**Chapter VII**

**Transfers to be made to the Autonomous Republics and Municipalities**

**Article 17. Transfers to be made to the Autonomous Republics and Municipalities**

1. Transfers to be made to the Autonomous Republics and municipalities shall be determined in the amount of 515 000.0 thousand GEL, with the edition below:

***Thousand GEL***

| **Name of Autonomous Republics and municipalities** | **Total transfer** | **Targeted transfer to execute delegated authority\*** | **Special transfer** |
| --- | --- | --- | --- |
| The Autonomous Republic of Abkhazia | 14,000.0 | 0.0 | 14,000.0 |
| Tbilisi Municipality | 440,555.0 | 555.0 | 440,000.0 |
| Shuakhevi Municipality | 500.0 | 0.0 | 500.0 |
| Khulo Municipality | 3,000.0 | 0.0 | 3,000.0 |
| Adjara Municipality | 1,340.0 | 40.0 | 1,300.0 |
| Akhmeta Municipality | 355.0 | 355.0 | 0.0 |
| Gurjaani Municipality | 385.0 | 385.0 | 0.0 |
| Dedoplistskaro Municipality | 315.0 | 315.0 | 0.0 |
| Telavi Municipality | 435.0 | 435.0 | 0.0 |
| Lagodekhi Municipality | 370.0 | 370.0 | 0.0 |
| Sagarejo Municipality | 405.0 | 405.0 | 0.0 |
| Sighnaghi Municipality | 385.0 | 385.0 | 0.0 |
| Kvareli Municipality | 385.0 | 385.0 | 0.0 |
| Kutaisi Municipality | 300.0 | 300.0 | 0.0 |
| Chiatura Municipality | 390.0 | 390.0 | 0.0 |
| Tkibuli Municipality | 280.0 | 280.0 | 0.0 |
| Tskaltubo Municipality | 365.0 | 365.0 | 0.0 |
| Baghdati Municipality | 260.0 | 260.0 | 0.0 |
| Vani Municipality | 260.0 | 260.0 | 0.0 |
| Zestaponi Municipality | 420.0 | 420.0 | 0.0 |
| Terjola Municipality | 360.0 | 360.0 | 0.0 |
| Samtredia Municipality | 375.0 | 375.0 | 0.0 |
| Sachkhere Municipality | 360.0 | 360.0 | 0.0 |
| Kharagauli Municipality | 240.0 | 240.0 | 0.0 |
| Khoni Municipality | 225.0 | 225.0 | 0.0 |
| Poti Municipality | 400.0 | 400.0 | 0.0 |
| Zugdidi Municipality | 430.0 | 430.0 | 0.0 |
| Abasha Municipality | 260.0 | 260.0 | 0.0 |
| Martvili Municipality | 300.0 | 300.0 | 0.0 |
| Mestia Municipality | 250.0 | 250.0 | 0.0 |
| Senaki Municipality | 340.0 | 340.0 | 0.0 |
| Chkhorotsku Municipality | 265.0 | 265.0 | 0.0 |
| Tsalenjikha Municipality | 360.0 | 360.0 | 0.0 |
| Khobi Municipality | 380.0 | 380.0 | 0.0 |
| Gori Municipality | 515.0 | 515.0 | 0.0 |
| Kurta Municipality | 2,620.0 | 110.0 | 2,510.0 |
| Eredvi Municipality | 2,440.0 | 60.0 | 2,380.0 |
| Kaspi Municipality | 370.0 | 370.0 | 0.0 |
| Kareli Municipality | 400.0 | 400.0 | 0.0 |
| Tighva Municipality | 2,040.0 | 40.0 | 2,000.0 |
| Khashuri Municipality | 415.0 | 415.0 | 0.0 |
| Rustavi Municipality | 605.0 | 605.0 | 0.0 |
| Bolnisi Municipality | 495.0 | 495.0 | 0.0 |
| Gardabani Municipality | 345.0 | 345.0 | 0.0 |
| Dmanisi Municipality | 260.0 | 260.0 | 0.0 |
| Tetritskaro Municipality | 325.0 | 325.0 | 0.0 |
| Marneuli Municipality | 490.0 | 490.0 | 0.0 |
| Tsalka Municipality | 235.0 | 235.0 | 0.0 |
| Lanchkhuti Municipality | 380.0 | 380.0 | 0.0 |
| Ozurgeti Municipality | 450.0 | 450.0 | 0.0 |
| Chokhatauri Municipality | 275.0 | 275.0 | 0.0 |
| Adigeni Municipality | 245.0 | 245.0 | 0.0 |
| Aspindza Municipality | 250.0 | 250.0 | 0.0 |
| Akhalkalaki Municipality | 415.0 | 415.0 | 0.0 |
| Akhaltsikhe Municipality | 365.0 | 365.0 | 0.0 |
| Borjomi Municipality | 380.0 | 380.0 | 0.0 |
| Ninotsminda Municipality | 250.0 | 250.0 | 0.0 |
| Akhalgori Municipality | 3,520.0 | 110.0 | 3,410.0 |
| Dusheti Municipality | 330.0 | 330.0 | 0.0 |
| Tianeti Municipality | 260.0 | 260.0 | 0.0 |
| Mtskheta Municipality | 475.0 | 475.0 | 0.0 |
| Kazbegi Municipality | 215.0 | 215.0 | 0.0 |
| Ambrolauri Municipality | 250.0 | 250.0 | 0.0 |
| Lentekhi Municipality | 235.0 | 235.0 | 0.0 |
| Oni Municipality | 250.0 | 250.0 | 0.0 |
| Tsageri Municipality | 250.0 | 250.0 | 0.0 |
| **Various municipalities** | **25,400.0** | **4,500.0** | **20,900.0** |
| **Total** | **515,000.0** | **25,000.0** | **490,000.0** |

**\*** Note: funding of the events considered by the authorities defined by the following laws and regulations may be envisaged as the delegated authorities: Law of Georgia on Public Health, Law of Georgia on Military Duty and Military Service, Law of Georgia on Reserve Military Forces and Reserve Military Service, Law of Georgia on Internally Displaced Persons from the Occupied Territories of Georgia, Law of Georgia on Honor Memory of Servicemembers Killed in Peacekeeping Operations and After the War, the Law of Georgia on the Development of High Mountainous Regions, the Code on the Rights of the Child, etc. In addition to the delegated authorities stipulated by this Article, in 2023 the authorities may be delegated to the municipalities for the purpose of procurement of goods, services and works (25 07 – construction and rehabilitation of general education institutions and preschools) dedicated to the improvement of the infrastructure of educational institutions and preschools, as well as for provision of transportation for students (32 02 10 – provision of public school students with transport).

1. In accordance with the paragraph 1 of this Article, the disposal of the amount of 4 500.0 thousand GEL defined as a targeted transfer to various municipalities shall be carried out following the decision of the Government of Georgia.
2. In accordance with the paragraph 1 of this Article, the amount of 20 900.0 thousand GEL defined as a special transfer to various municipalities shall be carried out following the decision of the Government of Georgia.

**Article 18. The rule of distribution of value added tax belonging to the municipality**

1. In accordance with the paragraph 5 of the Article 1145 of the Budget Code of Georgia, while comparing the projected amount of the revenue to be received by each municipality as a result of distribution of the value added tax in 2023 with the previous year, the maximum percentage increase shall be set at 25%.
2. In accordance with the Article 71 and the Article 1145 of the Budget Code of Georgia, the percentage of the value added tax to be received by each municipality shall be defined as follows:

| **Name of Municipality** | **Percentage of VAT distribution** |
| --- | --- |
| Tbilisi Municipality | 39.76% |
| Batumi Municipality | 3.59% |
| Kobuleti Municipality | 1.46% |
| Khelvachauri Municipality | 1.00% |
| Keda Municipality | 0.94% |
| Shuakhevi Municipality | 0.32% |
| Khulo Municipality | 0.34% |
| Akhmeta Municipality | 1.04% |
| Gurjaani Municipality | 1.35% |
| Dedoplistskaro Municipality | 0.32% |
| Telavi Municipality | 1.42% |
| Lagodekhi Municipality | 1.04% |
| Sagarejo Municipality | 1.23% |
| Sighnaghi Municipality | 0.59% |
| Kvareli Municipality | 0.64% |
| Kutaisi Municipality | 3.48% |
| Chiatura Municipality | 1.16% |
| Tkibuli Municipality | 0.52% |
| Tskaltubo Municipality | 1.23% |
| Baghdati Municipality | 0.56% |
| Vani Municipality | 0.58% |
| Zestaponi Municipality | 1.34% |
| Terjola Municipality | 0.81% |
| Samtredia Municipality | 1.10% |
| Sachkhere Municipality | 1.20% |
| Kharagauli Municipality | 0.54% |
| Khoni Municipality | 0.56% |
| Poti Municipality | 0.54% |
| Zugdidi Municipality | 2.42% |
| Abasha Municipality | 0.51% |
| Martvili Municipality | 0.81% |
| Mestia Municipality | 0.52% |
| Senaki Municipality | 0.92% |
| Chkhorotsku Municipality | 0.55% |
| Tsalenjikha Municipality | 0.63% |
| Khobi Municipality | 0.51% |
| Gori Municipality | 3.42% |
| Kaspi Municipality | 0.90% |
| Kareli Municipality | 1.06% |
| Khashuri Municipality | 1.32% |
| Rustavi Municipality | 2.98% |
| Bolnisi Municipality | 0.32% |
| Gardabani Municipality | 0.32% |
| Dmanisi Municipality | 0.78% |
| Tetritskaro Municipality | 0.79% |
| Marneuli Municipality | 1.82% |
| Tsalka Municipality | 0.32% |
| Lanchkhuti Municipality | 0.74% |
| Ozurgeti Municipality | 1.45% |
| Chokhatauri Municipality | 0.47% |
| Adigeni Municipality | 0.68% |
| Aspindza Municipality | 0.32% |
| Akhalkalaki Municipality | 0.32% |
| Akhaltsikhe Municipality | 1.35% |
| Borjomi Municipality | 0.32% |
| Ninotsminda Municipality | 0.44% |
| Dusheti Municipality | 0.75% |
| Tianeti Municipality | 0.57% |
| Mtskheta Municipality | 0.64% |
| Kazbegi Municipality | 0.32% |
| Ambrolauri Municipality | 0.66% |
| Lentekhi Municipality | 0.38% |
| Oni Municipality | 0.44% |
| Tsageri Municipality | 0.59% |