful combination of expert large company audit experience and expert operational control experience. (Recommendation 11)

The Excise Tax Inspectorate needs to be clearer in its role and focus more on the control of registered taxpayers to ensure the enforcement procedures are carried out promptly, improving compliance and closing down the non-compliant activities. Their involvement with the Financial Police can be a distraction from their primary role. I was not clear whether the detection of unregistered excise activity was part of their responsibility and this must be clarified. As noted elsewhere in the “Field Operations” section below the blur between responsibilities of the Excise Inspectorate Division and the Financial Police is confusing and I could not get clear explanations at any of my meetings.

Excise Law is vague about how taxpayers are ‘registered’ and what provisions the excise taxpayer are required to follow in order to carry on an excise activity. The Director of the Excise Inspectorate claimed it was difficult to easily identify newly registered excise taxpayers from the database and he relied on the Financial Police to identify them for him. (See comments below in the registration section).

The Tax Department and Ministry of Finance should examine strengthening the law whereby potential excise activities are required to provide proof of suitable premises and/or suitable production methods and machinery before being given permission to register and operate. The departmental control would be gained from the start and there would be clear understandings of responsibilities that the operator was taking on. (Recommendation 10)

To counter the problems with the movement and sale of tobacco products with foreign excise tax stamps,, joint operations and ongoing cooperation is required with the Tax Department having a tight control over all the registered excise activities and Customs and the Financial Police having the same intensive efforts in their regimes.

### **Registration**

With the introduction of the joint Business and Tax Registration System there is the opportunity to streamline the registration process making a single application form and improving the amendment of registration details process.

Registration is a core function and when this new system is implemented the Tax Department must ensure that the HQ Division issues good procedures and instructions so that there will be a national standard implementation to this new procedure. (Recommendation 12)

### **Field Operations**

My meetings with the various Field Offices reinforced the need for a solid structure based on the functional organisation concept. It was evident that there was little communication between HQ and the Field and when there was it was in the form of directives. As always in this form of review different views are held and Georgia is no exception. HQ claimed they supported and consulted the Field and the Field claimed they only had more tasks heaped on them, had no warning of any changes and got little support for their problems or to their requests for guidance and help. On balance I am more inclined to accept the Field version as because of the lack of a good organizational structure HQ is inhibited from providing all that they claim.

The meeting with the Financial Police revealed a lack of consistency of the understanding of roles between them and the Tax Department. Each appeared to have the opposite view of where the work is generated and each has a fairly low opinion of the others approach and professionalism. The divide between criminal action and normal Tax Department actions seems clear in the Law Chapter 18 Article 132 but in practical terms there is reluctance on behalf of the Tax Department to take any action without reference to the Financial Police. Communications and understanding needs to be improved. The Financial Police's use of the invoice matching program without good liaison with the Tax Department and checking the real status of any mismatch is a recipe for disaster. (Recommendation 5)

It has been hard to place any judgment on the quality of the audit but anecdotal evidence strongly suggests that there is a knowledge of various audit techniques but most of the process is a reliance on the cross checking system and a "numbers" audit of the books and records with little use of credibility techniques.

### **Appendix 'A'. – Meetings held in the information-gathering phase.**

Deputy Tax Department Chairman Zaza Kobulashvili.

Neli Jividze Deputy Head of Tax Methodology.

David Khelashvili Head of Indirect Tax Monitoring Division.

Vano Gagua Head of Monitoring of External Economic Operations Division.

A. Tavarkhiladze Head of Registration Division.

D. Archvadze Head of Legal and Appeals Division

Ivan Omiadze Head of IT Division

G. Tabatadze Head of Excise Tax Inspectorate.

Koka Tsulaia Head of Audit Division.

Mamuka Tsakadze Head of Revenue Accounting, Arrears and Analysis Division.

Meeting with Zaza Dvalishvili head of Large Taxpayer Inspectorate.

Lasha Chkhenkeli Deputy Head of Tbilisi Tax Inspectorate.

Alex Kuchashvili Deputy Head Administration Division (Collections) Tbilisi Tax

Guram Barbakadze Head of Service Division Tbilisi Tax Inspectorate.

Malkhaz Bitsadze Deputy Chief of the Financial Police. David Shakarashvili Chief Inspector of Legal Issues and International Relations Office also attended.

David Janiashvili Deputy Head of Methodology at the Customs Department