

Chapter I- General Provisions

Article 1 - Purpose of the Law

This Law defines the functions, organisational and legal bases, principles and areas of activities, and powers of the Investigation Service of the Ministry of Finance of Georgia ('the Service'), as well as the procedures for the performance of services in the Service and social security guarantees for the employees of the Service.

Article 2 - Legal status of the Service

1. The Service is a special law enforcement body with the status of a state sub-agency within the system of the Ministry of Finance of Georgia which, in accordance with the legislation of Georgia, shall combat crime in the areas of finance and economy, investigate cases falling within its jurisdiction under the criminal procedure legislation, and perform other functions determined by the legislation of Georgia.

2. The Service, in the course of performing its functions, shall act on behalf of the State.

Law of Georgia No 3619 of 24 September 2010 – LHG I, No 51, 29.9.2010, Art. 332

Article 3 - Legal grounds for the operation of the Service

Legal grounds for the operation of the Service are: the Constitution of Georgia, the international agreements and legal acts of Georgia, the criminal procedure legislation, the Law of Georgia on Operative-Investigative Activities, the tax legislation, this Law, and other laws and subordinate normative acts of Georgia.

Law of Georgia No 3806 of 12 November 2010 – LHGI, No 66, 3.12.2010, Art. 414

Article 4 - Main principles of operation of the Service

1. The operation of the Services is based on the principles of lawfulness, the protection of honour and dignity of individuals, and the principles of humanism and publicity.

2. Employees of the Service are obliged to respect and protect human rights and fundamental freedoms of individuals irrespective of their citizenship, social and property status, racial and national affiliation, gender, age, education, religion, political and other opinions.

3. Employees of the Service shall not be permitted to:

a) create a political association as well as participate in a political association;

b) disclose information containing personal, commercial, professional and/or state secrets, or any other information protected by law, except for the cases provided for by law;

c) organise and/or conduct meetings or manifestations, as well as participate in meetings and manifestations;

d) perform any paid work concurrently, except for scientific, pedagogic or creative activities, or hold a position in any other budgetary institution, or perform any paid work and/or hold a position in bodies or institutions of foreign states.

Article 5 - International relations of the Service

On the basis of the treaties and international agreements of Georgia, the Service shall cooperate with law enforcement bodies of foreign states and international organisations in the manner prescribed by the legislation of Georgia.

Article 6 - Cooperation of the Service with other state authorities, public organisations and citizens

In order to perform assigned tasks, the Service shall cooperate with all state and law enforcement bodies, public organisations and citizens in the manner prescribed by the legislation of Georgia.



Article 7 - Purpose and objectives of activities of the Service

Purpose and objectives of activities of the Service shall be to:

- a) prevent and detect crime, conduct investigation to the full extent and organise and conduct a respective expert examination within the scope of authority and in accordance with the Criminal Procedure Code of Georgia, on the basis of powers granted by this Law and other normative acts of Georgia;
- b) prevent and detect administrative offences in the areas of finance and economy, on the basis of powers assigned by this Law, the Administrative Offences Code of Georgia and other normative acts;
- c) ensure the protection of employees from illegal trespass in a manner prescribed by the legislation of Georgia in the process of securing the safety of activities within the system of the Ministry of Finance of Georgia and during the performance of official duties;
- d) prevent, detect and eliminate crime and corrupt practices in the area of finance and economy;
- e) obtain and analyse information for its further use within the scope of its authority.

Law of Georgia No 3619 of 24 September 2010 – LHG I, No 51, 29.9.2010, Art. 332

Article 8 - Powers of the Service

Within the scope of its authority, the Service shall be entitled to:

- a) carry out operative-investigative activities, detect, solve and prevent crime in the areas of finance and economy, conduct investigation, and take coercive measures in compliance with law and in the prescribed manner;
- b) conduct full-scale investigations in accordance with jurisdiction established by Criminal Procedure Code of Georgia;
- c) conduct preliminary full-scale investigations;
- d) request a judge's order in the cases prescribed by the legislation of Georgia and in the prescribed manner;
- e) make a decision, where necessary, on conducting inspection or stock-taking, request to conduct an official inspection and submission of necessary documents;
- f) obtain, process and analyse information related to the activities of the Service, and develop information systems;
- g) request and receive identified information on a separate taxpayer from the legal entity under public law called the Revenue Service operating under the governance of the Ministry of Finance of Georgia.
- h) respond to administrative offences in the manner prescribed by the legislation of Georgia and take measures defined by relevant articles of Administrative Offences Code of Georgia;
- i) if a delay poses a threat to human life or health, freely enter dwellings and quarters owned by citizens, premises of enterprises, institutions and organisations (except for premises of diplomatic missions, consular offices and international organisations which enjoy diplomatic immunity) in order to prevent a crime or detain a person who has committed a crime or is charged with a crime as provided for by the Criminal Procedure Code of Georgia;
- j) in order to detect and prevent a crime or an offence falling within the authority of the Service, by the order of the head of the Service, conduct checking procedures in settlements, on highways or within territorial waters; in the course of the procedures, an authorised employee of the Service may stop individuals or vehicles (except for persons holding an immunity status, diplomatic missions, consular offices and equivalent representations as provided for by the Criminal Procedure Code of Georgia), and request citizens of Georgia to present identity documents, and documents of vehicles and goods, and carry out a visual inspection of vehicles. In the case of disobedience by respective persons or vehicles, an authorised employee of the Service may take coercive measures in the manner established by the legislation of Georgia;
- k) conduct respective expert examinations in order to ensure the performance of the tasks provided for by this Law;
- l) exercise other powers determined by the legislation of Georgia.

Law of Georgia No 3619 of 24 September 2010 – LHG I, No 51, 29.9.2010, Art. 332

Law of Georgia No 3806 of 12 November 2010 – LHGI, No 66, 3.12.2010, Art. 414

Law of Georgia No 6439 of 12 June 2012 - website, 22.6.2012

Article 9 - Special powers of the employees of the Service

1. In the course of performing their official duties, officers of the structural units conducting operative-investigative activities authorised to conduct investigation processes and employees of Special Forces, within the scope of their powers and in the manner prescribed by law, shall have the right to



use physical force, special means and firearms.

2. Employees of the Service shall have the right to use physical force, special means and firearms in the case and manner prescribed by Articles 30-32, Article 33 (except for Article 33(3)(d),(f) and (g)), Article 34 (except for Article 34(11)) and Article 35 of the Law of Georgia on Police and other legislative acts.

3. The rules for storing, carrying and using special means, as well as the rules for storing and carrying firearms by employees of the Service shall be determined by the Minister of Finance of Georgia.

4. A list of firearms and ammunition in the arsenal of the Service shall be determined by the ordinance of the Government of Georgia.

Law of Georgia No 3619 of 24 September 2010 – LHG I, No 51, 29.9.2010, Art. 332

Law of Georgia No 1049 of 6 September 2013 - website, 23.9.2013

Law of Georgia No 361 of 10 March 2017 – website, 22.3.2017

Chapter III -Operative-Investigative Activities of the Service

Article 10 -Principles of Operation-Investigative Activities of the Service

1. In order to prevent or solve a crime, in the course of carrying out operative-investigative activities, the Service shall be guided by the Law of Georgia on Operative-Investigative Activities and other legislative acts. 2. The Service, within the scope of its authority granted by this Law and other laws of Georgia, shall develop and use operational and technical means and ensure their protection.

3. Operational and technical means used by the Service and methods of their use shall not infringe the honour and dignity of a person, shall not violate fundamental human rights and freedoms recognised by the Constitution of Georgia, and shall not pose a threat to human life and health, and shall not cause damage to the environment.

Article 11 - Rights and obligations of persons who render assistance to the Service

1. In order to perform tasks established by this Law, a person may voluntarily cooperate with and render assistance to the Service.

2. Persons who render assistance to the Service shall have the rights to:

a) sign an agreement on confidential cooperation;

b) be provided with instructions regarding their tasks, rights and obligations;

c) use encrypted identity documents for the purposes of conspiracy;

d) receive remuneration in the cases determined by a contract, as well as compensation for the damage inflicted in the course of rendering such assistance.

3. Persons who render assistance to the Service on the basis of a special contact are obliged to:

a) perform tasks in order to accomplish objectives of the Service;

b) comply with the provisions of a signed contract;

c) not provide the Service with false or defamatory information intentionally.

4. Persons, who render assistance to the Service, shall be held responsible, in the manner prescribed by the legislation of Georgia, for providing the Service with false or defamatory information intentionally and/or for disclosing information protected by the legislation of Georgia that has become known to such persons as a result of cooperation with the Service.

Chapter IV - Organisation and Management of the Service

Article 12 - Organisation of the Service

1. The Service is a state sub-agency within the system of the Ministry of Finance of Georgia, which is accountable to the Government of Georgia and to the Minister of Finance of Georgia.

2. The Service shall fulfil the imposed obligations on the entire territory of Georgia and function in a unified centralised manner.

3. The organisation of the Service shall be determined by the Statute of the Service which shall be approved by the Minister of Finance of Georgia.



Article 13 - Management of the Service

1. The Service shall be managed, coordinated and directed by the Head of the Service, who shall be appointed to and dismissed from the position by the Prime Minister upon the recommendation of the Minister of Finance of Georgia.
2. The Head of the Service shall:
 - a) manage the Service, and be responsible to perform duties imposed by the legislation of Georgia;
 - b) within the scope of its authority, make decisions regarding matters falling within the governance of the Service;
 - c) monitor the performance of duties of structural units and subdivisions of the Service and carry out official supervision of the performance of duties by employees of the Service and of decisions taken by such employees in the manner prescribed by this Law;
 - d) appoint to and dismiss from positions the employees from a staff list, the procedures of whose appointment are not otherwise determined by this Law;
 - e) be responsible for efficient spending and use of budgetary funds allocated to the Service, as well as logistic inventories (including arsenal, ammunition, special equipment, special means, etc.);
 - f) submit a draft Statute of the Service, and the structure and cost estimate of the Service, as well as appropriate draft amendments thereto to the Minister of Finance of Georgia for approval;
 - g) submit reports, from time to time as directed by the Minister of Finance of Georgia, to the Government of Georgia and the Minister of Finance of Georgia regarding works performed by the Service and information regarding the priority areas of activities of the Service;
 - h) issue individual legal acts on matters falling within the scope of authority of the Service, methodological guidelines the implementation of which is mandatory for employees of the Service;
 - i) within the scope of authority, grant special titles to the employees of the Service and recommend the Minister of Finance of Georgia upon granting special titles to the employees of the Service;
 - j) submit proposals to the Minister of Finance of Georgia regarding logistical support of the Service;
 - k) submit proposals to the Minister of Finance with regard to making decisions related to the performance of duties in the Service;
 - l) exercise other powers granted by the legislation of Georgia.
3. The Head of the Service has a deputy (deputies) and their number shall be defined by the Statute of the Service, and their powers shall be defined by the order of the Head of the Service.
4. In the case of the absence of the Head of the Service, the Deputy Head shall perform the duties of the Head of the Service.
5. The Deputy Head and heads of structural units shall be appointed to or dismissed from their position by the Minister of Finance of Georgia upon the recommendation of the Head of the Service.
6. The number of employees of the Service shall be determined by the Minister of Finance of Georgia upon the recommendation of the Head of the Service, and a staff list shall be approved by the Head of the Service.

Chapter V - Performance of Service in the Service and Social Security Guarantees for the Employees of the Service

Article 14 - Legal grounds for the performance of service in the Service

Procedures for the performance of service in the Service and social security guarantees for the employees shall be regulated by this Law and relevant subordinate normative acts issued on the basis of this Law.

Article 15 - Employees of the Service

1. Employees of the Service are public servants.
2. Employees of the Service are obliged to pass a qualification test as provided for by the legislation of Georgia and the periodicity and procedures for conducting such tests shall be determined by the Minister of Finance of Georgia .
3. Employees of the Service shall be granted special titles in the manner prescribed by the legislation of Georgia taking into consideration their position and the length of their service. They shall be also granted the rights to wear a uniform and carry a service weapon.



4. Types of uniforms and attributes for employees of the Service shall be approved by the Government of Georgia.

5. Employees of the Service shall be given service certificates and special badges to confirm their identity and authority.

6. Citizens of Georgia may complete unpaid internship in the Service in order to raise their professional competence, however they shall not be granted the authority defined by the legislation of Georgia. Authorities of interns, procedures for their selection and conditions of service for such interns shall be established by the Minister of Finance of Georgia.

7. Citizens of Georgia may be appointed to the position of an intern in the Service in order to acquire professional skills and practical experience. Authorities of interns of the Service, the procedures for their selection and conditions for the performance of service by such interns, as well as salary of such interns shall be defined by the Ministry of Finance of Georgia.

8. In the case provided for in paragraph 7 of this article, the duration of internship in the Service shall be six months. The period of internship may be extended for six more months.

Law of Georgia No 6329 of 25 May 2012 – website, 12.6.2012

Law of Georgia No 1049 of 6 September 2013 - website, 23.9.2013

Article 16 - General requirements for recruitment

1. Recruitment shall be voluntary and shall be carried out in the manner prescribed by this Law.

2. Citizens of Georgia who are capable and are no less than 21 and no more than 35 years old may be recruited, and who are fluent in the official language and who, with their personal character, physical training and health status are able to perform the imposed duties, as well as meet special qualification requirements determined by the order of the Minister of Finance of Georgia.

3. Age restrictions laid down in paragraph two of this article does not apply to persons with work experience in operative investigative or investigation services or three years of professional work experience (relevant to the vacant position).

4. Recruitment, removal (dismissal) and the procedures of performing service shall be defined by the order of the Ministry of Finance of Georgia.

Article 17 - Mandatory medical examination of the employees of the Service

1. The Ministry of Finance of Georgia and/or the Head of the Service shall conduct mandatory medical examinations at least once a year and shall ensure the removal of relevant persons from occupied positions taking into consideration results of the examination based on Article 19 (b), (e.c), and/or (l) of this Law.

2. Health status requirements shall be established by the Minister of Health, Labour and Social Affairs of Georgia depending on the relevant positions of the Service.

Article 18 - Restrictions regarding the performance of service

1. The following persons shall not be permitted to be recruited and serve in the Service:

a) persons with a conviction record;

b) persons whose health status does not meet the requirements established for recruitment;

c) persons consuming narcotic drugs, psychotropic or and toxic substances;

d) persons who have been recognised by a court as persons with limited legal capacity or as beneficiaries of support, unless otherwise determined by a court decision.

e) to whom there are circumstances of incompatibility of duties prescribed by the Law of Georgia On Conflict of Interest and Corruption in Public Institutions.

2. Training, retraining and professional development of employees of the Service shall be carried out in the manner established by the Minister of Finance of Georgia. Employees of the Service shall be obliged to complete appropriate courses of professional development (training, re-training) and receive a passing grade (if any).

3. In the case of non-compliance with the requirements of this article or the absence of a document certifying compliance with the requirements, employees shall be dismissed from the Service on the basis of article 19(e) of this Law.

Law of Georgia No 3357 of 20 March 2015 – website, 31.3.2015

Law of Georgia No 4382 of 27 October 2015 – website, 11.11. 2015

Article 19 - Procedures for the dismissal of employees from the Service



The grounds for the dismissal of employees from the Service shall be:

- a) the attainment of certain age or the length of their service in accordance with the procedures for performing service in the Service;
- b) medical certificate regarding health impairment, maim or chronic illness, as a result of which they are not able to perform their duties;
- c) due to expiry of their employment agreement term;
- d) due to failure to fulfil the requirements defined in their employment agreement ;
- e) due to incompatibility with the occupied position, which involves the dismissal of a person:
 - e.a) on the basis of qualification test results;
 - e.b.) due to the lack of documents which are necessary to occupy the position;
 - e.c) due to unsatisfactory health status;
 - e.d) due to unsatisfactory completion of the probation period;
 - e.e) due to unsatisfactory professional skills;
 - e.f) due to gross or systematic violation of disciplinary norms;
- g) due to redundancy;
- h) due to election in or appointment to the state authorities;
- i) on the basis of a personal application;
- f) due to commission of a crime, if there is a valid judgement of conviction against such persons;
- g) due to incompatibility of duties, unless it is eliminated within 10 days after revealing such incompatibilities;
- h) due to consumption of narcotic drugs, psychotropic and toxic substances;
- i) due to moving to another institution;
- j) due to reorganisation and/or liquidation of the Service, its structural unit or territorial body;
- k) due to death;
- l) due to change of citizenship;
- m) due to being declared as missing;
- n) due to being recognised as a beneficiary of support, unless otherwise determined by a court decision.

Law of Georgia No 3357 of 20 March 2015 – website, 31.3.2015

Article 20 - Types of incentives for the employees of the Service

The following incentives shall be established for employees of the Service for outstanding performance of their duties, for long and faithful service or for the performance of especially difficult or important tasks:

- a) commendations and awards with a certificate of appreciation;
- b) monetary rewards or valuable gifts;
- c) additional leave for 10 days;
- d) awarding a badge of the Office;
- e) early promotion to a higher rank;
- f) early lifting of a disciplinary punishment;
- g) nomination for the state award for bravery and courage demonstrated during the performance of their duties.

Law of Georgia No 361 of 10 March 2017 – website, 22.3.2017

Article 21 - Responsibility of employees of the Service



The following disciplinary punishments shall be applied against employees of the Service for the violation of the work-related discipline:

- a) reprimand;
- b) severe reprimand;
- c) deprivation of the service badge;
- d) demotion to a lower salary grade for not more than one year;
- e) demotion of a special rank by one level;
- f) deduct not more than 10 days' salary;
- g) release from the position, and;
- h) dismissal from the Service.

Article 22 - Social security of the Service employees

1. The State shall ensure the social security of employees of the Service.
2. Employees of the Service shall receive:
 - a) a salary, which includes rates established for both their positions and special titles;
 - b) pecuniary compensation of a food ration;
 - c) other bonuses and compensation provided for by the legislation of Georgia.
3. The duration of a yearly leave for the employees of the Service shall be 30 calendar days.
4. In the case of the death of an employee of the Service while performing official duties, their family (spouse, children and parents with incapacity for work) shall be paid a one-time compensation of no more than GEL 15 000 from the funds of the State Budget.
5. Employees of the Service, who have been maimed while performing their duties, or who have been granted the status of a person with disabilities, shall be paid a one-time compensation of no more than GEL 7 000 depending on the gravity of injury.
6. Employees of the Service released from the Service due to attaining the age limit or due to being recognised as a person with disabilities, shall have the right to receive appropriate state compensation or a state pension in accordance with the legislation of Georgia.
7. Rates for positions and special titles, and the amount of pecuniary compensation for a food ration, and other bonuses and compensations for employees of the Service shall be established by the Minister of Finance of Georgia.
8. Employees of the Service shall be subject to mandatory state insurance, and matters related to the state insurance of their family members (including the circle of their family members) shall be determined by the Minister of Finance of Georgia.

Law of Georgia No 3811 of 12 November 2010 – LHGI, No 65, 26.11.2010, Art. 413

Article 23 - Responsibilities of employees of the Service

1. Employees of the Service shall be held responsible for unlawful damage to natural and/or legal persons as a result of a culpable action when performing their duties;
2. The damage shall be compensated from the State Budget in the manner prescribed by the legislation of Georgia.

Chapter VI - Funds of the Service

Article 24 - Funds of the Service

The Service shall be funded from the State Budget of Georgia.

Chapter VII Transitional and Final Provisions

Article 25 - Transitional provisions

<http://www.matsne.gov.ge>



1. Investigation Department of the Revenue Service of the Ministry of Finance of Georgia, Special Forces and Special Investigatory and Financial Expertise Department of the Central Office of the Revenue Service shall be reorganised and a sub-agency called the Investigation Service of the Ministry of Finance of Georgia within the system of the Ministry of Finance of Georgia shall be established.

2. Criminal cases and cases related to operative-investigative activities that are being reviewed by senior investigators, investigators and inspector-investigators of the Investigation Department of the Revenue Service of the Ministry of Finance of Georgia shall, after the reorganisation, be transferred to respective senior investigators, investigators and inspector-investigators of the legal successor the Investigation Service of the Ministry of Finance of Georgia in order to achieve objectives provided for in the Criminal Procedure Code of Georgia, the Law of Georgia on Operative-Investigative Activities and other normative acts

3. Servants of respective sub-divisions of the Revenue Service of the Ministry of Finance of Georgia shall be subordinate to the Investigation Service of the Ministry of Finance of Georgia, whether or not they were officially transferred to the Service. Such servants shall, before their dismissal or appointment to the Investigation Service of the Ministry of Finance of Georgia, shall exercise their powers in accordance with this Law, the Criminal Procedure Code of Georgia and the Law of Georgia on Operative-Investigative Activities.

4. The Minister of Finance of Georgia shall approve the rates for the positions and special titles, amounts of pecuniary compensation for food rations, and other bonuses and compensations for employees of the Investigation Service of the Ministry of Finance of Georgia before 1 December 2009.

5. The Minister of Finance of Georgia shall issue the following orders before 1 December 2009:

a) on the Approval of the Statute of the Investigation Service of the Ministry of Finance of Georgia;

b) on the Procedures for the Performance of Service in the Investigation Service of the Ministry of Finance of Georgia;

c) on the Approval of Special Qualification Requirements for the Positions of the Investigation Service of the Ministry of Finance of Georgia;

d) on the Approval of Procedures for Conducting Competitions and Qualification Tests for the Employees of the Investigation Service of the Ministry of Finance of Georgia;

6. The Ministry of Finance of Georgia shall ensure the compliance of subordinate normative acts with this Law before 1 December 2009.

7. Until the measures provided for by this article are taken, the normative acts issued by the Minister of Finance of Georgia shall remain valid whether or not they comply with the provisions of this Law.

8. Within a month after the entry of this Law into force, the Ministry of Finance of Georgia shall ensure the implementation of measures necessary for the financing of the Investigation Service of the Ministry of Finance of Georgia in the manner prescribed by the legislation of Georgia.

Article 26 - Entry into force of this Law

1. This Law, except for Articles 1 to 24 and 25(1), (2), (3), (7) and (8), shall enter into force upon its promulgation.

2. Articles 1 to 24 and Article 25(1), (2), (3), (7) and (8) of this Law shall enter into force from 1 December 2009.

The President of Georgia

M. Saakashvili

Tbilisi

3 November, 2009

No 1928-III

