

Electronically supplied services:

1. 'Electronically supplied services' as referred to in article 157 of Georgian Tax code shall include services which are delivered over the Internet or an electronic network and the nature of which renders their supply essentially automated and involving minimal human intervention, and impossible to ensure in the absence of information technology, in particular:

a) the supply of digitised products generally, including software and changes to or upgrades of software;

b) services providing or supporting a business or personal presence on an electronic network such as a website or a webpage;

c) services automatically generated from a computer via the Internet or an electronic network, in response to specific data input by the recipient;

d) the transfer for consideration of the right to put goods or services up for sale on an Internet site operating as an online market on which potential buyers make their bids by an automated procedure and on which the parties are notified of a sale by electronic mail automatically generated from a computer;

i) Internet Service Packages (ISP) of information in which the telecommunications component forms an ancillary and subordinate part (i.e. packages going beyond mere Internet access and including other elements such as content pages giving access to news, weather or travel reports; playgrounds; website hosting; access to online debates etc.);

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

- a.a)** Website hosting and webpage hosting;
- a.b)** automated, online and distance maintenance of programmes;
- a.c)** remote systems administration;
- a.d)** online data warehousing where specific data is stored and retrieved electronically
- a.e)** online supply of on-demand disc space.

b) supply of software and updating thereof, in particular:

- b.a)** Accessing or downloading software (including procurement/accountancy programmes and anti-virus software) plus updates;
- b.b)** software to block banner adverts showing, otherwise known as Bannerblockers;
- b.c)** download drivers, such as software that interfaces computers with peripheral equipment (such as printers);
- b.d)** online automated installation of filters on websites;
- b.e)** online automated installation of firewalls.

c) supply of images, text and information and making available of databases, in particular:

- c.a)** Accessing or downloading desktop themes;
- a.b)** accessing or downloading photographic or pictorial images or screensavers;
- c.c)** the digitised content of books and other electronic publications;

c.d) subscription to online newspapers and journals;

c.e) weblogs and website statistics;

c.f) online news, traffic information and weather reports;

c.g) online information generated automatically by software from specific data input by the customer, such as legal and financial data, (in particular such data as continually updated stock market data, in real time);

c.h) the provision of advertising space including banner ads on a website/web page;

c.i) use of search engines and Internet directories.

d) supply of music, films and games, including games of chance and gambling games, and of political, cultural, artistic, sporting, scientific and entertainment broadcasts and events, in particular:

d.a) Accessing or downloading of music on to computers and mobile phones;

d.b) accessing or downloading of jingles, excerpts, ringtones, or other sounds;

d.c) accessing or downloading of films;

d.d) downloading of games on to computers and mobile phones;

d.e) accessing automated online games which are dependent on the Internet, or other similar electronic networks, where players are geographically remote from one another;

d.f) receiving radio or television programmes distributed via a radio or television network, the internet or similar electronic network for listening to or viewing programmes at the moment chosen by the user and at the user's individual request on the basis of a catalogue of programmes selected by the media service provider such as TV or video on demand;

d.g) receiving 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 and television network;

d.h) the supply of audio and audiovisual content via communications networks which is not provided by and under the editorial responsibility of a media service provider;

d.i) the onward supply of the audio and audiovisual output of a media service provider via communications networks by someone other than the media service provider.

e) supply of distance teaching, in particular:

e.a) Automated distance teaching dependent on the Internet or similar electronic network to function and the supply of which requires limited or no human intervention, including virtual classrooms, except where the Internet or similar electronic network is used as a tool simply for communication between the teacher and student;

e.b) workbooks completed by pupils online and marked automatically, without human intervention.