

S e T a n x m e b a
avstriis respublikasa
da
saqarTve los
Sor is

Semosav lebsa da kapitalze
ormagi dabegvris Tavidan acilebis Sesaxeb

avstriis respublika da saqarTvelo, surT ra xeli Seuwyon
da gaaZlieron ekonomikuri, kulturuli da samecniero
urTierTobebi Semosav lebsa da kapitalze ormagi dabegvris Tavidan
acilebis SeTanxmebis dadebis gziT,

SeTanxmchnen Semdegze:

m u x l i 1

pirebi, rom lebzec vrce ldeba SeTanxmeba

es SeTanxmeba gamoiyeneba im pirTa mimarT, romlebic warmo adgenen erTi, an orive xelSemkvreli saxelmwifos rezidentebis.

მუხლი 2

გდასაქადები, რომლებიც ვრცელდება SeTanxmeba

1. es SeTanxmeba gamoiyeneba Semosavlebsa da kapitalze im gadasaxadebis mimarT, რომელთა დაკისრება ხდება xelSemkvreli saxelmwifos ან მისი პოლიტიკური კვდანაყოფების ან ხელისუფლების ადგილობრივი ორგანოების მიერ, მატი გადახდის ვესის მიუხედავად.

2. Semosavlebsa da kapitalze gadasaxadebad iTvleba yvela is gadasaxadi, რომლითაც იბეგრება Semosavლის მტიანი Tanxa, მტიანი კაპიტალი ან Semosavლის ან კაპიტალის ცალკეული ელემენტი, უზრავი ან მოზრავი კონების გახვიებით მირეული Semosavლებზე გდასაქადების, საუარმოს მიერ გადახდილი ხელფასი ან გასამრჯელოს მტიანი Tanxebზე გდასაქადების, აგრევე კაპიტალის რირებულების მათეხიდან მირეული Semosavლებზე გდასაქადების ცატვლით.

3. არსებული გდასაქადები, რომლებიც ვრცელდება es SeTanxmeba:

a) ავსტრიის რესპუბლიკის SemTxvevasi:

- (i) სასემოსავლო გდასაქადი;
 - (ii) კორპორაციული გდასაქადი;
 - (iii) მივის გდასაქადი;
 - (iv) სოფლის და სათეო მეურნეობის საუარმოების გდასაქადი; და
 - (v) გამოყენებელი მივის ნაკვეთებზე გდასაქადი;
- (SemdgomSi -ავსტრიის გდასაქადი-);

b) საკარტველოს SemTxvevasi:

- (i) საუარმოთა მოგების გდასაქადი;
- (ii) საუარმოთა კონების გდასაქადი;

(iii) fizikur pirTa saSemosavlo gadasaxadi; da

(iv) fizikur pirTa qonebis gadasaxadi;

(SemdgomSi -saqarTvelos gadasaxadi~).

4. es SeTanxmeba gamoiyeneba agreTve yvela identuri an arsebitad analogiuri gadasaxadebis mimarT, romlebic am SeTanxmebaze xel moweris Semdeg iqneba dawesebuli arsebuli gadasaxadebis damatebit an maT nacvlad. xel Semkvrel saxel mwifoTa kompetenturi organoebi erTmaneTs acnobeben maT sagadasaxado kanonmdelobebSi Setanili arsebiti cvlilebebis Sesaxeb.

muxli 3

zogadi gansazRvrebebi

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

a) termini -avstria~"niSnavs avstriis respublikas;

b) termini -saqarTvelo~"niSnavs msotlio Tanamegobrobis mier aRiarebul sivrces mis sazRvrebSi, maT Soris saxmeleto sivrces, Sida wylebsa da teritoriul zRvas, maT zemoT sahaero sivrces, romlebzec saqarTvelo axorcieles suverenitets; aseve mis teritoriul zRvasTan mimdebare gansakutrebul ekonomikur zonasa da kontinentur Selfs, romelTa mimarT saqarTvelos SeuZlia ganaxorcilos Tavisi suverenuli uflebebi saerTasoris samarTlis Sesabamisad;

c) terminebi ~xel Semkvreli saxel mwifo~"da ~meore xel Semkvreli saxel mwifo~"niSnavs avstrias an saqarTvelos, konteqstis Sesabamisad;

d) termini -piri~"moicavs fizikur pirs, kompanias da pirTa nebismier sxva gaertianebas;

e) termini -kompania~"niSnavs nebismier korporaciul warmonaqmns an nebismier erTeuls, romelic gadasaxadiT dabegvris mizniT ganixileba, rogorc dabegvris subieqti;

f) termini -sawarmo~"gamoiyeneba nebismieri biznesis mimarT;

g) termini -xelSemkvreli saxelmwifos sawarmo~"da -meore xelSemkvreli saxelmwifos sawarmo~"Sesabamisad niSnavs sawarmos, romlis marTva xorcieldeba erTi xelSemkvreli saxelmwifos rezidentis mier da sawarmos, romlis marTva xorcieldeba meore xelSemkvreli saxelmwifos rezidentis mier;

h) termini -saerTasoris gadazidva~"niSnavs nebismier gadazidvas sazRvao gemebiTa da sahaero xomaldebiT, romelTa eqsploatacia xdeba sawarmos mier, romlis faqtiuri marTvis adgili mdebareobs xelSemkvrel saxelmwifoSi, im SemTxvevebis garda, rodesac sazRvao gemebisa da sahaero xomaldebis eqsploatacia xdeba mxolod meore xelSemkvrel saxelmwifoSi ganlagebul punktis Soris;

i) termini -kompetenturi organo~"niSnavs:

(i) avstriis respublikis SemTxvevaSi, finansTa federalur ministrs an mis uflebamosi warmomadgenels;

(ii) saqarTvelos SemTxvevaSi, finansTa samistros an mis uflebamosi warmomadgenels;

j) termini -nacionaluri piri~"niSnavs:

(i) nebismier fizikur pirs, romelsac aqvs xelSemkvreli saxelmwifos moqalageoba; da

(ii) nebismier iuridiul pirs, amxanagobas an asociacias, romelsac aseTi statusi miRebuli aqvs xelSemkvreli saxelmwifos moqmedi kanondeblobis safuZvelze;

k) termini -biznesi~" moicavs profesuli momsaxurebis gawevas da damoukidebeli xasiaTis sxva saqmianobas.

2. xelSemkvreli saxelmwifos mier am Setanxmebis gamoyenebis dros nebismier termins, romelic ar aris masSi gansazRvruli, eqneba is mniSvneloba, rac mas eniWeba am dros am saxelmwifos kanondeblobiT im gadasaxadebis mimarT, romlebzec vrceldeba es Setanxmeba, Tu konteqstidan sxva ram ar gamomdinareobs. xelSemkvreli saxelmwifos sagadasaxado kanondeblobaSi arsebuli terminebis gansazRvrebebs upiratesoba eniWebaT im gansazRvrebebtan mimarTebaSi, romlebic maT gaaCniaT am saxelmwifos sxva kanonebiT.

muxli 4

rezidenti

1. am SeTanxmehis miznebidan gamomdinare, termini -xelSemkvreli saxelmwifos rezidenti- niSnavs nebismier pirs, romelic am saxelmwifos kanonmdeblobis Sesabamisad eqvemdebareba dabegvras misi mudmivi sacxovrebeli adgilis, cxovrebis adgilis, marTvis adgilis an analogiuri Sinaarsis mqone nebismieri sxva kriteriumis safuzvelze da aseve moicavs am saxelmwifos da mis politikur qvedanayofs, an xelisuflebis adgilobriv organos. es termini, amasTan, ar moicavs pirs, romelic eqvemdebareba dabegvras am saxelmwifoSi, mxolod masSi arsebuli wyaroebidan miRebul Semosavlebtan mimarTebsi an iq ganTavsebul kapitalTan dakavSirebiT.

2. im SemTxvevaSi, rodesac am muxlis pirveli punktis debulebaTa Sesabamisad, fizikuri piri warmoadgens orive xelSemkvreli saxelmwifos rezidents, misi statusi ganisazRvreba Semdegnairad:

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

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

c) Tu is Cveulebriv cxovrobs orive saxelmwifoSi an ar cxovrobs arc erT maTganSi, is CaiTvleba mxolod im saxelmwifos rezidentad, romlis moqalaqesac igi warmoadgens;

d) Tu is aris orive saxelmwifos an ar aris arc erTi maTganis moqalaqe, maSin xelSemkvrel saxelmwifoTa kompetenturi organoebi sakiTxs gadawyveten urTierTSeTanxmehis safuzvelze.

3. im SemTxvevaSi, rodesac am muxlis pirveli punktis debulebaTa Sesabamisad, piri, romelic ar aris fizikuri piri, warmoadgens orive xelSemkvreli saxelmwifos rezidents, maSin igi

CaiTvIeba mxolod im saxelmwifos rezidentad, romelSi mdbareobs misi faqtiuri marTvis adgili.

muxli 5

mudmivi dawesebuleba

1. am Setanxmebis miznebidan gamomdinare, termini -mudmivi dawesebuleba- niSnavs saqmianobis figsirebul adgils, romlis meSveobiTac sawarmos saqmianoba xorcieldeba mTlianad an nawilobrivi.

2. termini -mudmivi dawesebuleba- moicavs, kerZod:

- a) marTvis adgils;
- b) filials;
- c) ofiss;
- d) fabrika-qarxanas;
- e) saxelosnos, da
- f) maRaros, navTobis an gazis WaburRils, kariers an bunebrivi resursebis mopovebis nebismier sxva adgils.

3. samSeneblo moedani, samontaJo an saamwyobo obieqti mudmiv dawesebulebad iTvleba mxolod maSin, Tu is arsebobs 6 Tveze meti xnis ganmavlobaSi.

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

- a) nagebobebis gamoyenebas mxolod sawarmos kuTvnilis saqonlis an nakeTobebis maragis Senaxvis, demonstrirebis an miwodebis mizniT;
- b) saqonlis an nakeTobebis im maragebis Senaxvas, romlebic sawarmos gaaCnia mxolod Senaxvis, miwodebis an demonstrirebis mizniT;

c) saqonlis an nakeTobebis im maragebis Senaxvas, romlebic sawarmos gaaCnia mxolod sxva sawarmos mier maTi gadamuSavebis mizniT;

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

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

f) saqmianobis fiqsirebuli adgilis gamoyenebas am punktis a)-e) qvepunktebSi CamoTvlil saqmianobaTa saxeobebis nebismieri kombinaciis gansaxorcieleblad, im pirobiT, rom fiqsirebuli adgilidan warmoebul saerto saqmianobas, romelic warmoiSoba aseTi kombinaciis Sedegad, aqvs mosamzadebeli an damxmare xasiaTi.

5. am muxlis pirveli da me-2 punktibus debulebebis miuxedavad, Tu piri, romelic ar warmoadgens am muxlis me-6 punktSi aRniSnuI damoukidebeli statusis mqone agents, moqmedebs sawarmos saxeliT, aqvs da Cveulebriv iyenebs xelSemkvrel saxelmwifoSi sawarmos saxeliT kontraqtis dadebis uflebamobilebas, maSin es sawarmo ganixileba, rogorc mudmivi dawesebulebis mqone am saxelmwifoSi. igive gavrceldeba am piris mier sawarmosaTvis ganxorcielebul nebismier saqmianobasTan dakavSirebiT, im saqmianobis garda, romelic aRwerilia am muxlis me-4 punktSi. es ukanaskneli, ganxorcielebuli Tundac saqmianobis fiqsirebuli adgilis meSveobiT, am punktis debulebaTa Sesabamisad, saqmianobis amgvar fiqsirebul adgils ar gadaaqcevs mudmiv dawesebulebad.

6. sawarmo ar ganixileba xelSemkvrel saxelmwifoSi mudmivi dawesebulebis mqoned, Tu is am saxelmwifoSi Tavis saqmianobas axorcielebs brokeris, komisioneris an damoukidebeli statusis mqone nebismieri sxva agentis meSveobiT, im pirobiT, Tu es pirebi moqmedeben Tavianti Cveuli profesiuli saqmianobis farglebSi.

7. is faqti, rom kompania, romelic aris erTi xelSemkvreli saxelmwifos rezidenti, akontrolrebs an kontroldeba meore xelSemkvreli saxelmwifos rezidenti kompaniis mier an romelic saqmianobas axorcielebs meore saxelmwifoSi (mudmivi dawesebulebis meSveobiT an sxva saxiT), TavisTavad ar gadaaqcevs erT-erT am kompanias meoris mudmiv dawesebulebad.

m u x l i 6

Semosavali uZravi qonebidan

1. xe l Semkvreli saxelmwifos rezidentis mier meore xe l Semkvrel saxelmwifoSi mdebare uZravi qonebidan miRebuli Semosavali (soflis an satyeo meurneobidan miRebuli Semosavlis CaTvliT), SeiZleba daibegros am meore saxelmwifoSi.

2. termins -uZravi qoneba- aqvs is mniSvneloba, romelic mas gaaCnia im xe l Semkvreli saxelmwifos kanonmdeblobiT, romelSi mdebareobs gansaxilveli qoneba. termini, nebismier SemTxvevaSi, moicavs im qonebasac, romelSac uZravi qonebis mimarT damxmare xasiaTi aqvs, pirutyvs, soflisa da satyeo meurneobaSi gamoyenebul mowyobilobas, uflebebs, romlebsac exeba miwis sakuTrebaTan dakavSirebuli zogadi samarTlis debulebebi, uZravi qonebis uzufruqts, uflebebs cvlad an figsirebul anazRaurebebe, romlebic warmoadgenen kompensacias mineraluri wiaRiseulis, sabadoebis da sxva bunebrivi resursebis damuSavebisaTvis an damuSavebis uflebisaTvis; sazRvao gemebi da sahaero xomaldebi uZrav qonebad ar ganxileba.

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

4. am muxlis pirveli da me-3 punqtebis debulebebi exeba agreTve sawarmos uZravi qonebidan miRebul Semosavlebs.

m u x l i 7

mogeba ekonomikuri saqmianobidan

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

2. am muxlis me-3 punqtis debulebebis gaTvaliswinebiT, im SemTxvevaSi, rodesac xeISemkvrel saxelmwifoSi sawarmo meore xeISemkvrel saxelmwifoSi axorcielebs saqmianobas iq ganlagebuli mudmivi dawesebulebis meSveobiT, maSin TiToeul xeISemkvrel saxelmwifoSi am mudmiv dawesebulebas miekuTvneba mogeba, romelic mas SeiZleboda mieRo, rogorc imave an analogiuri saqmianobiT dakavebul, imave an analogiur pirobebSi myof calke gamoyofil, damoukidebel sawarmos, romelic moqmedebs im sawarmosgan sruliad damoukideblad, romlis mudmiv dawesebulebasac igi warmoadgens.

3. mudmivi dawesebulebis mogebis gansazRvrisas dasaSvebia im xarjebis gamoqviTva, romlebic gaweulia mudmivi dawesebulebis saqmianobis miznebisatvis, mmarTvelobiTi da saerto administraciuli xarjebis CaTvliT, imis miuxedavad, es xarjebi im saxelmwifoSia gaweuli, sadac imyofeba mudmivi dawesebuleba, Tu mis farglebs gareT.

4. Tu xeISemkvrel saxelmwifoSi Cveulebriv mudmivi dawesebulebis mogebis gansazRvra miRebulia sawarmos mTliani mogebis mis calkeul nawilebze ganawilebis safuZvelze, maSin am muxlis me-2 punqti veranairad ver SeuSlis xels xeISemkvrel saxelmwifos dasabegri mogebis odenobis amgvari ganawilebis wesiT gansazRvraSi. ganawilebis meTodi amastan unda iyos iseTi, rom Sedegi imyofebodes am muxlis principebTan SesabamisobaSi.

5. mudmiv dawesebulebas araviTari mogeba ar miewereba sawarmosatvis mxolod saqonlis an nakeTobebis SeZenis safuZvelze.

6. wina punqtebis miznebidan gamomdinare, mudmivi dawesebulebis mogeba yovelwliurad ganisazRvreba erTi da igive meTodiT, sanam mis Sesacvlelad raime damajerebeli da sakmarisi mizezi ar warmoisoba.

7. im SemTxvevaSi, rodesac mogeba Seicavs Semosavlis iseT saxeebs, romlebic am Setanxmebis sxva muxlebSi calkea ganxiluli, maSin maTze am muxlis debulebebi gavlenas ver iqoniebs.

muxli 8

sazRvao da sahaero transporti

1. saerTasoris gadazidvebSi sazRvao gemebisa da sahaero xomaldebis eqsploataciidan miRebuli mogeba ibegreba mxolod im xeISemkvrel saxelmwifoSi, romelic mdebareobs sawarmos faqtiuri marTvis adgili.

2. Tu sanaosno sawarmos faqtiuri marTvis adgili ganTavsebulia gembanze, is CaiTvleba im xeISemkvrel saxelmwifoSi arsebulad, romelSic mdebareobs gemis miweris navsadguri, miweris navsadguris ararsebobis SemTxvevaSi, CaiTvleba im saxelmwifoSi mdebared, vis rezidentsac warmoadgens piri, romelic gemis eqsploatacias axorcielebs.

3. am muxlis pirveli punktis debulebebi gamoiyeneba agreTve im mogebemis mimarT, romelic miiReba "pulis," erTobliv sawarmoebSi an saerTasoris gadazidvebis saagentoebis muSaobaSi monawileobidan.

muxli 9

asocirebuli sawarmoebi

1. im SemTxvevaSi, rodesac:

a) xeISemkvreli saxelmwifos sawarmo pirdapir an arapirdapir monawileobs meore xeISemkvreli saxelmwifos sawarmos marTvaSi, kontrolSi an kapitalSi, an

b) erTi da igive pirebi pirdapir an arapirdapir monawileoben erTi xeISemkvreli saxelmwifos sawarmosa da meore xeISemkvreli saxelmwifos sawarmos marTvaSi, kontrolSi an kapitalSi,

da orive SemTxvevaSi am or sawarmos Soris komerciul an finansur urTierTobebSi iqneba an myardeba pirobebi, gansxvavebuli imatgan, romlebsac adgili eqnebodaT or damoukidebel sawarmos Soris urTierTobaSi, maSin nebismieri mogeba, romelic SeiZleboda romelime matgans daricxvoda, magram am pirobebis arsebobis gamo ar daericxa, SeiZleba CarTul iqnas am sawarmos mogebaSi da Sesabamisad daibegros gadasaxadiT.

2. im SemTxvevaSi, rodesac erTi xeISemkvreli saxelmwifo am saxelmwifos sawarmos mogebaSi rTavs, da Sesabamisad gadasaxadiT begravs, im mogebas, romelTan mimarTebaSi meore xeISemkvreli saxelmwifos sawarmo daeqvemdebara dabegvras am meore saxelmwifoSi, da aseTi saxiT CarTuli mogeba warmoadgens mogebas, romelic SeiZleboda daricxvoda pirvelad xsenebuli saxelmwifos sawarmos, Tu am or sawarmos Soris iqneboda igive urTierToba, rogorc damoukidebel sawarmoebs Soris, maSin es meore saxelmwifo moaxdens mis mier am mogebaze daricxuli gadasaxadis Sesabamis

koreqtirebas. aseTi koreqtirebis gansazRvris dros saTanado wesiT unda iqnas gaTvaliswinebuli am SeTanxmebis sxva debulebebic, xolo aucileblobis SemTxvevaSi xeISemkvrel saxelmwifoTa kompetenturi organoebi erTmaneTTan gamarTaven konsultaciebs.

muxli 10

dividendebi

1. xeISemkvreli saxelmwifos rezidenti kompaniis mier meore xeISemkvreli saxelmwifos rezidentisaTvis gadaxdili dividendebi SeiZleba daibegros am meore xeISemkvrel saxelmwifoSi.

2. amasTan, amgvari dividendebi, Sesazloa, agreTve daibegros im xeISemkvrel saxelmwifoSi, romlis rezidentsac warmoadgens dividendebis gadamxdeli kompania, magram, aseT SemTxvevaSi, gadasaxadi ar unda aRematebodes:

a) dividendebis saerTo Tanxis 0 procentს, Tu beneficaluri mflobelia kompania, romelic pirdapir an arapirdapir flobs dividendebis gadamxdeli kompaniis kapitalis sul mcire 50 procentს da dividendebis gadamxdeli kompaniis kapitalSi investirebuli aqvs 2 milion evroze meti an misi equivalenti saqarTvelos valutaSi;

b) dividendebis saerTo Tanxis 5 procentს, Tu beneficaluri mflobelia kompania, romelic pirdapir an arapirdapir flobs dividendebis gadamxdeli kompaniis kapitalis sul mcire 10 procentს da dividendebis gadamxdeli kompaniis kapitalSi investirebuli aqvs 100000 evroze meti an misi equivalenti saqarTvelos valutaSi;

c) dividendebis saerTo Tanxis 10 procentს yvela sxva SemTxvevaSi.

es punqti ar Seexeba kompaniis im mogebebis dabegvras, saidanac gadaixdeba dividendebi.

3. am muxliSi gamoyenebisas, termini -dividendi- niSnavs Semosavals aqciebidan, -Juisansis- aqciebidan an -Juisansis- uflebebidan, samTo saqmianobasTan dakavSirebuli aqciebidan, sadamfuZneblo aqciebidan an sxva uflebebidan, Tu isini ar warmoadgenen savale moTxovnebs, mogebaSi monawileobidan, iseve rogorc Semosavals sxva korporaciuli uflebebidan, romlebic

eqvemdebareba iseTive sagadasaxado regulirebas, rogorsac aqciebidan miRebuli Semosavali, im xe lSemkvreli saxelmwifos kanonmdeblobis Sesabamisad, romlis rezidentsac warmoadgens mogebis gamanawilebeli kompania.

4. am muxlis pirveli da me-2 punqtebis debulebebi ar gamoiyeneba, Tu dividendebis beneficaluri mflobelia xe lSemkvreli saxelmwifos rezidenti, romelic awarmoebis saqmianobas meore xe lSemkvrel saxelmwifoSi, romlis rezidentsac warmoadgens dividendebis gadaxdeli kompania iq arsebuli mudmivi dawesebulebis meSveobit da qoneba, romlis safuZvelze xdeba dividendebis gadaxda uSualod ukavSirdeba aseT mudmiv dawesebulebas. aseT SemTxvevaSi gamoiyeneba me-7 muxlis debulebebi.

5. rodesac xe lSemkvreli saxelmwifos rezidenti kompania meore xe lSemkvrel saxelmwifoSi iRebs Semosavals an mogebas, am meore saxelmwifos ar SeuZlia kompanias gadasaxadi daakisros gadaxdil dividendebze, im SemTxvevis garda, roca aseTi dividendebis gadaxda xdeba am meore saxelmwifos rezidentisTvis, an roca qoneba, romlis safuZvelze xdeba dividendebis gadaxda, uSualod ukavSirdeba am meore saxelmwifoSi arsebul mudmiv dawesebulebas. gadasaxadiT ar ibegreba kompaniis gaunawilebeli mogeba, Tu gadaxdili dividendebi an gaunawilebeli mogeba mTlianad an nawilobrivi Sedgeba am meore saxelmwifoSi warmoSobili mogebidan an Semosavliidan.

muxli 11

procenti

1. erT xe lSemkvrel saxelmwifoSi warmoqmnilo da meore xe lSemkvreli saxelmwifos rezidentisaTvis gadaxdili procenti ibegreba mxolod am meore saxelmwifoSi, Tu es rezidenti warmoadgens procentis beneficalur mflobels.

2. termini -procenti- mocemul muxlSi gamoyenebisas niSnavs Semosavals nebismieri saxis savale moTxovnidan, misi ipoTekuri uzrunvelyofisa da movalis mogebaSi monawileobis uflabis arsebobis miuxedavad. kerZod, Semosavals saxelmwifo fasiani qaraldebidan da obligaciebidan an savale valdebulebebidan maTze daricxuli premiebisa da mogebebis CaTvliT. am muxlis miznebidan gamomdinare, jarimebi dagvianebul gadaxdaze ar ganixileba rogorc procenti.

3. am muxlis pirveli punktis debulebebi ar gamoiyeneba, Tu procentis beneficialuri mflobelia xelSemkvreli saxelmwifos rezidenti, romelic Tavis saqmianobas axorcieles meore xelSemkvrel saxelmwifoSi, sadac warmoiSoba procenti iq arsebuli mudmivi dawesebulebis meSveobiT da savale moTxovna, romlis safuZvelze xdeba procentis gadaxda, uSualod ukavSirdeba aseT mudmiv dawesebulebas. aseT SemTxvevaSi gamoiyeneba am SeTanxmebis me-7 muxlis debulebebi.

4. procenti xelSemkvrel saxelmwifoSi warmoqmnilad CaiTvleba, roca gadasaxadis gadamxdels warmoadgens am saxelmwifos rezidenti. amasTan, Tu procentis gadamxdel pirs, miuxedavad imisa, aris Tu ara is xelSemkvreli saxelmwifos rezidenti, xelSemkvrel saxelmwifoSi gaaCnia mudmivi dawesebuleba, romelTan dakavSirebiT warmoSobil davalianebase xdeba procentis gadaxda da aseTi procenti warmoiSva am mudmivi dawesebulebis meSveobiT, maSin aseTi procenti CaiTvleba warmoqmnilad im saxelmwifoSi, romelSic mdebareobs mudmivi dawesebuleba.

5. Tu procentis gadamxdelsa da beneficialur mflobels Soris an orive maTgansa da romelime mesame pirs Soris gansakuTrebul urTierTobaTa arsebobis gamo, savale moTxovnaze gadaxdili procentis Tanxa, romlis safuZvelzec xdeba misi gadaxda, aWarbebs Tanxas, rac SeTanxmebuli iqneboda gadamxdelsa da beneficialur mflobels Soris aseTi urTierTobebis ararsebobisas, maSin am muxlis debulebebi gamoiyeneba mxolod ukanasknelad xsenebuli Tanxis mimarT. aseT SemTxvevaSi, gadasaxdeli Tanxis nameti nawili kvlavac eqvemdebareba dabegvras TiToeuli xelSemkvreli saxelmwifos kanonmdeblobis Sesabamisad, am SeTanxmebis sxva debulebebis gaTvaliswinebiT.

muxli 12

roialti

1. erT xelSemkvrel saxelmwifoSi warmoqmnila da meore xelSemkvreli saxelmwifos rezidentis beneficialur mflobelobaSi arsebuli roialti ibegreba mxolod am meore saxelmwifoSi.

2. am muxlisi gamoyenebisas, termini -roialti- niSnavs gadaxdis nebismier saxes, romelic anazRaurebis saxiT miiReba literaturis, xelovnebis an mecnerebis nebismieri nawarmoebis, maT Soris kinematografiuli filmebis, nebismieri patentis, sasagonlo niSnis, proektis an modelis, gegmis, saidumlo formulis an procesis, aseve samrewvelo, komerciuli an samecniero gamocdilebis Semcveli

informaciiT sargeb lobisaTvis an sargeb lobis ufl ebis miRebisaTvis.

3. am muxlis pirveli punqtis debulebebi ar gamoiyeneba, Tu roialtis beneficaluri mflobelia xe lSemkvreli saxelmwifos rezidenti, romelic Tavis saqmianobas axorciebs meore xe lSemkvrel saxelmwifoSi, sadac warmoiqmneba roialti iq arsebuli mudmivi dawesebulebis meSveobiT da ufl eba an qoneba, ris safuZvelzec xdeba roialtis gadaxda, uSualod aris dakavSirebuli am mudmiv dawesebulebasTan, aseT SemTxvevaSi gamoiyeneba am SeTanxmebis me-7 muxlis debulebebi.

4. Tu gadamxdelsa da beneficalur mflobels Soris an orive maTgansa da romelime mesame pirs Soris gansakuTrebuli urTierTobebis gamo, roialtis Tanxa, romelic dakavSirebulia sargeb lobasTan, ufl ebasTan an informaciasTan, romelTa safuZvelze xdeba misi gadaxda, aWarbebs Tanxas, rac SeTanxmebuli iqneboda gadamxdelsa da beneficalur mflobels Soris aseTi urTierTobebis ararsebobisas, maSin am muxlis debulebebi gamoiyeneba mxolod ukanasknelad xsenebuli Tanxis mimarT. aseT SemTxvevaSi, gadasaxdeli Tanxis nameti nawili kvlavac eqvemdebareba dabegvras TiToeuli xe lSemkvreli saxelmwifos kanonmdeblobis Sesabamisad, am SeTanxmebis sxva debulebebis gaTvaliswinebiT.

muxli 13

Semosavlebi kapitalis matebidan

1. Semosavlebi, romlebsac iRebs xe lSemkvreli saxelmwifos rezidenti meore xe lSemkvrel saxelmwifoSi mdebare uzravi qonebis gasxvisebidan, rogorc es gansazRvrulia am SeTanxmebis me-6 muxliSi, SeiZleba daibegros am meore saxelmwifoSi.

2. Semosavlebi im moZravi qonebis gasxvisebidan, romelic warmoadgens erTi xe lSemkvreli saxelmwifos sawarmos meore xe lSemkvrel saxelmwifoSi arsebuli mudmivi dawesebulebis komerciuli qonebis nawils, am mudmivi dawesebulebis (calke an mTel sawarmosTan erTad) gasxvisebiT miRebuli Semosavlebis CaTvliT, SeiZleba daibegros am meore saxelmwifoSi.

3. Semosavlebi, romelic miReba saerTasoriso gadazidvebSi eqsploatirebuli sazRvao gemebisa da sahaero xomaldebis an maT eqsploataciasTan dakavSirebuli moZravi qonebis gasxvisebidan, ibegreba mxolod im xe lSemkvrel saxelmwifoSi, sadac mdebareobs sawarmos faqtiuri martvis adgili.

4. Semosavlebi nebismieri qonebis gasxvisebidan, am muxlis pirveli, me-2 da me-3 puqtebsi arnisnuli qonebis garda, ibegreba mxolod im xelSemkvrel saxelmwifoSi, romlis rezidentsac warmoadgens qonebis gamsxvisebeli piri.

5. am muxlis me-4 punktis debulebebma gavlena ar unda iqonion xelSemkvreli saxelmwifos uflebaze, misi kanondeblobis Sesabamisad, dabegros im piris mier sawarmos aqciebis gasxvisebidan miRebuli Semosavali, romelic aris xelSemkvreli saxelmwifos rezidenti da iyo pirvelad xsenebuli xelSemkvreli saxelmwifos rezidenti xuti wlis ganmavlobaSi, romelic usualod uswrebda win qonebis gasxvisebas.

muxli 14

dasaqmebidan miRebuli Semosavali

1. am Setanxmebis me-15, me-17, me-18 da me-19 muxlebis debulebaTa gaTvaliswinebit, xelSemkvreli saxelmwifos rezidentis mier daqiravebuli Sromis Sedegad miRebuli xelfasi, gasamrjelo an sxva msgavsi anazRaureba ibegreba mxolod am saxelmwifoSi, Tu dasaqmeba ar ganxorcielebuli meore xelSemkvrel saxelmwifoSi. Tu dasaqmeba xorcieldeba amgvari saxiT, maSin aseTi anazRaureba SeiZleba daibegros am meore saxelmwifoSi.

2. am muxlis pirveli punktis debulebaTa miuxedavad, xelSemkvreli saxelmwifos rezidentis mier meore xelSemkvrel saxelmwifoSi ganxorcielebuli daqiravebuli Sromis Sedegad miRebuli anazRaureba ibegreba mxolod pirvelad xsenebuli saxelmwifoSi, Tu:

a) anazRaurebis mimRebi imyofeba meore saxelmwifoSi periodiT an periodebit, romelTa saerto xangrZlivoba ar aRemateba 183 dRes nebismieri TormetTviani periodis ganmavlobaSi, romelic iwyeba an iTavrdeba mocemul fiskalur wels, da

b) anazRaureba gaicema damqiraveblis mier an misi saxelit, romelic ar warmoadgens meore saxelmwifos rezidents, da

c) anazRaureba ar aris warmoqmnili mudmiv dawesebulebaSi, romelic damqiraveblis gaacnia meore saxelmwifoSi.

3. am muxlis wina debulebebis miuxedavad, anazRaureba, romelSac iRebs xelSemkvreli saxelmwifos rezidenti saerTasoris

gadazidvebSi eqsploatierebul sazRvao gemebze an sahaero xomalebze ganxorcielebuli dasaqmebisaTvis, SeiZleba daibegros im xeISemkvrel saxelmwifoSi, romelSic mdebareobs sawarmos faqtiuri marTvis adgili.

muxli 15

direktorTa honorarebi

direktorTa honorarebi da sxva msgavsi anazRaureba, romlebsac iRebs xeISemkvreli saxelmwifos rezidenti, rogorc meore xeISemkvreli saxelmwifos rezidenti kompaniis direktorTa sabWos wevri, SeiZleba daibegros am meore saxelmwifoSi.

muxli 16

xelovnebis muSakebi da sportsmenebi

1. am SeTanxmebis me-7 da me-14 muxlebis debulebebis miuxedavad, Semosavali, romelSic iRebs xeISemkvreli saxelmwifos rezidenti, rogorc xelovnebis muSaki, kerZod, rogorc Teatris, kinos, radios an televiziis msaxiobi an musikosi an rogorc sportsmeni, mis mier meore xeISemkvrel saxelmwifoSi ganxorcielebuli piradi saqmianobidan, SeiZleba daibegros am meore saxelmwifoSi.

2. im SemTxvevaSi, rodesac Semosavali piradi saqmianobidan, romelSic axorcielebs xelovnebis muSaki an sportsmeni, ericxeba ara TviT xelovnebis muSaks an sportsmens, aramed sxva pirs, maSin es Semosavali, am SeTanxmebis me-7 da me-14 muxlebis debulebebis miuxedavad, SeiZleba daibegros im xeISemkvrel saxelmwifoSi, romelSic xorcieldeba xelovnebis muSakis an sportsmenis saqmianoba.

3. am muxlis pirveli da me-2 punqtebis debulebebi ar gamoiyeneba xeISemkvrel saxelmwifoSi xelovnebis muSakebis an sportsmenebis mier miRebuli Semosavlis mimarT, Tu maTi viziti am saxelmwifoSi mTlianad an ZiriTadad ganxorcielda meore xeISemkvreli saxelmwifos, misi politikuri qvedanayofebis an xelisuflebis adgilobrivi organoebis sazogadoebrivi fondebis, an im organizaciebis mxardaWeriT, romlebic aRiarebulebi arian, rogorc aramomgebiani organizaciebi an Tu amgvარი saqmianoba xorcieldeba xeISemkvrel saxelmwifoebis Soris kulturuli TanamSromlobis sferoSi gaformebuli SeTanxmebis safuZvelze.

aseT SemTxvevaSi, Semosavali ibegreba mxolod im saxelmwifoSi, romelis rezidentsac warmoaddgens es piri.

muxli 17

pensiebi

am SeTanxmebis me-18 muxlis me-2 punqtis debulebaTa Sesabamisad, warsul daqiravebul SromasTan dakavSirebiT xelSemkvreli saxelmwifos rezidentisaTvis gadaxdili pensiebi da sxva msgavsi anazRaureba ibegreba mxolod am saxelmwifoSi.

muxli 18

saxelmwifo samsaxuri

1. a) xelfasi, gasamrjelo da sxva msgavsi anazRaureba, pensis garda, romel sac xelSemkvreli saxelmwifo, misi politikuri qvedanayofi, xelisuflebis adgilobrivi organo an saxelmwifo dawesebuleba uxdis fizikuri pirs am saxelmwifos, misi politikuri qvedanayofis, xelisuflebis adgilobrivi organos an dawesebulebis mimarT gaweuli samsaxurisaTvis, ibegreba mxolod am saxelmwifoSi;

b) amasTan, amgvari xelfasi, gasamrjelo da sxva msgavsi anazRaureba ibegreba mxolod meore xelSemkvrel saxelmwifoSi, Tu samsaxuri gaweul iqna am saxelmwifoSi da fizikuri piri, romelic warmoaddgens am saxelmwifos rezidents:

(i) aris am saxelmwifos moqalaqe; an

(ii) ar gaxda am saxelmwifos rezidenti mxolod samsaxuris gawevis mizniT.

2. a) nebismieri pensia, romlis gadaxda xdeba fizikuri pirisaTvis xelSemkvreli saxelmwifos, misi politikuri qvedanayofis, xelisuflebis adgilobrivi organos an dawesebulebis mier an maT mier Seqmili fondebidan, am saxelmwifos, misi politikuri qvedanayofis, xelisuflebis adgilobrivi organos an dawesebulebisaTvis gaweuli samsaxurisaTvis, ibegreba mxolod am saxelmwifoSi;

b) amasTan, aseTi pensia ibegreba mxolod meore xeISemkvrel saxelmwifoSi, Tu fizikuri piri warmoadgens am saxelmwifos rezidentsa da moqalaqes.

3. am SeTanxmebis me-14, me-15, me-16 da me-17 muxlebis debulebebi gamoiyeneba xelfasis, gasamrjelos, sxva msgavsi anazRaurebisa da pensiebis mimarT, xeISemkvreli saxelmwifos, misi politikuri qvedanayofis, xelisuflebis adgilobrivi organos an dawesebulebis mier gaweuli komerciuli saqmianobis farglebSi ganxorcielebul momsaxurebasTan dakavSirebiT.

muxli 19

studentebi

1. anazRaureba, miRebuli studentis an stajioris mier, romelic aris an xeISemkvrel saxelmwifoSi uSualod Casvlamde iyo meore xeISemkvreli saxelmwifos rezidenti da romelic pirvelad xsenebul saxelmwifoSi imyofeba mxolod ganaTlebis miRebis an kvalifikaciis amaRlebis mizniT, Tu igi gankuTvnilia misi cxovrebis, ganaTlebis miRebis an kvalifikaciis asamaRleblad, ar ibegreba am saxelmwifoSi, Tu dafinansebis wyaro mdebareobs am saxelmwifos farglebs gareT.

2. studentis an stajioris, romelic aris an xeISemkvrel saxelmwifoSi uSualod Casvlamde iyo meore xeISemkvreli saxelmwifos rezidenti, dasaqmebidan miRebuli anazRaureba, romelsac igi iRebs pirvelad xsenebul saxelmwifoSi periodSi an periodebSi, romelTa saerTo xangrZlivoba mocemuli safinanso wlis ganmavlobaSi ar aRemateba 183 dRes, ar ibegreba pirvelad xsenebul saxelmwifoSi, Tu amgvari dasaqmeba pirdapir ukavSirdeba mis swavlas an praqtikis gavlas am meore saxelmwifoSi.

muxli 20

profesor-maswavleblebi da mecnier-muSakebi

1. profesori, maswavlebeli an mecnier-muSaki, romelic imyofeba xeISemkvrel saxelmwifoSi or wlamde periodis ganmavlobaSi, am saxelmwifos universitetSi, kolejSi, skolaSi an sxva saswavlo an kvleviT dawesebulebaSi pedagogiuri an samecniero-kvleviTi muSaobis mizniT da romelic uSualod am vizitamde iyo meore xeISemkvreli saxelmwifos rezidenti, pedagogiuri an kvleviTi samuSaodan miRebul nebismier anazRaurebaze ibegreba am meore saxelmwifoSi. amasTan, am muxlis debulebebi vrceldeba mxolod

ori wlis periodis manZilze, mas Semdeg rac fizikuri piri pirvelad eweva xe lSemkvrel saxelmwifos aRniSnuli mizniT.

2. am muxlis pirveli punqtis debulebebi gamoiyeneba kvleviTi samuSaoebidan miRebul Semosavalze, mxolod im SemTxvevaSi, Tu aseTi samuSaoebi tardeba sazogadoebrivi interesebidan gamomdinare da ara upiratesad piris an pirebis piradi sargeblobis mizniT.

muxli 21

sxva Semosavlebi

1. xe lSemkvreli saxelmwifos rezidentis Semosavlis saxeebi, romlebic ar aris ganxiluli am SeTanxmebis wina muxlebSi, maTi warmoSobis adgilis miuxedavad, ibegreba mxolod am saxelmwifoSi.

2. am muxlis pirveli punqtis debulebebi ar gamoiyeneba Semosavlebis mimarT, romlebic gansxvavdeba am SeTanxmebis me-6 muxlis me-2 punqtiT gansazRvruli uZravi qonebidan miRebuli Semosavlisagan, Tu aseTi Semosavlis mimRebi warmoadgens erti xe lSemkvreli saxelmwifos rezidents da Tavis saqmianobas axorcielebs meore xe lSemkvrel saxelmwifoSi iq ganTavsebuli mudmivi dawesebulebis meSveobiT da ufleba an qoneba, romlebitan dakavSirebiT xdeba Semosavlis gadaxda, uSualod aris ukavSirdeba aseT mudmiv dawesebulebas. aseT SemTxvevaSi, gamoiyeneba am SeTanxmebis me-7 muxlis debulebebi.

muxli 22

kapitali

1. kapitali, warmodgenili am SeTanxmebis me-6 muxliT gansazRvruli uZravi qonebiT, romelsac flobs xe lSemkvreli saxelmwifos rezidenti da romelic mdebareobs meore xe lSemkvrel saxelmwifoSi, SeiZleba daibegros am meore saxelmwifoSi.

2. kapitali, warmodgenili moZravi qonebiT, romelic qmnis erti xe lSemkvreli saxelmwifos sawarmos meore xe lSemkvrel saxelmwifoSi arsebuli mudmivi dawesebulebis komerciuli qonebis nawils, SeiZleba daibegros am meore saxelmwifoSi.

3. kapitali, romelic warmodgenilia saerTaSoriso gadazidvebSi eqsploatirebuli sazRvao gemebiTa da sahaero xomaldebiT an maT eqsploataciasTan dakavSirebuli moZravi qonebiT, ibegreba mxolod

im xelSemkvrel saxelmwifoSi, sadac mdebareobs sawarmos faqtiuri marTvis adgili.

4. xelSemkvreli saxelmwifos rezidentis kapitalis yvela sxva elementi ibegreba mxolod am saxelmwifoSi.

muxli 23

ormagi dabegvris gamoricxva

ormagi dabegvra gamoricxuli iqneba Semdegnairad:

1. avstriaSi:

a) rodesac avstriis rezidenti iRebs Semosavls an flobs kapitalis, romelic am SeTanxmehis debulebebis Sesabamisad, SeiZleba daibegros saqarTveloSi, maSin avstrias am punktis b) da c) qvepuntebis debulebebis Tanaxmad, SeuZlia amgvari Semosavali an kapitali gaTavisuflos gadasaxadisagan;

b) rodesac avstriis rezidenti iRebs Semosavlebis iseT saxeebs, romlebic me-10 muxlis debulebebis Sesabamisad, SeiZleba daibegros saqarTveloSi, avstrias SeuZlia dauSvas am rezidentis Semosavalze gadasaxadidan gamoqviTva, romlis moculoba saqarTveloSi gadaxdili gadasaxadis toli iqneba. aseTi gamoqviTva, amastan, ar unda aRematebodes gadasaxadis im nawils, romelic gamoqviTvamde iyo daangariSebuli da miewereba saqarTveloSi miRebul Semosavlis saxeebs;

c) rodesac am SeTanxmehis nebismieri debulebis Sesabamisad, avstriis rezidentis mier miRebuli Semosavali an mis mflobelobaSi arsebuli kapitali gaTavisuflebulia dabegvrisagan avstriaSi, miuxedavad amisa, avstrias SeuZlia am rezidentis darCenil Semosavalze an kapitalze gadasaxadis odenobis gaangariSebis dros gaiTvaliswinos am rezidentis gadasaxadisgan gaTavisuflebuli Semosavali an kapitali.

2. saqarTveloSi:

Tu saqarTvelos rezidenti iRebs Semosavals an flobs kapitalis, romelic am SeTanxmehis debulebebis Sesabamisad SeiZleba daibegros avstriaSi, maSin saqarTvelo dauSvebs am rezidentis Semosavalze an kapitalze gadasaxadidan gamoqviTvas, romlis moculoba avstriaSi gadaxdili gadasaxadis toli iqneba. aseTi gamoqviTva, amastan, ar unda aRematebodes Semosavalze an kapitalze gadasaxadis im nawils,

romelic gamoqviTvamde iyo daangariSebuli da miewereba Semosavals an kapitalis, romelic SesaZloa daibegros avstriaSi.

muxli 24

diskriminaciis Tavidan acileba

1. xelSemkvreli saxelmwifos nacionaluri pirebi ar daeqvemdebarebian meore saxelmwifoSi gansxvavebul an ufro mZime pirobebiT dabegvras an nebismier masTan dakavSirebul moTxovnebs, romlebsac eqvemdebarebian an SeiZleba daeqvemdebaron am meore saxelmwifos nacionaluri pirebi imave garemoebebSi, kerZod, rezidenciis TvalsazrisiT. es debuleba, am SeTanxmebis pirveli muxlis debulebebis miuxedavad, gamoiyeneba agreTve im pirebis mimarT, romlebic ar arian erTi an orive xelSemkvreli saxelmwifos rezidentebi.

2. moqalaqebis armqone pirebi, romlebic warmoadgenen xelSemkvreli saxelmwifos rezidentebis, arc erT xelSemkvrel saxelmwifoSi ar unda daeqvemdebaron gansxvavebul an ufro mZime pirobebiT dabegvras an nebismier masTan dakavSirebul moTxovnebs, romlebsac eqvemdebarebian an SeiZleba daeqvemdebaron am saxelmwifoTa nacionaluri pirebi imave garemoebebSi, kerZod, rezidenciis TvalsazrisiT.

3. erTi xelSemkvreli saxelmwifos sawarmos meore xelSemkvrel saxelmwifoSi kutvnili mudmivi dawesebulebis dabegvra ar unda ganxorციეღdes naklebad xelsayrel pirobebsi, vidre im sawarmota dabegvra, romlebic analogiur saqmianobas axorციეღeben am meore saxelmwifoSi. es debuleba ar unda iqnes gagebuli ise, TiTqos is xelSemkvrel saxelmwifos avaldebuledes meore xelSemkvreli saxelmwifos rezidentebis romelime gadasaxadisgan gaTavisuflebas, maTTvis raime sagadasaxado SeRavatis miniWebas an gadasaxadis Sencirebas maTi samoqalaqo statusis an ojaxuri mdgomareobis safuzvelze, romlebsac is aniwebs sakuTar rezidentebis.

4. im SemTxvevebis garda, rodesac gamoiyeneba am SeTanxmebis me-9 muxlis pirveli punqtis, me-11 muxlis me-5 punqtis an me-12 muxlis me-4 punqtis debulebebi, erTi xelSemkvreli saxelmwifos mier meore xelSemkvreli saxelmwifos rezidentisatvis gadaxdili procenti, roalti an sxva gadasaxdelebi, am sawarmos dasabegri mogebis gansazRvris mizniT eqvemdebareba igive pirobiT gamoqviTvas, rogorc es moxdeboda pirvelad xsenebuli saxelmwifos rezidentTan mimarTebsi. analogiurad, erTi xelSemkvreli saxelmwifos sawarmos nebismieri davalianeba meore xelSemkvreli

saxelmwifos rezidentis mimarT, am sawarmos dasabegri kapitalis gansazRvris mizniT, eqvemdebareba igive pirobebiT gamoqvITvas, rogorc es moxdeboda pirvelad xsenebuli saxelmwifos rezidentis SemTxvevaSi.

5. xelSemkvreli saxelmwifos sawarmoebi, romelTa kapitali mTlianad an nawilobrivi ekuTvnis, an pirdapir an arapirdapir kontroldeba meore xelSemkvreli saxelmwifos erTi an ramdenime rezidentis mier, pirvelad xsenebul saxelmwifoSi ar unda daeqvemdebaron gansxvavebul an ufro mZime pirobebiT dabegvras an masTan dakavSirebul nebismier moTxovnebs, romlebsac eqvemdebarebian an SeiZleba daeqvemdebaron pirvelad xsenebuli saxelmwifos sxva msgavsi sawarmoebi.

6. am muxlis debulebebi gamoiyeneba im gadasaxadebis mimarT, romlebic warmoadgenen am SeTanxmebis sagans.

muxli 25

urTierTSeTanxmebis procedura

1. Tu piri TvliS, rom erTi an orive xelSemkvreli saxelmwifos moqmedeba iwvevs an gamoiwvevs mis dabegvras am SeTanxmebis debulebebis sawinaaRmdegod, mas SeuZlia, misi uflebebis dacvis am saxelmwifoTa Sidasaxelmwifoebrivi kanonmdeblobebiT gaTvaliswinebuli zomebisgan damoukideblad, Tavisi saqme gansaxilvelad waradginos im xelSemkvreli saxelmwifos kompetentur organoSi, romlis rezidentsac igi warmoadgens; an, Tu misi SemTxveva eqvemdebareba am SeTanxmebis 24-e muxlis pirveli punktis moqmedebas, im saxelmwifoSi, romlis nacionalur pirsac igi warmoadgens. gancxadeba wardgenil unda ignas am SeTanxmebis debulebaTa Seusabamod dabegvris gamomwvevi moqmedebis Sesaxeb pirveli Setyobinebidan sami wlis ganmavlobaSi.

2. Tu kompetenturi organo gancxadebas dasabuTebulad CaTvliS da ar SeuZlia sakiTxis damakmayofileblad gadawyveta damoukideblad, unda Seecados meore xelSemkvreli saxelmwifos kompetentur organoTan SeTanxmebiT gadawyvitos sakiTxi am SeTanxmebis debulebebTan Seusabamo dabegvris Tavidan acilebis mizniT. nebismieri miRweuli SeTanxmeba eqvemdebareba aRsrulebas xelSemkvrel saxelmwifoTa Sidasaxelmwifoebrivi kanonmdeblobebiT gaTvaliswinebuli droiTi SezRudvebis miuxedavad.

3. xelSemkvrel saxelmwifoTa kompetenturi organoebi urTierTSeTanxmebis safuZvelze Seecdebian gadaWran nebismieri

sirtule an gaugebroba, romlebic warmoiSoba am Setanxmebis ganmartebis an gamoyenebis dros. ormagi dabegvris Tavidan acilebis mizniT, maT SeuZliaT, agreTve, erTmaneTTan konsultaciebi awarmoon am SetanxmebiT gauTvaliswinebel SemTxvevebSic.

4. xelSemkvrel saxelmwifoTa kompetentur organoebis, wina punqtibus gagebaSi Setanxmebis miRwevis mizniT, SeuZliaT erTmaneTTan pirdapiri kontakti iqonion, maT Soris, maTi an maTi warmomadgenlebis monawileobiT Semdgari erToblivi komisiis saSualebiT.

muxli 26

informaciis gacvla

1. xelSemkvreli saxelmwifoebis kompetenturi organoebi cvlian im informacias, romelic gauTvaliswinebulia am Setanxmebis debulebebiT an xelSemkvreli saxelmwifoebis Sidasaxelmwifoebrivi kanonmdeblobiT im gadasaxadebTan mimarTebaSi, romlebsac moicavs es Setanxmeba da romlebiT dabegvra ar ewinaaRmdegeba am Setanxmebas. informaciis gacvla ar aris SezRuduli am Setanxmebis pirveli muxliT. xelSemkvreli saxelmwifoebis mier miRebuli nebismieri informacia iTvleba konfidencialurad, iseve, rogorc am saxelmwifos Sidasaxelmwifoebrivi kanonmdeblobis farglebSi miRebuli informacia da maTi gacnoba SeuZliaT mxolod im pirebs an uflebamosil organoebis (sasamarTloebisa da administraciuli organoebis CaTvliT), romelTa kompetencias warmoadgens im gadasaxadebis dakisreba an akrefa, izulebiti wesiT amoReba an sasamarTlo devna an im gadasaxadebTan dakavSirebuli saCivrebis ganxilva, romlebsac exeba pirveli winadadeba, es pirebi an organoebi am informacias gamoiyeneben mxolod dasaxelebuli miznebisaTvis. maT SeuZliaT am informaciis gamoyeneba sasamarTlos Ria sxdomaze an samarTlebrivi gadawyvetilebebis miRebis dros. TviT aseT SemTxvevebSic ki, pirovnebasTan dakavSirebuli informaciis konfidencialuroba SesaZloa dairRves mxolod imdenad, ramdenadac es aucilebelia sxva piris kanonieri interesebis an sazogadoebrivi interesebis dasacavad.

2. am muxlis pirveli punqtis debulebebi arc erT SemTxvevaSi ar unda iqnes gagebuli ise, TiTqos xelSemkvrel saxelmwifos ekisreba valdebuliba:

a) gaataros administraciuli Ronisziebei, rom lebic ewinaaRmdegeba erTi an meore xeISemkvreli saxelmwifos kanonmdeblobas an administraciul praqtikas;

b) miawodos informacia, romlis mopoveba ar aris nebadarTuli erTi an meore xeISemkvreli saxelmwifos kanonmdeblobiT an Cveulebrivi administraciuli praqtikiT;

c) gasces informacia, romelmac SesaZloa gaamJRavnos nebismieri savaWro, samewarneo, samrewvelo, komerciuli an profesiuli saidumloeba an savaWro procesi an iseTi informacia, romlis gamJRavnebac ewinaaRmdegeba sazogadoebriv interesebs an saerTasoriso praqtikaSi miRebul principebs, kerZod, monacemTadacvis sferoSi.

muxli 27

diplomatiuri warmomadgenlobebisa da sakonsulo dawesebulebebis TanamSromlebi

es SeTanxmeba gavlenas ver moaxdens diplomatiuri warmomadgenlobebisa da sakonsulo dawesebulebebis TanamSromleTa sagadasaxado privilegiebze, romlebic dadgenilia saerTasoriso samarTlis sayoveltao normebis an specialuri SeTanxmebebis debulebebis safuzvelze.

muxli 28

ZalaSi Sesvლა

1. xeISemkvreli saxelmwifoebi diplomatiuri arxebis saSualebiT erTmaneTs acnobeben am SeTanxmebis ZalaSi Sesasvlelad saWiro maTi kanonmdeblobiT gatvaliswinebuli procedurebis dasrulebis Sesaxeb.

2. es SeTanxmeba ZalaSi Sedis xeISemkvrel saxelmwifoTa mier SeTanxmebis ZalaSi Sesvლისათვის saWiro Sidasaxelmwifoebrivi procedurebis dasrulebis Sesaxeb ukanaskneli werilobiTi Setyobinebis miRebis dRidan mesame Tvis pirvel dRes. am SeTanxmebis debulebebi gadasaxadebis mimarT gamoiyeneba nebismier sagadasaxado wels, romelic daiwyeba SeTanxmebis ZalaSi Sesvლის wlis momdevno kalendaruli wlis pirveli ianvridan an mis Semdeg.

muxli 29

moqmedebis Sewyveta

es SeTanxmeba ZalaSia vidre erT-erTi xeISemkvreli saxelmwifo ar Sewyvets mis moqmedebas. TiToeul xeISemkvrel saxelmwifos SeuZlia Sewyvitos SeTanxmeba misi ZalaSi Sesvlis dRidan 5 wlis gasvlis Semdeg, kalendaruli wlis dasrulebamde sul mcire eqvsi TviT adre meore xeISemkvreli saxelmwifosaTvis SeTanxmebis Sewyvetis Taobaze diplomatiuri arxebiT werilobiti Setyobinebis saSualebiT. aseT SemTxvevaSi, SeTanxmeba wyvets moqmedebas gadasaxadebis mimarT nebismier sagadasaxado wels, romelic daiwyeba SeTanxmebis Sewyvetis Taobaze Setyobinebis micemis wlis momdevno kalendaruli wlis pirveli ianvridan an mis Semdeg.

ris dasturadac, am SeTanxmebas xeli moaweres orive xelSemkvreli
saxelmwifos saTanado uflebamosilebiT aRWurvilma pirebma.

Sedgenilia 2005 wlis 11 aprils q. venaSi, or pirad, TiToeuli
germanul, qarTul da inglisur enebze. yvela teqsti Tanabrad
aUTenturia. germanul da qarTul teqstebS Soris gansxvavebis
SemTxvevaSi, upiratesoba eniWebi teqsts inglisur enaze.

avstriis respublikis saxelIT

saqarTvelos saxelIT

ursula plasniki

salome zurabiSvili

o q m i

Semosavlebsa da kapitalze ormagi dabegvris Tavidan acilebis Sesaxeb SeTanxmebis xel moworis dros, romelic daido avstriis respublikasa da saqarTvelos Soris, xel momwerni SeTanxmdnen, rom Semdegi debu lebebi warmoadgenen SeTanxmebis ganuyofel nawils:

1. me-2 muxlis pirvel punktTan mimarTebaSi:
termini -politikuri qvedanayofebi- saqarTvelos SemTxvevaSi niSnavs teritoriul-administraciul qvedanayofebis.

2. me-3 muxlis pirveli punktis k) qvepunktTan mimarTebaSi:
termins -biznesi- saqarTvelos SemTxvevaSi aqvs igive mniSvneloba, rac ekonomikur saqmianobas.

3. me-3 muxlis pirvel punktTan mimarTebaSi:
termini -kapitali- niSnavs uzrav da moZrav qonebas. igi kerZod moicavs, magram ar Semoifargleba, naRd fuls, aqciebs an qonebrivi uflebebis damadasturebel sxva dokumentebs, obligaciebs an sxva savale valdebulebebs. is agreTve moicavs patentebs, sasaqonlo niSnebs, saavtoro uflebebs an sxva msgavs uflebebsa da qonebas.

4. me-7 muxlTan mimarTebaSi:
termini -mogeba- moicavs amxanagobaSi monawile nebismieri partnioris mier miRebul mogebas.

5. me-13 muxlis me-5 punktTan mimarTebaSi:
xel Semkvreli saxelmwifos ufleba dabegros gadasaxadis gadamxdelis qoneba, romelic iyo misi rezidenti, izRudeba aqciebis Rirebulebis namatiT mxolod im periodSi, romelic gadasaxadis gadamxdeli am saxelmwifos rezidents warmoadgenda.

6. me-16 muxlis me-3 punktTan mimarTebaSi:
me-3 punkti aseve gamoiyeneba im iuridiuli pirebis mimarT, romlebic warmoadgenen orkestrebs, Teatrebs da sabaletod dasebs, aseve kulturis amgvari dawesebulebebis TanamSromlebis mimarT, Tu aseTi iuridiuli pirebi warmoadgenen aramomgebian organizaciebs da Tu es dadasturebulia rezidentis qveynis uflebamosili organos mier.

7. 21-e muxlTan mimarTebaSi:
a) xel Semkvreli saxelmwifos rezidentis mier meore xel Semkvrel saxelmwifoSi miRebuli Semosavali, romelic mas miekurtvneba sasarcelo motxovnis dakmayofilebis safuzvelze, ar daibgreba pirvelad xsenebul saxelmwifoSi, Tu aseTi

Semosavali gadasaxadisgan gaTavisuflebulia meore xelSemkvreli saxelmwifos kanonmdeblobis Sesabamisad. am qvepungtis miznebisatvis, aseTi Semosavlebi agreTve moicavs anazRaurebbs kriminaluri qmedebebis, vaqcinaciis an sxva msgavsi mizezebis Sedegad miyenebuli zaralisaTvis;

b) a) qvepungtiT gaTvaliswinebuli Semosavali mxedvelobaSi ar iqneba miRebuli gamoqviTvis progresuli meTodis gamoyenebis dros.

8. SeTanxmebis interpretacia:

SeTanxmebis debulebbs, romlebic Sedgenilia Semosavlebsa da kapitalze ormagi dabegvris Tavidan acilebis Sesaxeb OECD-is konvenciis modelis debulebaTa Sesabamisad, eqnebaT igive mniSvneloba, rac maT aqvT OECD-is modelis komentarebSi. wina winadadebis Sinaarsi ar gavrceledeba Semdegze:

a) romelime xelSemkvreli saxelmwifos mier OECD-is modelis an misi komentarebis farglebSi gakeTebuli nebismieri daTqmis an Senisvnis mimarT;

b) am oqmiT dafiqsirebuli nebismieri sawinaaRmdago interpretaciis mimarT;

c) SeTanxmebis ZalaSi Sesvlis Semdeg uflebamosil organoebS Soris SeTanxmebuli nebismieri sawinaaRmdago interpretaciis mimarT.

OECD-is komentarebi, romelic SesaZloa drodadro gadaisinjos, 1969 wlis 23 maisis saerTasorisoxe xelSekrulebebis Sesaxeb venis konvenciis gagebiT warmoadgens interpretaciis saSualebas.

ris dasturadac, am oqms xeli moaweres orive xelSemkvreli saxelmwifos saTanado uflebamosilebiT aRWurvilma pirebma.

Sedgenilia 2005 wlis 11 aprils q. venaSi, or pirad, TiToeuli germanul, qarTul da inglisur enebze. yvela teqsti Tanabrad autenturia. germanul da qarTul teqstebS Soris gansxvavebis SemTxvevaSi upiratesoba eniWeba teqsts inglisur enaze.

avstriis respublikis saxel iT

saqarTvelos saxel iT

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