

## Telecommunications services

1. "Telecommunications services" within the meaning of Section VI of Georgian Tax code shall mean services relating to the transmission, emission or reception of signals, words, images and sounds or information of any nature by wire, radio, optical or other electromagnetic systems, including the related transfer or assignment of the right to use capacity for such transmission, emission or reception, with the inclusion of the provision of access to global information networks.

a) fixed and mobile telephone services for the transmission and switching of voice, data and video, including telephone services with an imaging component (videophone services);

b) telephone services provided through the internet, including voice over internet Protocol (VoIP);

c) voice mail, call waiting, call forwarding, caller identification, threeway calling and other call management services;

d) paging services;

e) audiotext services;

f) facsimile, telegraph and telex;

g) access to the internet, including the World Wide Web;

h) private network connections provid

2. Telecommunications services within the meaning of Section VI of Georgian Tax code shall not cover the following:

a) electronically supplied services;

b) radio and television broadcasting (hereinafter 'broadcasting') services.