S e T a n x m e b a

saqarTvelosa
da
espaneTis samefos Soris

Semosavlebsa da kapitalze
ormagi dabegvris Tavidan acilebisa da
gadasaxadebis gadauxdelobis aRkveTis
Sesaxeb

saqarTvelo
da
espaneTis samefo

surT ra xeli Seuwyon da gaaZlieron ekonomikuri, kulturuli da samecniero urTierTobebi Semosavlebsa da kapitalze ormagi dabegvris Tavidan acilebis SeTanxmebis dadebis gziT,

SeTanxmdnen Semdegze:

Tavi I
SeTanxmebis regulirebis sfero

muxli 1
pirebi, romlebzec vrceldeba SeTanxmeba
es SeTanxmeba vrceldeba pirebze, romlebic arian erTi an orive xel Semkvreli saxel mwifos rezidentebi.

muxli 2
gadasaxadebi, romlebzec vrceldeba SeTanxmeba
1. es SeTanxmeba vrceldeba xel Semkvreli saxel mwifos 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 da aseve kapitalis afasebiT miRebuli Semosavali.

3. arsebuli gadasaxadebi, romlebzec vrceldeba es SeTanxmeba:
   a) saqarTveloSi:
      (i) mogebis gadasaxadi;
      (ii) saSemosavlo gadasaxadi;
      (iii) qonebis gadasaxadi;
         (SemdgomSi "saqarTvelos gadasaxadi").
   b) espaneTSi:
      (i) fizikur pirTa saSemosavlo gadasaxadi;
      (ii) korporaciuli gadasaxadi;
      (iii) ararezidentebis saSemosavlo gadasaxadi;
      (iv) kapitalze gadasaxadi; da
      (v) adgilobrivi gadasaxadebi Semosavlebsa da kapitalze;
        (SemdgomSi ~espaneTis gadasaxadi").

4. es SeTanxmeba aseve vrceldeba yvela identur an arsebiTad analogiur gadasaxadebze, romlebic am SeTanxmebaze xelmoweris Semdeg dawesebulia arsebuli gadasaxadebis damatebiT an maT nacvlad. xel Semkvrel saxelmwifoTa kompetenturi organoebi erTmaneTs acnobeben TavianT Sesabamis sagadasaxado kanonmdeblobebSi Setanili arsebiTi cvlilebebis Sesaxeb.

Tavi II
gansazRvrebebi

muxli 3
zogadi gansazRvrebebi

1. am SeTanxmebis miznebisaTvis, Tu konteqstidan sxva ram ar gamomdinareobs:
   a) termini "saqarTvelo" niSnavs saerTaSoriso Tanamegobrobis mier aRiarebul teritorias saqarTvelos saxelmwifo sazRvrebSi, maT Soris saxmeleTo sivrces, Sida wylebsa da teritoriul zRvas, maT zemoT sahaero sivrces, romlebzec saqarTvelo axorcielebs Tavis suverenitets; aseve mis teritoriul zRvasTan mimdebare zonas, gansakuTrebul ekonomikur zonasa da kontinentur Sels, romelTa

mimarT saqarTvelos SeuZlia ganaxorcielos Tavisi suverenuli uflebebi saerTaSoriso samarTlis Sesabamisad;

b) termini "espaneTi" niSnavs espaneTis samefos da rodesac gamoiyeneba geografiuli mniSvnelobiT, niSnavs espaneTis samefos teritorias, Sida wylebis, sahaero sivrcis, teritoriuli zRvisa da teritoriuli zRvis miRma mdebare nebismieri sivrcis CaTvliT, romelTa mimarT espaneTis samefo, saerTaSoriso samarTlis Sesabamisad da misi Sida kanonmdeblobis gamoyenebiT axorcielebs an SesaZloa momavalSi ganaxorcielos Tavisi iurisdiqcia an suverenuli uflebebi zRvis fskeris, misi wiaRisa da mimdebare wylebis, agreTve maTi bunebrivi resursebis mimarT.

c) termini "xel Semkvreli saxelmwifo" da "meore xel Semkvreli saxelmwifo" niSnavs saqarTvelos an espaneTs, 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 saxelmwifos sawarmo" da "meore xel Semkvreli saxelmwifos sawarmo" Sesabamisad niSnavs sawarmos, romlis marTva xorcieldeba erTi xel Semkvreli saxelmwifos rezidentis mier da sawarmos, romlis marTva xorcieldeba meore xel Semkvreli saxelmwifos rezidentis mier;

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

h) termini "kompetenturi organo" niSnavs:

(i) saqarTveloSi: finansTa saministros an mis uflebamosil warmomadgenels;

(ii) espaneTSi: ekonomikisa da finansTa ministrs an mis uflebamosil warmomadgenels;

i) termini "nacionaluri piri" niSnavs:

(i) nebismier fizikur pirs, romelsac aqvs xel Semkvreli saxelmwifos nacionaloba an moqalaqeoba; da

(ii) nebismier iuridiul pirs, amxanagobas an asociacias, romelic am statuss iRebs xel Semkvreli saxelmwifos moqmedi kanonmdeblobis safuZvelze.

2. xel Semkvreli saxelmwifos mier am SeTanxmebis nebismier dros gamoyenebisas nebismier termins, romelic ar aris masSi gansazRvruli, Tu konteqstidan sxva ram ar gamomdinareobs, eqneba is mniSvneloba, rac mas

eniWeba am dros am saxel mwifos kanonmdebl obiT im gadasaxadebis mimarT, roml ebzec vrcel deba es SeTanxmeba. xel Semkvrel i saxel mwifos sagadasaxado kanonmdebl obaSi arsebul i terminebis gansazRvrebebs upiratesoba eniWebaT im gansazRvrebebTan mimarTebaSi, roml ebic maT gaaCniaT am saxel mwifos sxva kanonebiT.

muxl i 4
rezidenti

1. am SeTanxmebis miznebidan gamomdinare, termini "xel Semkvrel i saxel mwifos rezidenti" niSnavs nebismier pirs, roml ic am saxel mwifos kanonmdebl obis Sesabamisad eqvemdebareba dabegvras misi mudmivi sacxovrebel i adgil is, faqtobrivad yofnis adgil is, marTvis adgil is an anal ogiuri Sinaarsis mqone nebismieri sxva kriteriumis safuZvel ze da aseve moicavs am saxel mwifos, mis nebismier pol itikur-administraciul qvedanayofs an xel isufl ebis adgil obriv organos. es termini, amasTan, ar moicavs pirs, roml ic am saxel mwifoSi dabegvras eqvemdebareba mxol od masSi arsebul wyarodan an iq ganTavsebul i kapital idan miRebul Semosavl ebTan dakavSirebiT.

2. im SemTxvevaSi, rodesac am muxl is pirvel i punqtis debul ebaTa Sesabamisad, fizikuri piri aris orive xel Semkvrel i saxel mwifos rezidenti, misi statusi ganisazRvreba Semdegnairad:
  a) is CaiTvl eba mxol od im saxel mwifos rezidentad, sadac mas aqvs mudmivi sacxovrebel i; Tu mas mudmivi sacxovrebel i aqvs orive saxel mwifoSi, is CaiTvl eba mxol od im saxel mwifos rezidentad, sadac mas gaaCnia ufro mWidro piradi da ekonomikuri kavSirebi (sasicocxl o interesebis centri);
  b) Tu SeuZl ebel ia im saxel mwifos dadgena, sadac mas aqvs sasicocxl o interesebis centri, an Tu mas ar aqvs mudmivi sacxovrebel i adgil i arc erT am saxel mwifoSi, is CaiTvl eba mxol od im saxel mwifos rezidentad, sadac igi Cveul ebriv cxovrobs;
  c) Tu is Cveul ebriv cxovrobs orive saxel mwifoSi an ar cxovrobs arc erT maTganSi, is CaiTvl eba mxol od im saxel mwifos rezidentad, roml is 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.

3. im SemTxvevaSi, rodesac am muxl is pirvel i punqtis debul ebaTa Sesabamisad, piri, garda fizikuri pirisa, aris orive xel Semkvrel i saxel mwifos rezidenti, igi CaiTvl eba mxol od im saxel mwifos rezidentad, sadac mdebareobs misi faqtobrivi marTvis adgil i.

muxli 5
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) saxelosnos da
   f) maRaros, navTobis, an gazis WaburRils, kariers an bunebrivi resursebis mopovebis nebismier sxva adgils.

3. samSeneblo moedani an 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) Senoba-nagebobebis gamoyenebas sawarmos kuTvnili saqonlis an Sualeduri produqtis 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.

5. 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 xelSemkvrel saxelmwifoSi sawarmos saxeliT kontraqtis dadebis uflebamosilebas, maSin es sawarmo am piris mier sawarmosaTvis ganxorcielebul nebismier saqmianobasTan mimarTebiT ganixileba am saxelmwifoSi 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.

6. 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.

7. is faqti, rom kompania, romelic aris erTi xel Semkvreli saxel mwifos rezidenti, 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.

Tavi III
Semosavlebis dabegvra

muxli 6
Semosavali uZravi qonebidan

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

2. termins "uZravi qoneba" eqneba is mniSvneloba, romelic mas gaaCnia im xel Semkvreli saxel mwifos kanonmdeblobiT, romelSic 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. Tu aqciebis floba an sxva uflebebi, aseTi aqciebis an uflebebis mflobels pirdapir an arapirdapir aZlevs uflebas gankargos uZravi

qoneba, maSin gankargvis amgvari uflebis pirdapiri gamoyenebis, gaqiravebis
an nebismieri sxva formiT gamoyenebis Sedegad miRebuli Semosavali
SeiZleba daibegros im xel Semkvrel saxelmwifoSi, romelSic mdebareobs
uZravi qoneba.

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

muxli 7
mogeba ekonomikuri saqmianobidan

1. xel Semkvreli saxelmwifos sawarmos mogeba ibegreba mxolod am
saxelmwifoSi, Tu es sawarmo Tavis saqmianobas meore xel 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 xel Semkvreli saxelmwifos sawarmo meore xel Semkvrel
saxelmwifoSi axorcielebs saqmianobas iq ganlagebuli mudmivi
dawesebulebis meSveobiT, TiToeul xel Semkvrel 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, im sawarmos mimarT
sruliad damoukidebeli moqmedebiT, romlis mudmiv dawesebulebasac is
warmoadgens.

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

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

5. wina punqtebis miznebidan gamomdinare, mudmivi dawesebulebisaTvis
misakuTnebeli mogeba yovelwliurad ganisazRvreba erTi da igive
meTodiT Tu ar aris sxvagvarad gansazRvris raime damajerebeli da
sakmarisi mizezi.

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

muxli 8
sazRvao da sahaero transporti

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

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

3. am muxlis pirveli punqtis debulebebi aseve vrceldeba pulSi, erTobliv saqmianobaSi an saerTaSoriso saoperacio saagentoebis muSaobaSi monawileobiT miRebul mogebaze.

muxli 9
urTierTdamokidebuli sawarmoebi.

1. im SemTxvevaSi rodesac:
  a) xelSemkvreli saxelmwifos sawarmo pirdapir an arapirdapir monawileobs meore xelSemkvreli saxelmwifos sawarmos marTvaSi, kontrolSi an kapitalSi, an
  b)   erTi da igive pirebi pirdapir an arapirdapir monawileoben erTi xelSemkvreli saxelmwifos sawarmosa da meore xelSemkvreli saxelmwifos 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, romelic am pirobebis ar arsebobis SemTxvevaSi warmoeSveboda romelime maTgans, magram am pirobebis arsebobis gamo ar warmoeSva, SeiZleba CarTul iqnas am sawarmos mogebaSi da daibegros Sesabamisad.

2. im SemTxvevaSi, rodesac xelSemkvreli saxelmwifo am saxelmwifos sawarmos mogebaSi rTavs _ da Sesabamisad gadasaxadiT begravs _ im mogebas, romel Tan mimarTebaSi meore xelSemkvreli saxelmwifos sawarmo daeqvemdebara dabegvras am meore saxelmwifoSi, da meore saxelmwifo aRiarebs, rom aseTi saxiT CarTuli mogeba warmoadgens mogebas, romelic SeiZleba 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 iqnes gaTvaliswinebuli am SeTanxmebis sxva debulebebic, xolo aucileblobis

SemTxvevaSi xel Semkvrel saxel mwifoTa kompetenturi organoebi erTmaneTTan gamarTaven konsultaciebs.

muxli 10
dividendebi

1. xel Semkvreli saxel mwifos rezidenti kompaniis mier meore xel Semkvreli saxel mwifos rezidentisaTvis gadaxdili dividendebi SeiZleba daibegros am meore saxel mwifoSi.

2. amasTan, amgvari dividendebi SesaZloa agreTve daibegros im xel Semkvrel saxel mwifoSi, romlis rezidentsac warmoadgens dividendebis gadamxdeli kompania, am saxel mwifos kanonmdeblobis Sesabamisad, magram, Tu dividendebis beneficiuri mflobeli warmoadgens meore xel Semkvreli saxel mwifos rezidents, maSin aseTi saxiT gadaxdili gadasaxadi ar unda aRematebodes:

   a) dividendebis saerTo Tanxis 0 procents, Tu beneficiuri mflobelia kompania (garda amxanagobisa), romelic pirdapir flobs dividendebis gadamxdeli kompaniis kapitalis sul mcire 10 procents.
   b) dividendebis mTliani Tanxis 10 procents yvela sxva SemTxvevaSi.
   es punqti ar Seexeba kompaniis im mogebebis dabegvras, saidanac gadaixdeba dividendebi.

3. am muxlSi gamoyenebisas, termini "dividendi" niSnavs Semosavals aqciebidan, damfuZnebel Ta 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 Semkvreli saxel mwifos kanonmdeblobis Sesabamisad, romlis rezidentsac warmoadgens mogebis gamanawilebeli kompania.

4. am muxlis 1-li da me-2 punqtebis debulebebi ar gamoiyeneba, Tu dividendebis beneficiuri mflobeli aris xel Semkvreli saxel mwifos rezidenti, axorcielebs saqmianobas meore xel Semkvrel saxel mwifoSi, romlis 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, romlis safuZvel zec xdeba dividendebis gadaxda uSualod ukavSirdeba aseT mudmiv dawesebulebas an aseT fiqsirebul bazas. aseT SemTxvevaSi gamoiyeneba am SeTanxmebis me-7 an me-14 muxlis debulebebi.

5. rodesac xel Semkvreli saxel mwifos rezidenti kompania meore xel Semkvrel saxel mwifoSi iRebs Semosavals an mogebas, am meore saxel mwifos ar SeuZlia kompanias gadasaxadi daakisros gadaxdil dividendebze, garda im SemTxvevisa, rodesac aseTi dividendebis gadaxda xdeba am meore saxel mwifos rezidentisTvis, an rodesac floba, romlis

safuZvel zec xdeba dividendebis gadaxda, uSual od ukavSirdeba am meore saxel mwifoSi arsebul mudmiv dawesebul ebas an fiqsirebul bazas. meore saxel mwifos aseve ar SeuZl ia dabegros kompaniis gaunawil ebel i mogeba im SemTxvevaSic ki, Tu gadaxdil i dividendebi an gaunawil ebel i mogeba mTl ianad an nawil obriv Sedgeba am meore saxel mwifoSi warmoSobil i mogebidan an Semosavl idan.

muxl i 11
procenti

1. xel Semkvrel saxel mwifoSi warmoSobil i da meore xel Semkvrel i saxel mwifos rezidentis beneficiur mfl obel obaSi arsebul i procenti ibegreba mxol od am meore saxel mwifoSi.

2. termini "procenti" am muxl Si gamoyenebisas niSnavs Semosaval s nebismieri saxis saval e moTxovnidan, misi ipoTekuri uzrunvel yofisa da moval is mogebaSi monawil eobis ufl ebis arsebobis miuxedavad. kerZod, Semosaval s saxel mwifo fasiani qaRal debidan da Semosaval s obl igaciebidan an saval e val debul ebebidan maTze daricxul i premiebisa da mogebebis CaTvl iT. am muxl is miznebidan gamomdinare, jarimebi dagvianebul gadaxdaze procentad ar ganixil eba.

3. am muxl is pirvel i punqtis debul ebebi ar gamoiyeneba, Tu procentis beneficiuri mfl obel i, aris xel Semkvrel i saxel mwifos rezidenti, romel ic Tavis saqmianobas axorciel ebs meore xel Semkvrel saxel mwifoSi, sadac warmoiSoba procenti iq arsebul i mudmivi dawesebul ebis meSveobiT an axorciel ebs am meore saxel mwifoSi damoukidebel pirad momsaxurebas iq ganTavsebul i fiqsirebul i bazis meSveobiT da saval e moTxovna, roml is safuZvel zec xdeba procentis gadaxda, uSual od ukavSirdeba aseT mudmiv dawesebul ebas an aseT fiqsirebul bazas. aseT SemTxvevaSi Sesabamisad gamoiyeneba am SeTanxmebis me-7 an me-14 muxl is debul ebebi.

4. Tu procentis gadamxdel sa da beneficiur mfl obel s Soris Soris, an orive maTgansa da romel ime mesame pirs Soris gansakuTrebul urTierTobaTa arsebobis gamo, procentis Tanxa, im saval e val debul ebis gaTval iswinebiT, roml is safuZvel zec xdeba misi gadaxda, aWarbebs Tanxas, romel ic SeTanxmebul i iqneboda gadamxdel sa da beneficiur mfl obel s 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 i saxel mwifos kanonmdebl obis Sesabamisad, am SeTanxmebis sxva debul ebebis gaTval iswinebiT.

muxli 12
roialti

1. xel Semkvrel saxel mwifoSi warmoSobili da meore xel Semkvrel i saxel mwifos rezidentis beneficiur mflobelobaSi arsebuli roialti ibegreba am meore saxel mwifoSi.

2. am muxlSi gamoyenebisas, termini "roialti" niSnavs gadaxdis nebismier saxes, romelic anazRaurebis saxiT miiReba nebismier literaturul, xel ovnebis an mecnierul namuSevarze, kinematografiuli filmebis an filmebis, Canawerebis da gamosaxulebisa da xmis reproduqciis sxva saSualebebis CaTvliT, saavtoro uflebiT sargeblobisaTvis an sargeblobis uflebisaTvis, nebismieri patentis, sasaqonlo niSnis, proeqtis an modelis, gegmis, saidumlo formulis an procesis, aseve samrewvelo, komerciuli da samecniero mowyobilobiT sargeblobis an sargeblobis uflebis an samrewvelo, komerciuli da mecnierul i gamocdilebis Semcveli informaciiT sargeblobisaTvis an sargeblobis uflebisTvis.

3. am muxlis pirveli punqtis debulebebi ar gamoiyeneba Tu roialtis beneficialuri mflobelia xel Semkvreli saxel mwifos rezidenti, romelic Tavis saqmianobas axorcielebs meore xel Semkvrel saxel mwifoSi, sadac warmoiSoba roialti iq arsebuli mudmivi dawesebulebis meSveobiT an am meore saxel mwifoSi axorcielebs damoukidebel pirad momsaxurebas iq ganlagebuli fiqsirebuli bazis meSveobiT da ufleba an qoneba, ris safuZvelzec xdeba roialtis gadaxda, uSualod aris dakavSirebuli aseT mudmiv dawesebulebasTan an aseT fiqsirebul bazasTan. aseT SemTxvevaSi gamoiyeneba am SeTanxmebis me-7 an me-14 muxlis debulebebi.

4. Tu gadamxdelsa da beneficiur mflobels Soris, an orive maTgansa da romelime mesame pirs Soris gansakuTrebuli urTierTobebis gamo, roialtis Tanxa, im sargeblobis, uflebis an informaciis gaTvaliswinebiT, romlis safuZvelze xdeba misi gadaxda, aWarbebs Tanxas, rac SeTanxmebul iqneboda gadamxdelsa da beneficiur 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 xel Semkvreli saxel mwifos kanonmdeblobis Sesabamisad, am SeTanxmebis sxva debulebebis gaTvaliswinebiT.

muxli 13
Semosavlebi kapitalis matebidan

1. Semosavlebi, romlebsac iRebs xel Semkvreli saxel mwifos rezidenti meore xel Semkvreli saxel mwifoSi mdebare me-6 muxliT gansazRvruli uZravi qonebis gasxvisebidan, SeiZleba daibegros am meore saxel mwifoSi.

2. Semosavlebi moZravi qonebis gasxvisebidan, romelic warmoadgens erTi xel Semkvreli saxel mwifos sawarmos mier meore xel Semkvreli saxel mwifoSi arsebuli mudmivi dawesebulebis komerciuli qonebis nawils, an Semosavlebi moZravi qonebis gasxvisebidan, romelic warmoadgens erTi xel Semkvreli saxel mwifos rezidentis mier damoukidebeli piradi momsaxurebis gawevis mizniT meore xel Semkvreli saxel mwifoSi arsebuli fiqsirebuli bazis komerciuli qonebis nawils, aseTi mudmivi dawesebulebis (calke an mTel sawarmosTan erTad) an fiqsirebuli bazis gasxvisebidan miRebuli aseTi Semosavlebis CaTvliT, SeiZleba daibegros am meore saxel mwifoSi.

3. saerTaSoriso gadazidvebSi eqsploatirebuli sazRvao gemebisa da sahaero xomaldebis, an maT eqsploataciasTan dakavSirebuli moZravi qonebis gasxvisebiT miRebuli Semosavali daibegreba mxolod im xel Semkvreli saxel mwifoSi, sadac mdebareobs sawarmos faqtobrivi marTvis adgili.

4. xel Semkvreli saxel mwifos rezidentis Semosavlebi, romlebic miiReba im aqciebis an Sesadari wilebis gasxvisebis Sedegad, romel Ta Rirebulebis 50%-ze meti pirdapir an arapirdapir ukavSirdeba meore xel Semkvreli saxel mwifoSi mdebare uZrav qonebas, SeiZleba daibegros am meore saxel mwifoSi.

5. Semosavlebi im aqciebis an sxva uflebebis gasxvisebidan, romlebic pirdapir an arapirdapir aZleven amgvari aqciebis an uflebebis mflobels meore xel Semkvreli saxel mwifoSi ganTavsebuli uZravi qonebis gankargvis uflebas, SeiZleba daibegros am saxel mwifoSi.

6. am muxlis pirvel, me-2, me-3, me-4 da me-5 punqtebSi aRniSnuli qonebis garda, Semosavlebi nebismieri qonebis gasxvisebidan daibegreba mxolod im xel Semkvreli saxel mwifoSi, romlis rezidentsac warmoadgens qonebis gamsxvisebeli piri.

muxli 14
damoukidebeli piradi momsaxureba

1. xel Semkvreli saxel mwifos rezidenti fizikuri piris mier profesiuli momsaxurebis an damoukidebeli xasiaTis mqone sxva saqmianobis Sedegad miRebuli Semosavali ibegreba mxolod am saxel mwifoSi, garda im SemTxvevebisa, rodesac mas meore xel Semkvreli saxel mwifoSi gaaCnia regularulad xel misawvdomi fiqsirebuli baza Tavisi saqmianobis

gansaxorciel ebl ad. Tu mas meore xel Semkvrel saxel mwifoSi gaaCnia aseTi fiqsirebul i baza, Semosaval i SeiZl eba daibegros am meore saxel mwifoSi, magram Semosavl is mxol od im nawil Si, romel ic miekuTvneba am fiqsirebul bazas.

2. termini "profesiul i momsaxureba" moicavs, kerZod: damoukidebel samecniero, l iteraturul , saxel ovnebo, saganmanaTl ebl o an pedagogiur saqmianobas, agreTve eqimebis, advokatebis, inJinrebis, arqiteqtorebis, stomatol ogebis da buRal trebis damoukidebel saqmianobas.

muxl i **15**
Semosaval i daqiravebiT muSaobidan

1.   am SeTanxmebis me-16, me-18, me-19 da me-20 muxl ebis debul ebaTa gaTval iswinebiT, xel Semkvrel i saxel mwifos rezidentis mier daqiravebiT muSaobiT miRebul i xel fasi, gasamrjel o da sxva msgavsi anazRaureba daibegreba mxol od am saxel mwifoSi, Tu daqiravebiT muSaoba ar ganxorciel ebul a meore xel Semkvrel saxel mwifoSi. Tu daqiravebiT muSaoba xorciel deba amgvari saxiT, maSin aseTi anazRaureba SeiZl eba daibegros am meore saxel mwifoSi.

2. am muxl is pirvel i punqtis debul ebaTa miuxedavad, erTi xel Semkvrel i saxel mwifos rezidentis mier meore xel Semkvrel saxel mwifoSi ganxorciel ebul i daqiravebiT muSaobidan miRebul i anazRaureba ibegreba mxol od pirvel ad xsenebul saxel mwifoSi Tu:
   a) anazRaurebis mimRebi imyofeba meore saxel mwifoSi periodiT, an periodebiT, romel Ta saerTo xangrZl ivoba ar aRemateba 183 dRes nebismieri TormetTviani periodis ganmavl obaSi, romel ic iwyeba an mTavrdeba mocemul fiskal ur wel s, da
   b) anazRaureba gaicema damqiravebl is mier, an misi saxel iT, romel ic ar warmoadgens meore saxel mwifos rezidents, da
   c) anazRaurebis xarjis matarebel i ar aris mudmivi dawesebul eba an fiqsirebul i baza, romel ic damqiravebel s gaaCnia meore saxel mwifoSi.

3. am muxl is wina debul ebebis miuxedavad, saerTaSoriso gadazidvebSi gamoyenebul sazRvao gemebze an sahaero xomal debze daqiravebiT muSaobiT miRebul i anazRaureba SeiZl eba daibegros im saxel mwifoSi, romel Sic mdebareobs sawarmos faqtobrivi marTvis adgil i.

muxl i 16
direqtorTa honorarebi

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

muxli 17
xel ovnebis muSakebi da sportsmenebi

1. am SeTanxmebis me-14 da me-15 muxlebis debulebebis miuxedavad, Semosavali, romelsac iRebs erTi xel Semkvreli saxelmwifos rezidenti, rogorc xel ovnebis muSaki, kerZod, rogorc Teatris, kinos, radios an televiziis msaxiobi, an musikosi, an rogorc sportsmeni, mis mier meore xel Semkvrel saxelmwifoSi ganxorcielebuli piradi saqmianobidan, SeiZleba daibegros am meore saxelmwifoSi.

2. im SemTxvevaSi, rodesac Semosavali piradi saqmianobidan, romelsac axorcielebs xel ovnebis muSaki an sportsmeni, ericxeba ara TviT xel ovnebis muSaks an sportsmens, aramed sxva pirs, maSin es Semosavali, am SeTanxmebis me-7, me-14 da me-15 muxlebis debulebebis miuxedavad, SeiZleba daibegros im xel Semkvrel saxelmwifoSi, romelSic xorcieldeba xel ovnebis muSakis an sportsmenis saqmianoba.

3. am muxlis pirveli da me-2 punqtebis debulebebis miuxedavad, xel ovnebis muSakis an sportsmenis mier miRebuli Semosavali Tavisufldeba gadasaxadisagan im xel Semkvrel saxelmwifoSi, romelSic am xel ovnebis muSakma an sporcmenma ganaxorciela saqmianoba, Tu amgvari saqmianoba mTlianad an mniSvnelovanwilad dafinansebulia erT-erTi an orive saxelmwifos saxelmwifo saxsrebidan da xorcieldeba xel Semkvrel saxelmwifoebs Soris gaformebuli kulturuli TanamSromlobis Sesaxeb SeTanxmebis farglebSi.

muxli 18
pensiebi

am SeTanxmebis me-19 muxlis me-2 punqtis debulebebis gaTvaliswinebiT, warsulSi daqiravebiT muSaobasTan dakavSirebiT xel Semkvreli saxelmwifos rezidentisaTvis gadaxdili pensiebi da sxva msgavsi anazRaureba, daibegreba mxolod am saxelmwifoSi.

muxli 19
sajaro samsaxuri

1. a) xel fasi, gasamrjelo da sxva msgavsi anazRaureba, romelsac xel Semkvreli saxelmwifo, misi politikur-administraciuli qvedanayofi an adgilobrivi organo uxdis fizikuri pirs am saxelmwifos, misi politikur-administraciuli qvedanayofis, an adgilobrivi organosTvis gaweuli samsaxurisaTvis, daibegreba mxolod am saxelmwifoSi;

b) amasTan, amgvari xel fasi, gasamrjelo da sxva msgavsi anazRaureba daibegreba mxolod meore xel Semkvrel saxelmwifoSi, Tu samsaxuri gaweul iqna am saxelmwifoSi da fizikuri piri, romelic warmoadgens am saxelmwifos rezidents:

(i) aris am saxelmwifos nacionaluri piri; an

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

2. a) miuxedavad pirveli punqtis debulebebisa, pensiebi da sxva msgavsi
anazRaureba, romlis gadaxda xdeba fizikuri pirisaTvis xelSemkvreli
saxelmwifos,   misi   politikur-administraciuli   qvedanayofis   an
xelisuflebis adgilobrivi organos mier an maT mier Seqmnili fondebidan
am   saxelmwifos,   misi   politikur-administraciuli   qvedanayofis   an
xelisuflebis   adgilobrivi   organos   mimarT   gaweuli   samsaxurisaTvis
ibegreba mxolod am saxelmwifoSi;

    b) amasTan, aseTi pensia daibegreba mxolod meore   xelSemkvrel
saxelmwifoSi, Tu fizikuri piri warmoadgens am saxelmwifos rezidentsa
da nacionalur pirs.

3. am SeTanxmebis me-15, me-16, me-17 da me-18 muxlebis debulebebi
vrceldeba xelSemkvreli saxelmwifos, misi politikur-administraciuli
qvedanayofis   an   xelisuflebis   adgilobrivi   organos   mier   gaweuli
ekonomikuri   saqmianobis   farglebSi   ganxorcielebul   momsaxurebasTan
dakavSirebul   xelfasze,   gasamrjeloze,   pensiebsa   da   sxva   msgavs
anazRaurebebze.

muxli 20
profesorebi, maswavleblebi da mecnier-muSakebi

1. fizikuri piri, romelic aris an xelSemkvrel   saxelmwifoSi uSualod
Casvlamde iyo meore xelSemkvreli saxelmwifos rezidenti da romelic
meore   saxelmwifos   mTavrobis   mier   aramomgebianad   aRiarebuli
universitetis,   koledjis,   skolis   an   sxva   msgavsi   saganmanaTleblo
institutis mowveviT meore xelSemkvrel   saxelmwifoSi imyofeba araumetes
ori wlis ganmavlobaSi am meore saxelmwifoSi misi pirvelad Camosvlis
dRidan, mxolod am saganmanaTleblo institutSi swavlebis an kvlevis an
erTdroulad   orive   saqmianobis   mizniT,   Tavisufldeba   gadasaxadisagan
meore   xelSemkvrel   saxelmwifoSi   amgvari   swavlebis   an   kvlevisaTvis
miRebul anazRaurebaze.

2. es muxli gamoiyeneba mxolod kvleviTi samuSaoebidan miRebuli
Semosavlebis mimarT, Tu amgvar samuSaoebs fizikuri piri axorcielebs
sazogadoebrivi interesebidan gamomdinare da ara upiratesad kerZo piris
an pirebis mier piradi sargeblis miRebis mizniT.

muxli 21
studentebi

anazRaureba, miRebuli studentis an staJioris mier, romelic aris an xel Semkvreli saxelmwifoSi uSualod Casvlamde iyo meore xel Semkvrreli saxelmwifos rezidenti da romelic pirvelad xsenebul saxelmwifoSi imyofeba mxolod ganaTlebis miRebis an kvalifikaciis amaRlebis mizniT, Tu igi gankuTvnilia mxolod misi cxovrebis, ganaTlebis miRebis an kvalifikaciis asamaRlebl ad, ar ibegreba am saxelmwifoSi, Tu dafinansebis wyaro mdebareobs am saxelmwifos farglebs gareT.

muxli 22
sxva Semosavlebi

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

2. am muxlis pirveli punqtis debulebebi ar gavrceldeba Semosavlebze, garda am SeTanxmebis me-6 muxlis me-2 punqtiT gansazRvruli uZravi qonebidan miRebuli Semosavlebisa, Tu aseTi Semosavlebis mimRebi warmoadgens erTi xel Semkvreli saxelmwifos rezidents da Tavis saqmianobas axorcielebs meore xel Semkvreli saxelmwifoSi iq ganTavsebuli mudmivi dawesebulebis meSveobiT, an am meore saxelmwifoSi axorcielebs damoukidebel pirad momsaxurebas iq arsebuli fiqsirebuli bazis meSveobiT da ufleba an qoneba, romlebTan dakavSirebiTac xdeba Semosavlis gadaxda realurad aris dakavSirebuli aseT mudmiv dawesebulebasTan an fiqsirebul bazasTan. aseT SemTxvevaSi gamoiyeneba am SeTanxmebis me-7 an me-14 muxlis debulebebi.

3. am muxlis pirveli da me-2 punqtebis debulebebis miuxedavad, xel Semkvreli saxelmwifos rezidenti fizikuri piris mier meore xel Semkvreli saxelmwifoSi azartuli TamaSebidan da latariebidan miRebuli Semosavlebi SeiZleba daibegros am meore saxelmwifoSi.

Tavi IV
kapitalis dabegvra

muxli 23
kapitali

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

2. kapitali, warmodgenili moZravi qonebiT, romelic qmnis erTi xelSemkvreli saxelmwifos sawarmos meore xelSemkvrel 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, daibegreba mxolod im xelSemkvrel saxelmwifoSi, romelSic mdebareobs sawarmos faqtobrivi marTvis adgili.

4. kapitali, romelic Sedgeba kompaniis an pirTa nebismieri sxva gaerTianebis aqciebiTa da sxva uflebebiT, romelTa Rirebulebis 50 procentze meti pirdapir an arapirdapir ukavSirdeba xelSemkvrel saxelmwifoSi mdebare uZrav qonebas, an aqciebiTa da sxva uflebebiT, romlebic maT mflobels aZlevs xelSemkvrel saxelmwifoSi mdebare uZravi qonebis gankargvis uflebamosilebas, SeiZleba daibegros im xelSemkvrel saxelmwifoSi, romelSic mdebareobs uZravi qoneba.

5. xelSemkvreli saxelmwifos rezidentis kapitalis yvela sxva elementi daibegreba mxolod am saxelmwifoSi.

Tavi V
ormagi dabegvris gamoricxvis meTodebi

muxli 24
ormagi dabegvris gamoricxva

1. a) rodesac saqarTvelos rezidenti iRebs Semosavals, an flobs kapitals, romelic am SeTanxmebis debulebebis Tanaxmad SeiZleba daibegros espaneTSi, saqarTvelo dauSvebs:
   i) am rezidentis Semosavalze gadasaxadidan im Tanxis gamoqviTvas, romelic espaneTSi Semosavalze gadaxdili gadasaxadis tolia;
   ii) am rezidentis kapitalze gadasaxadidan im Tanxis gamoqviTvas, romelic espaneTSi kapitalze gadaxdili gadasaxadis tolia.
aseTi gamoqviTva, arc erT SemTxvevaSi, ar unda aRematebodes Semosavalze gadasaxadis an kapitalze gadasaxadis im nawils, romelic gamoqviTamde iyo daangariSebuli da miewereba, viTarebis Sesabamisad, Semosavals an kapitals, romelic SeiZleba daibegros espaneTSi.

   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. espaneTSi ormagi dabegvra Tavidan acilebuli iqneba an misi Sida kanonmdeblobiT gaTvaliswinebuli debulebebiT an, espaneTis Sida kanonmdeblobis Sesabamisad, Semdegi debulebebis safuZvelze:

a) rodesac espaneTis rezidenti iRebs Semosavals an flobs kapitalis Semadgenel elementebs, romlebic am SeTanxmebis debulebebis Sesabamisad SeiZleba daibegros saqarTveloSi, espaneTi dauSvebs:

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

ii) am rezidentis kapitalze gadasaxadidan im Tanxis gamoqviTvas, romelic saqarTveloSi kapitalis elementebze gadaxdili gadasaxadis tolia.

iii) korporaciuli gadasaxadis gamoqviTva moxdeba espaneTis Sida kanonmdeblobis Sesabamisad.

aseTi gamoqviTva, amasTan, arc erT SemTxvevaSi, ar unda aRematebodes Semosavalze gadasaxadis an kapitalze gadasaxadis im nawils, romelic gamoqviTamde iyo daangariSebuli da miewereba, viTarebis Sesabamisad, Semosavals an kapitalis elementebs, romlebic SeiZleba dabegril iyo saqarTveloSi.

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

Tavi VI
specialuri debulebebi

muxli 25
diskriminaciis Tavidan acileba

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

2. xel Semkvreli saxelmwifos sawarmos meore xel Semkvreli saxelmwifoSi kuTvnili mudmivi dawesebulebis dabegvra ar unda ganxorcieldes naklebad xel sayrel pirobebSi, vidre im sawarmoTa dabegvra, romlebic analogiur saqmianobas axorcieleben am meore saxelmwifoSi. es debuleba ar unda iqnes gagebuli ise, TiTqos is xel Semkvreli saxelmwifos aval debulebdes

meore xel Semkvreli saxel mwifos rezidentebis romel ime gadasaxadisgan gaTavisufl ebas, maTTvis raime sagadasaxado SeRavaTis miniWebas an gadasaxadis Semcirebas maTi samoqal aqo statusis an ojaxuri mdgomareobis safuZvel ze, roml ebsac is aniWebs sakuTar rezidentebs.

3. im SemTxvevebis garda, roml ebzec am SeTanxmebis me-9 muxl is pirvel i punqtis, me-11 muxl is me-4 punqtis an me-12 muxl is me-4 punqtis debul ebebi vrcel deba, erTi xel Semkvrel i saxel mwifos mier meore xel Semkvrel i saxel mwifos rezidentisaTvis gadaxdil i procenti, roial ti an sxva gadasaxdel ebi, am sawarmos dasabegri mogebis gansazRvris mizniT eqvemdebareba igive pirobiT gamoqviTvas, rogorc es moxdeboda pirvel ad xsenebul i saxel mwifos rezidentTan mimarTebaSi. anal ogiurad, erTi xel Semkvrel i saxel mwifos sawarmos nebismieri val i meore xel Semkvrel i 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.

4. xel Semkvrel i saxel mwifos sawarmoebi, romel Ta kapital i mTl ianad an nawil obriv ekuTvnis, an pirdapir an arapirdapir kontrol deba meore xel Semkvrel i 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 val debul ebas, roml ebsac eqvemdebarebian an SeiZl eba daeqvemdebaron pirvel ad xsenebul i saxel mwifos sxva msgavsi sawarmoebi.

5. am muxl is debul ebebi, am SeTanxmebis me-2 muxl is debul ebebis miuxedavad, vrcel deba nebismieri saxisa da formis gadasaxadebze.

muxl i 26
urTierTSeTanxmebis procedura

1. Tu piri Tvl is, rom erTi an orive xel Semkvrel i saxel mwifos moqmedeba iwvevs an gamoiwvevs mis dabegvras am SeTanxmebis debul ebebis Seusabamod, mas SeuZl ia am saxel mwifoTa Sida kanonmdebl obebiT 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 25-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 ar SeuZl ia sakiTxis damakmayofil ebl ad gadawyveta damoukidebl ad, unda Seecados meore xel Semkvrel i saxel mwifos kompetentur organosTan SeTanxmebiT gadawyvitos sakiTxi am SeTanxmebis debul ebebTan Seusabamo

dabegvris Tavidan acilebis mizniT. nebismieri miRweuli SeTanxmeba eqvemdebareba aRsrulebas xel Semkvrel saxelmwifoTa Sida kanonmdeblobiT gaTvaliswinebuli droiTi SezRudvebis miuxedavad.

3. xel Semkvrel 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 agreTve SeuZliaT erTmaneTTan konsultaciebis warmoeba am SeTanxmebiT gauTvaliswinebel SemTxvevebSic.

4. xel Semkvrel saxelmwifoTa kompetentur organoebs, wina punqtebiT gaTvaliswinebuli SeTanxmebis miRwevis mizniT, SeuZliaT erTmaneTTan pirdapiri kontaqti Tu SeTanxmebis miRwevisaTvis mizanSewonili ad miiCneva mosazrebebis zepiri gacvla, es SeiZleba moxdes xel Semkvreli saxelmwifoebis kompetenturi organoebis warmomadgenlebisagan Semdgari komisiis saSualebiT.

muxli 27
informaciis gacvla

1. xel Semkvrel saxelmwifoTa kompetenturi organoebi cvlian im informacias, romelsac miiCneven saWirod am SeTanxmebis debulebebis Sesasruleblad an Sidasaxelmwifoebrivi kanonmdeblobis administrirebis an aRsrulebis mizniT xel Semkvreli saxelmwifoebis an maTi xelisuflebis adgilobrivi organoebis mier dawesebul nebismieri saxisa da formis gadasaxadebTan mimarTebaSi, Tu Sidasaxelmwifoebrivi kanonmdeblobebis mixedviT dabegvra ar modis SeTanxmebasTan winaaRmdegobaSi. informaciis gacvla ar aris SezRuduli am SeTanxmebis pirveli da meore muxlebiT.

2. xel Semkvreli saxelmwifos mier am muxlis pirveli punqtis Sesabamisad miRebuli nebismieri informacia iTvleba saidumlod, iseve, rogorc am saxelmwifos Sida kanonmdeblobis farglebSi miRebuli informacia da maTi gacnoba SeuZliaT mxolod im pirebs an organoebs (sasamarTloebisa da administraciuli organoebis CaTvliT), romelTa kompetencias warmoadgens pirveli punqtiT gansazRvruli gadasaxadebis dakisreba an akrefa, iZulebiTi wesiT amoReba an sasamarTlo devna an gadasaxadebTan dakavSirebuli sarCelebis ganxilva an zemoaRniSnulis zedamxedveloba. es pirebi an organoebi am informacias gamoiyeneben mxolod amgvari miznebisaTvis. maT SeuZliaT am informaciis gamoyeneba sasamarTlos sxdomaze an sasamarTlo gadawyvetilebebis miRebis dros.
    zemoT aRniSnulis miuxedavad, xel Semkvreli saxelmwifodan miRebuli informacia SesaZloa gamoyenebuli iqnes sxva miznebisaTvis, Tu amgvari informaciis sxva miznebisTvis gamoyeneba moxdeba Txovnis warmdgeni saxelmwifos kanonmdeblobis safuZvelze.

3. am muxlis pirveli da me-2 punqtebis debulebebi arc erT SemTxvevaSi ar unda iqnes gagebul

ise, TiTqos xelSemkvreli saxelmwifos ekisreba valdebuleba:

a) gaataros administraciuli RonisZiebebi, romlebic ewinaaRmdegeba erTi an meore xelSemkvreli saxelmwifos kanonmdeblobas an administraciul praqtikas;

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

c) miawodos informacia, romel mac SesaZloa gaamJRavnos nebismieri savaWro, samewarmeo, samrewvelo, komerciuli an profesiuli saidumloeba an savaWro procesi an iseTi informacia, romlis gamJRavnebac ewinaaRmdegeba saxelmwifo politikas (sazogadoebriv wesrigs).

3. me-3 paragrafis moTxovnebi ar unda iqnas gagebuli ise, TiTqos xelSemkvreli saxelmwifo uflebamosilia uari ganacxados informaciis miwodebaze mxolod im mizeziT, rom informacia aris bankis, sxva finansuri institutis, agentis an uflebamosili warmomadgenlis statusis mqone piris gankargulebaSi an igi dakavSirebulia piris sakuTrebis uflebis interesebTan.

muxli 28
diplomatiuri warmomadgenlobebisa da
sakonsulo dawesebulebebis TanamSromlebi

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

Tavi VII
daskvniTi debulebebi

muxli 29
ZalaSi Sesvla

1. xelSemkvreli saxelmwifoebis mTavrobebi diplomatiuri arxebis saSualebiT erTmaneTs acnobeben am SeTanxmebis ZalaSi Sesasvlelad saWiro Sidasaxelmwifoebrivi kanonmdeblobiT gaTvaliswinebuli procedurebis dasrulebis Sesaxeb.

2. es SeTanxmeba ZalaSi Sedis xel Semkvrel saxelmwifoTa mier am SeTanxmebis ZalaSi SesvlisaTvis saWiro Sida procedurebis dasrulebis Sesaxeb ukanasknel i weril obiTi Setyobinebis miRebis dRidan mesame Tvis pirvel dRes. es SeTanxmeba gavrcel deba gadasaxadebze nebismier sagadasaxado wels, romelic daiwyeba SeTanxmebis ZalaSi Sesvlis wlis momdevno kalendaruli wlis pirveli ianvridan an mis Semdeg.

3. xel Semkvrel   saxel mwifoTa   urTierTSeTanxmebiT,   am SeTanxmebaSi SeiZleba Setanil iqnes cvlilebebi da damatebebi, romlebic gaformdeba oqmebis saxiT da romlebic Seadgenen am SeTanxmebis ganuyofel nawils. amgvari oqmebi ZalaSi Sevlen am muxliT gaTval iswinebuli pirobebis Sesabamisad.

<div align="center">

muxli 30
moqmedebis Sewyveta
</div>

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

ris dasturadac am SeTanxmebas xeli moaweres saTanado uflebamosilebiT aRWurvilma pirebma.

Sedgenilia 200-- wlis _____ q. ------------, or dednad, TiToeuli qarTul, espanur da inglisur enebze, yvela teqsti Tanabrad auTenturia. teqstebs Soris gansxvavebis SemTxvevaSi, sakiTxis gadawyveta moxdeba inglisurenovani teqstis safuZvelze.

saqarTvelos   espaneTis samefos
saxeliT   saxeliT

oqmi

saqarTvel osa da espaneTis samefos Soris "Semosaval sa da kapital ze ormagi dabegvris Tavidan acilebisa da gadasaxadebis gadauxdelobis aRkveTis Sesaxeb" SeTanxmebis xel moweris dros xel momwerni SeTanxmdnen Semdeg debulebebze, romlebic warmoadgenen SeTanxmebis ganuyofel nawils:

SeTanxmebiT gaTvaliswinebuli SeRavaTebis miRebasTan dakavSirebiT:

1. xel Semkvreli saxel mwifoebi acxadeben, rom samarTal darRvevebis winaaRmdeg (sagadasaxado SeTanxmebebis CaTvliT) SesaZloa gamoyenebuli iqnes maTi Sida kanonmdeblobiT gaTvaliswinebuli wesebi da procedurebi.

2. am SeTanxmebiT gaTvaliswinebuli SeRavaTebi ar miniWebaT pirebs, romlebic ar arian meore xel Semkvreli saxel mwifodan miRebuli Semosavlis an iq arsebuli kapitalis elementebis beneficiuri mflobelebi.

3. me-10, me-11 da me-12 muxlebis debulebebi ar gamoiyeneba, Tu nebismieri piris mier aqciebis an sxva uflebebis, romel Ta safuZvel ze gaicema dividendebi, emisiis an gadacemis, savale val debulebis, romlis safuZvel ze xdeba procentis gadaxda, warmoqmnis an gadacemis, uflebis, romlis safuZvel ze xdeba roialtis an sxva Semosavlis gadaxda, warmoqmnis an gadacemis ZiriTadi mizani an erT-erTi ZiriTadi mizani iyo am muxlebiT gaTvaliswinebuli sargeblis miReba amgvari emisiis, warmoqmnis an gadacemis saSualebiT.

ris dasturadac, am oqms xel i moaweres saTanado uflebamosilebiT aRWurvil ma pirebma.

Sedgenil ia 20-- wl is ----------- qal aq -----------, or dednad, TiToeul i qarTul , espanur da ingl isur enebze. yvel a teqsti Tanabrad auTenturia. teqstebs Soris gansxvavebis SemTxvevaSi, sakiTxis gadawyveta moxdeba ingl isurenovani teqstis safuZvel ze.

saqarTvel os   espaneTis samefos
   saxel iT   saxel iT