

Broadcasting services

1. Broadcasting services within the meaning of Section VI of Georgian Tax code shall include services consisting of audio and audiovisual content, such as radio or television programmes which are provided to the general public via communications networks by and under the editorial responsibility of a media service provider, for simultaneous listening or viewing, on the basis of a programme schedule.

2. Paragraph 1 shall cover, in particular, the following:

- a) radio or television programmes transmitted or retransmitted over a radio or television network;
- b) radio or television programmes distributed via the internet or similar electronic network (IP streaming), if they are broadcast simultaneous to their being transmitted or retransmitted over a radio or television network.

3. Paragraph 1 shall not cover the following:

- a) telecommunications services;
- b) electronically supplied services;
- c) the provision of information about particular programmes on demand;
- d) the transfer of broadcasting or transmission rights;
- e) the leasing of technical equipment or facilities for use to receive a broadcast;
- f) radio or television programmes distributed via the internet or similar electronic network (IP streaming), unless they are broadcast simultaneous to their being transmitted or retransmitted over a radio or television network.