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# TAXPAYER REGISTRATION

## BUSINESS PROCESS DOCUMENT

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This publication was produced for review by the United States Agency for International Development. It was prepared by Ali Rammal, Tax Administration IT Specialist, and Mzuri Barbakadze, Head of System Analysis – Mof of Georgia IT Department, contract No AFP-I-00-04-00002-00, TO 3, managed by Chemonics International Inc. and submitted to USAID /Caucasus cognizant technical officer Nino Kumsishvili.

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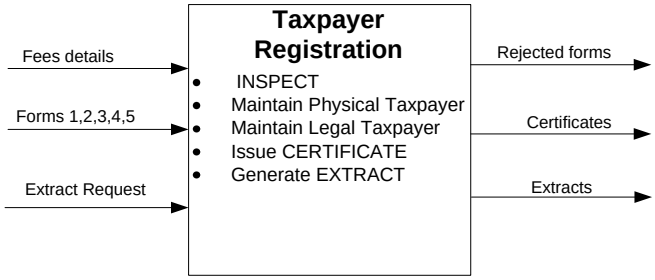
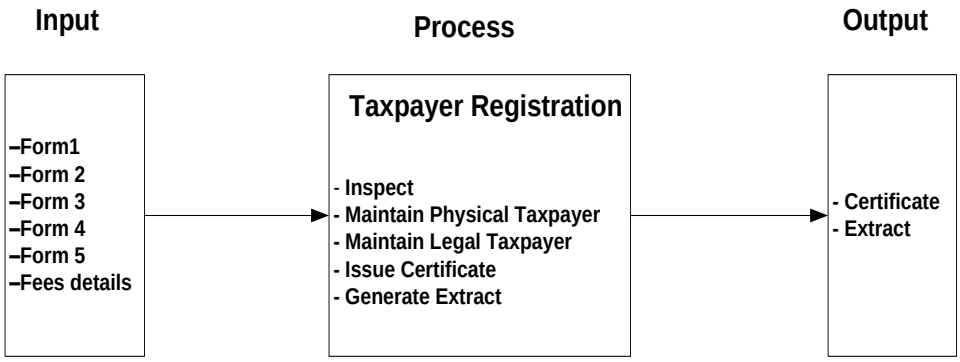
## Context Diagram (option 1)

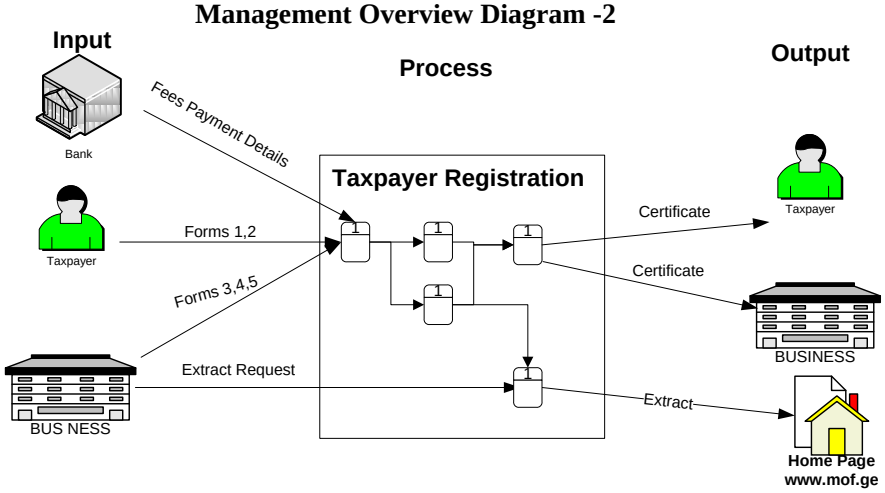


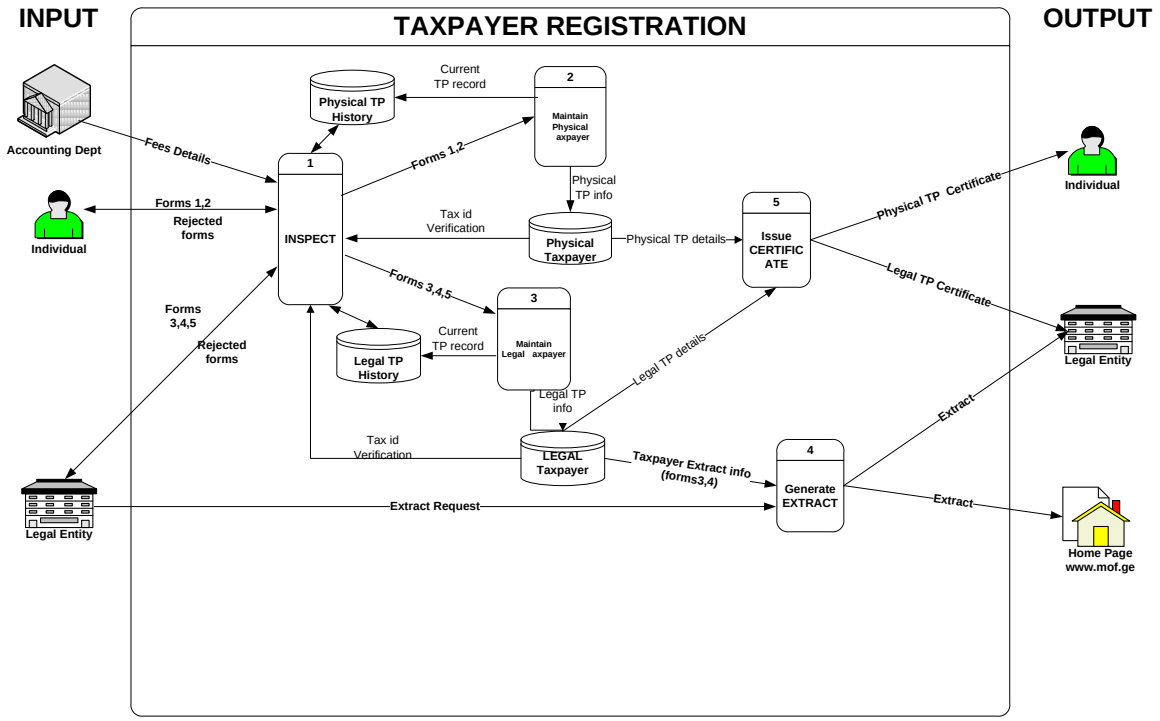

## Context Diagram (option 2)

## Management Overview Diagram - 1



## Management Overview Diagram -2

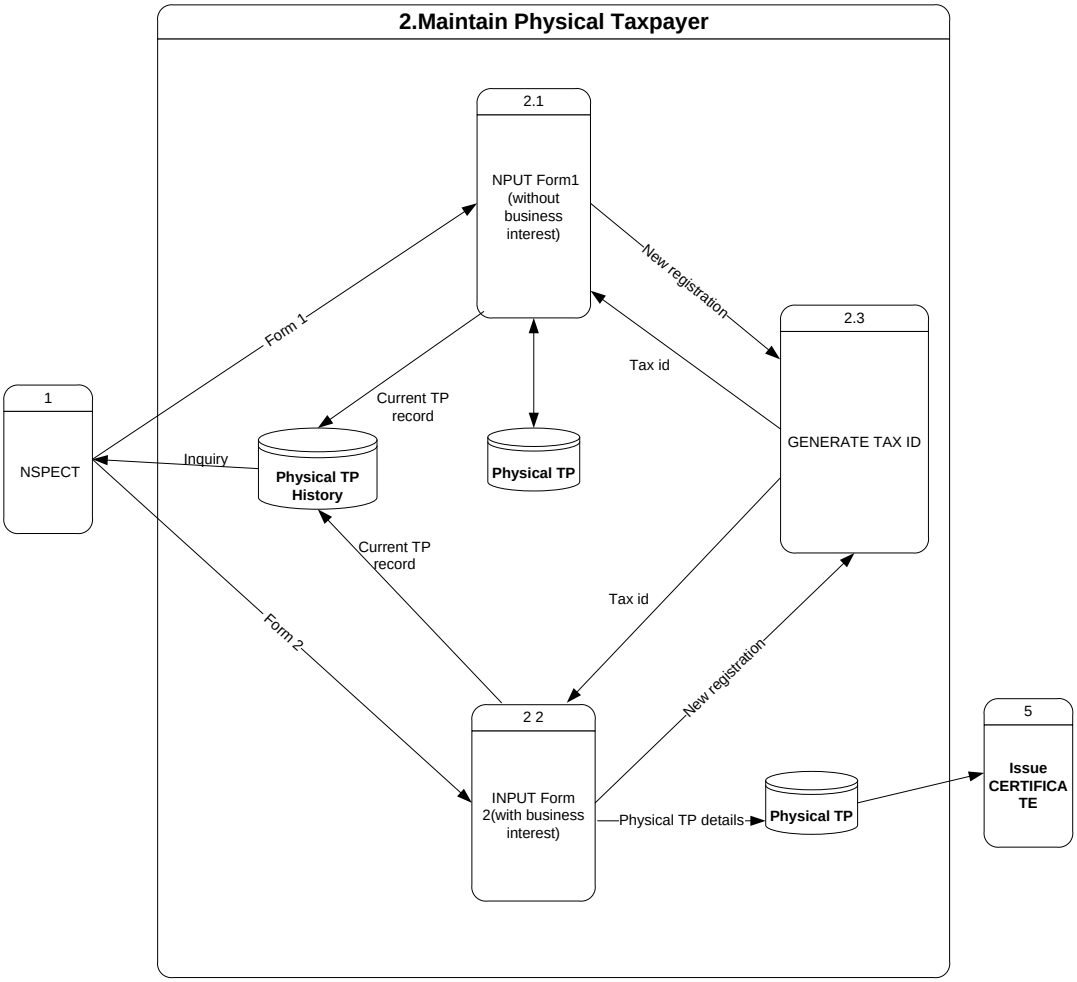


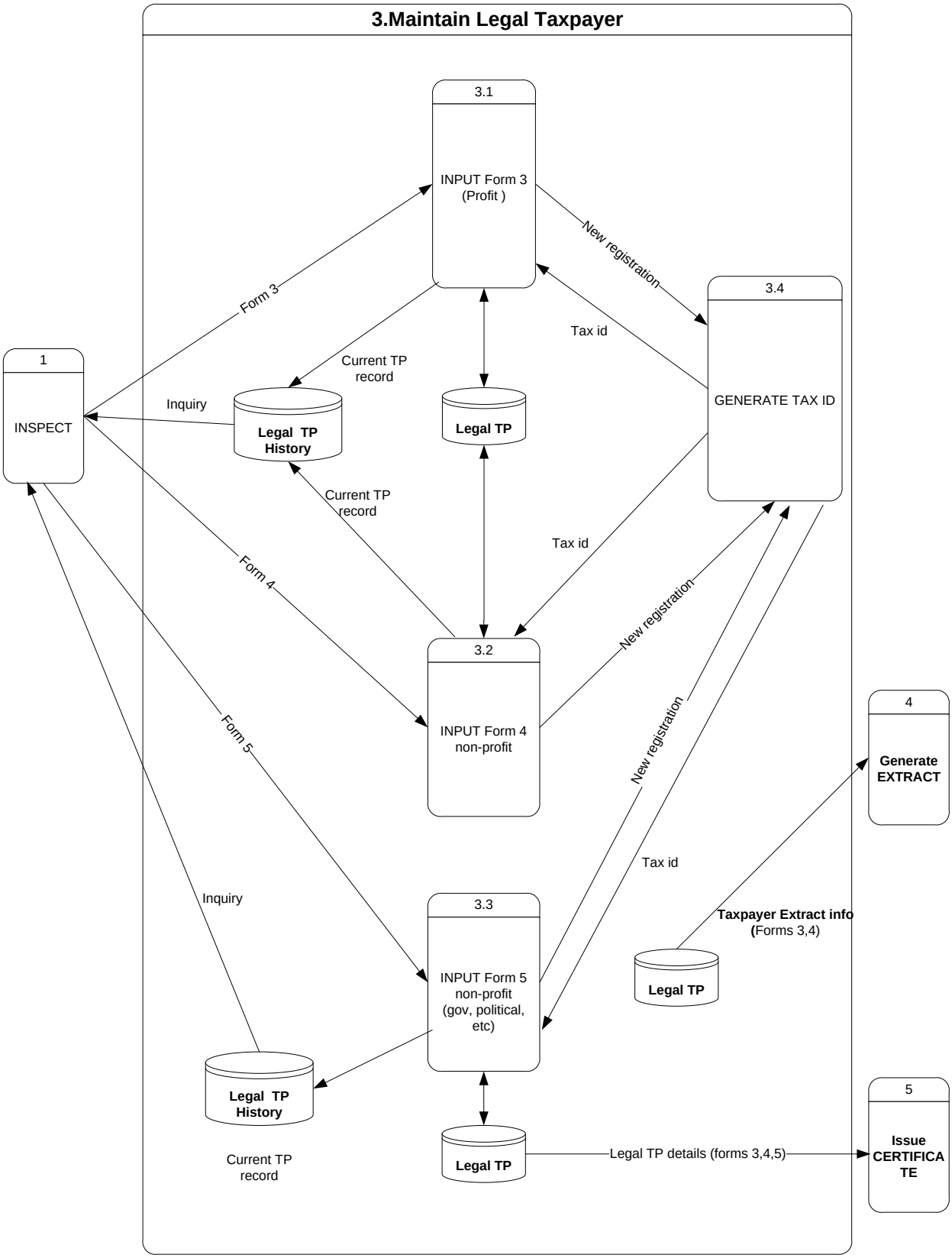

INPUT
TAXPAYER REGISTRATION
OUTPUT
Accounting Dept
Fees Details
Individual
Forms 1,2
Rejected forms
Forms 3,4,5
Rejected forms
Legal Entity
Extract Request
1
INSPECT
Physical TP History
Current TP record
2
Maintain Physical axpayer
Forms 1,2
Physical TP info
Tax id Verification
Physical Taxpayer
Physical TP details
5
Issue CERTIFIC ATE
Physical TP Certificate
Legal TP Certificate
Individual
Legal Entity
Forms 3,4,5
Legal TP History
Current TP record
3
Maintain Legal axpayer
Legal TP info
Legal TP details
Tax id Verification
LEGAL Taxpayer
Taxpayer Extract info (forms3,4)
4
Generate EXTRACT
Extract
Extract
Home Page www.mof.ge

**1 INSPECT**

Manual Process

- Inspect tax id, documents, and registration forms 1,2,3,4,5
- In case of a legal Taxpayer, verify fees payment
- If incomplete, print rejection protocol and return to taxpayer
- Sort by category


2.Maintain Physical Taxpayer
2.1
NPUT Form1 (without business interest)
New registration
2.3
GENERATE TAX ID
Form 1
Tax id
1
NSPECT
Current TP record
Inquiry
Physical TP History
Physical TP
Current TP record
Tax id
Form 2
New registration
2 2
INPUT Form 2(with business interest)
Physical TP details
Physical TP
5
Issue CERTIFICATE


3.Maintain Legal Taxpayer
3.1
INPUT Form 3 (Profit )
New registration
3.4
GENERATE TAX ID
Form 3
Tax id
1
INSPECT
Current TP record
Inquiry
Legal TP History
Legal TP
Current TP record
Tax id
Form 4
New registration
3.2
INPUT Form 4 non-profit
4
Generate EXTRACT
Form 5
New registration
Tax id
Inquiry
3.3
INPUT Form 5 non-profit (gov, political, etc)
Taxpayer Extract info (Forms 3,4)
Legal TP
Legal TP History
Current TP record
Legal TP
Legal TP details (forms 3,4,5)
5
Issue CERTIFICATE