

konvencia

**portugaliis republikasa
da
saqarTvelos
Soris**

**Semosavlebsa da kapitalze
ormagi dabegvris Tavidan acilebisa da
gadasaxadebis gadauxdelobis aRkveTis
Sesaxeb**

portugaliis republika da saqarTvelo,

surT ra Semosavlebsa da kapitalze ormagi dabegvris Tavidan acilebisa da gadasaxadebis gadauxdelobis aRkveTis Sesaxeb konvenciis gaformeba, or qveyanas Soris ekonomikuri urTierTobis xelSewyobisa da gaZlierebisaTvis,

SeTanxmdnen Semdegze:

Tavi 1
Kkonvenciis moqmedebis sfero

muxli 1
pirebi, romlebzec vrceldeba konvencia

es konvencia vrceldeba pirebze, romlebic arian erTi an orive xelSemkvreli saxelmwifos rezidentebi.

muxli 2
gadasaxadebi, romlebzec vrceldeba konvencia

1. es konvencia vrceldeba xelSemkvreli saxelmwifos an misi politikuri an administraciuli qvedanayofebis an xelisuflebis adgilobrivi organoebis mier Semosavlebsa da kapitalze dawesebul gadasaxadebze, maTi gadaxdis wesis miuxedavad.

2. Semosavlebze an kapitalze gadasaxadebad iTvleba yvela is gadasaxadi, romliTac ibegreba mTeli Semosavali, mTeli kapitali, an Semosavlis an kapitalis calkeuli elementi, uZravi an moZravi qonebis gasxvisebiT miRebuli nameti Semosavlis CaTvliT, sawarmos mier gadaxdili mTeli xelfasebian anazRaurebada aseve kapitalis afasebiT miRebuli Semosavali.

3. arsebuli gadasaxadebi, romlebzec vrceldeba es konvencia:

- a) portugaliis SemTxvevaSi:
 - i) fizikur pirTa saSemosavlo gadasaxadi (Imposto sobre o Rendimento das Pessoas Singulares – IRS);
 - ii) mogebis gadasaxadi (Imposto sobre o Rendimento das Pessoas Colectivas – IRC); da
 - iii) damatebiTi gadasaxadebimogebis gadasaxadze (Derramas); (SemdgomSi ~portugaliis gadasaxadi”);

- b) saqarTvelos SemTxvevaSi:
 - i) mogebis gadasaxadi;
 - ii) saSemosavlo gadasaxadi; da
 - iii) qonebis gadasaxadi; (SemdgomSi “saqarTvelos gadasaxadi”).

4. es konvencia aseve vrceldeba yvela identur an arsebiTad analogiur gadasaxadebze, romlebic am konvenciis xelmoweris Semdeg dawesdeba arsebuli gadasaxadebis damatebiT an maT nacvrad. xelSemkvrel saxelmwifoTa kompetenturi organoebi erTmaneTs acnobeben Taviani saxelmwifoebis Sesabamis sagadasaxado kanonmdeblobebSi Setanili arsebiTi cvlilebebis Sesaxeb.

Tavi II gansazRvrebani

muxli 3 zogadi gansazRvrebebi

1. am konvenciis miznebisaTvis, Tu konteqstidan sxva ram ar gamomdinareobs:
 - a) termini “portugalia” romelic geografiuli mniSvnelobiT gamoyenebisas, saerTasoris samarTlisa da portugaliis erovnuli samarTlis Sesabamisad aRniSnavs portugaliis teritorias, maT Soris teritoriul wylebs, iseve rogorc teritoriul zRvasTan mimdebare zonas, romelic moicavs fskersa da wiaRs, romlis mimarTac portugalias SeuZlia ganaxorcielos suverenuli uflebebi da iurisdicia.
 - b) termini “saqarTvelo” niSnavs saqarTvelos kanonmdeblobiT gansazRvrul teritorias, maT Soris saxmeleTo sivrces, mis wiaRsa da sahaero sivrces mis zemoT, Sida wylebsa da teritoriul zRvas, maT fskers, wiaRs da sahaero sivrces maT zemoT, romelzec saqarTvelo axorciebs suverenitets; aseve mis teritoriul zRvasTan mimdebare zonas, gansakuTrebul zonasa da kontinentur Selfs, romelTa mimarT saqarTvelos SeuZlia ganaxorcielos Tavisi suverenuli uflebebi da/an iurisdicia saerTasoris samarTlis Sesabamisad;
 - c) termini “xelSemkvreli saxelmwifo” da “meore xelSemkvreli saxelmwifo” niSnavs portugalias an saqarTvelos, konteqstis Sesabamisad;
 - d) termini ”gadasaxadi” niSnavs portugaliis gadasaxads an saqarTvelos gadasaxads konteqstis Sesabamisad;
 - e) termini “piri” moicavs fizikur pirs, kompanias da pirTa nebismier sxva gaerTianebas;

f) termini “kompania” niSnavs nebismier korporaciul warmonaqmns an nebismier sxva erTeuls, romelic sagadasaxado miznebisaTvis ganixileba rogorc korporaciuli erTeuli.

g) termini “xelSemkvreli saxelmwifos sawarmo” da “meore xelSemkvreli saxelmwifos sawarmo” Sesabamisad niSnavs sawarmos, romlis marTva xorcieldeba erTi xelSemkvreli saxelmwifos rezidentis mier da sawarmos, romlis marTva xorcieldeba meore xelSemkvreli saxelmwifos rezidentis mier;

h) termini “saerTaSoriso gadazidva” niSnavs nebismier gadazidvas sazRvao an sahaero xomaldiT, romlis eqsploatacia xdeba xelSemkvreli saxelmwifos rezidenti sawarmos mier, garda im SemTxvevebisa, rodesac sazRvao da sahaero xomaldis eqsploatacia xdeba mxolod meore xelSemkvrel saxelmwifoSi ganlagebul punqtebs Soris;

i) termini “kompetenturi organo” niSnavs:

i) portugaliis SemTxvevaSi: portugaliis respublikis finansTa ministrs, sagadasaxado da sabaJo samsaxuris generalur direqtors (Director-Geral da Autoridade Tributária e Aduaneira) an maT uflebamosil warmomadgenels;

ii) saqarTvelos SemTxvevaSi: finansTa saminstros an mis uflebamosil warmomadgenels;

j) termini “nacionaluri piri” xelSemkvrel saxelmwifosTan mimarTebsaSi niSnavs:

i) nebismier fizikur pirs, romelsac aqvs xelSemkvreli saxelmwifos moqalaqeoba an nacionaloba;

ii) nebismier iuridiul pirs, an asociacias, romelsac aseTi statusi miRebuli aqvs xelSemkvreli saxelmwifos moqmedi kanonmdeblobis safuZvelze.

2. xelSemkvreli saxelmwifos mier am konvenciis miznebisaTvis nebismier termins, romelic ar aris masSi gansazRvruli, Tu konteqstidan sxva ram ar gamomdinareobs, eqneba is mniSvneloba, rac mas eniWeba am dros am saxelmwifos kanonmdeblobiT im gadasaxadebis mimarT, romlebzec vrceldeba es konvencia. xelSemkvreli saxelmwifos sagadasaxado kanonmdeblobaSi arsebuli terminebis gansazRvrebebs upiratesoba eniWebaT im gansazRvrebebTan mimarTebsaSi, romlebic maT gaaCniaT am saxelmwifoSi moqmedi sxva samarTlebrivi normebiT.

muxli 4

rezidenti

1. am konvenciis miznebidan gamomdinare, termini “xelSemkvreli saxelmwifos rezidenti” niSnavs nebismier pirs, romelic am saxelmwifoSi moqmedi kanonmdeblobis Sesabamisad eqvemdebareba dabegvras misi mudmivi sacxovrebeli adgilis, faqtobrivad yofnis adgilis, marTvis adgilis an analogiuri Sinaarsis mqone nebismieri sxva kriteriumis safuZvelze da aseve moicavs am saxelmwifosa da mis nebismier politikur an administraciul qvedanayofs, an xelisuflebis adgilobriv organos. es termini, amasTan, ar moicavs pirs, romelic am saxelmwifoSi dabegvras eqvemdebareba mxolod masSi arsebul wyarodan an iq ganTavsebuli kapitalidan miRebul SemosavlebTan dakavSirebiT.

2. im SemTxvevaSi, rodesac am muxlis pirveli punqtis debulebaTa Sesabamisad, fizikuri piri aris orive xelSemkvreli saxelmwifos rezidenti, misi statusi ganisazRvrebSa Semdegnairad:

a) is CaiTvleba mxolod im saxelmwifos rezidentad, sadac mas aqvs mudmivi sacxovrebeli; Tu mas mudmivi sacxovrebeli aqvs orive saxelmwifoSi, is CaiTvleba mxolod im saxelmwifos rezidentad, sadac mas gaaCnia ufro mWidro piradi da ekonomikuri kavSirebi (sasicoxlo interesebis centri);

b) Tu SeuZlebelia im saxelmwifos dadgena, sadac mas aqvs sasicoxlo interesebis centri, an Tu mas ar aqvs mudmivi sacxovrebeli adgili arc erT am saxelmwifoSi, is CaiTvleba mxolod im saxelmwifos rezidentad, sadac igi Cveulebriv cxovrobs;

c) Tu is Cveulebriv cxovrobs orive saxelmwifoSi an ar cxovrobs arc erT maTganSi, is CaiTvleba mxolod im saxelmwifos rezidentad, romlis nacionalur pirsac warmoadgens;

d) Tu isaris orive saxelmwifos an ar aris arcerTi maTganis nacionaluri piri, maSin xelSemkvrel saxelmwifoTa kompetenturi organoebi sakiTxs gadawyveten urTierTSeTanxmehis safuZvelze.

3. im SemTxvevaSi, rodesac am muxlis pirveli punqtis debulebaTa Sesabamisad, piri, garda fizikuri pirisa, aris orive xelSemkvreli saxelmwifos rezidenti, igi CaiTvleba mxolod im saxelmwifos rezidentad, sadac mdebareobs misi faqtobrivi marTvis adgili.

muxli 5 mudmivi dawesebuleba

1. am konvenciis miznebidan gamomdinare, termini ~mudmivi dawesebuleba” niSnavs saqmianobis fiqsirebul adgils, romlis meSveobiTac sawarmos saqmianoba xorcieldeba mTlianad an nawilobriv.

2. termini “mudmivi dawesebuleba” ZiriTadad moicavs:

- a) marTvis adgils;
- b) filials;
- c) ofiss;
- d) fabrikas;
- e) saxelosnos da
- f) maRaros, navTobis an gazis WaburRils, kariers an bunebrivi resursebis mopovebis nebismier sxva adgils.

3. samSeneblo moedani an samontaJo an saamwyobo obieqti, mudmiv dawesebulebad iTvleba mxolod maSin, Tu is arsebobs cxra (9) Tveze meti xnis ganmavlobaSi.

4. am muxlis wina debulebaTa miuxedavad, termini “mudmivi dawesebuleba” ar moicavs:

a) Senoba-nagebobebis gamoyenebas sawarmos kuTvnili saqonlis an Sualeduri produqtis mxolod maragad Senaxvis, demonstrirebis an daniSnulebis adgilamde mitanis mizniT;

b) sawarmos kuTvnili saqonlis an Sualeduri produqtis maragis dasawyobebas, mxolod maragad Senaxvis, daniSnulebis adgilamde mitanis an demonstrirebis mizniT;

c) sawarmos kuTvnili saqonlis an Sualeduri produqtis maragebis Senaxvas, mxolod sxva sawarmos mier maTi gadamuSavebis mizniT;

d) saqmianobis fiqsirebuli adgilis gamoyenebas sawarmosaTvis saqonlis an Sualeduri produqtis mxolod Sesyidvis an mxolod informaciis Segrovebis mizniT;

e) saqmianobis fiqsirebuli adgilis gamoyenebas sawarmosaTvis mxolod mosamzadebeli an damxmare xasiaTis nebismieri sxva saqmianobis ganxorcielebis mizniT;

f) fiqsirebuli adgilis am punqtis a)-e) qvepunqtebSi CamoTvliil saqmianobaTa nebismieri erTobliobisaTvis gamoyenebas, im SemTxvevaSi Tu, fiqsirebuli adgilis saqmianobis amgvari erToblioba aris mosamzadebeli an damxmare xasiaTis.

5. am muxlis pirveli da me-2 punqtebis debulebebis miuxedavad, Tu piri, garda am muxlis me-6 punqtSi aRniSnuli damoukidebeli statusis mqone agentisa,

moqmedebs sawarmos saxeliT, aqvs da Cveulebriv iyenebs xelSemkvrel saxelmwifoSi sawarmos saxeliT kontraqtis dadebis uflebamosilebas, maSin es sawarmo am piris mier sawarmosaTvis ganxorcielebul nebismier saqmianobasTan mimarTebiT ganixileba am saxelmwifoSi mudmivi dawesebulebis mqoned, Tu am piris saqmianoba ar Semoifargleba me-4 punqtSi aRniSnuli saqmianobebiT, romelic, amave punqtis debulebebis Sesabamisad, am saqmianobis fiqsirebuli adgilis meSveobiT ganxorcielebis SemTxvevaSi ar gadaaqcevs saqmianobis aseT fiqsirebul adgils mudmiv dawesebulebad.

6. sawarmo ar ganixileba xelSemkvrel saxelmwifoSi mudmivi dawesebulebis mqoned mxolod imitom, rom is am saxelmwifoSi saqmianobas axorcielebs brokeris, komisioneris an damoukidebeli statusis mqone nebismieri sxva agentis meSveobiT, im pirobiT, rom es pirebi moqmedeben TavianTi Cveuli profesiuli saqmianobis farglebSi.

7. is faqti, rom kompania, romelic aris erTi xelSemkvreli saxelmwifos rezidenti, akontrols an kontroldeba meore xelSemkvreli saxelmwifos rezidenti kompaniis mier an romelic saqmianobas axorcielebs meore saxelmwifoSi (mudmivi dawesebulebis meSveobiT an sxva saxiT), TavisTavad ar gadaaqcevs erT-erT am kompanias meoris mudmiv dawesebulebad.

Tavi III Semosavlis dabegyra

muxli 6 Semosavali uZravi qonebidan

1. xelSemkvreli saxelmwifos rezidentis mier meore xelSemkvrel saxelmwifoSi mdebare uZravi qonebidan miRebuli Semosavali (soflisa da satyeo meurneobidan miRebuli Semosavlis CaTvliT), SeiZleba daibegros am meore saxelmwifoSi.

2. termins “uZravi qoneba” eqneba is mniSvneloba, romelic mas gaaCnia im xelSemkvreli saxelmwifos kanonmdeblobiT, romelSic mdebareobs gansaxilveli qoneba. termini, nebismier SemTxvevaSi, moicavs uZravi qonebis mimarT damxmare xasiaTis qonebas, sasoflo da satyeo meurneobaSi gamoyenebul pirutyvsa da mowyobilobebs, uflebebs, romlebzec vrceldeba miwis sakuTrebasTan dakavSirebuli zogadi samarTlis debulebebi, uZravi qonebis uzufuqtsa da uflebebs, romlebic warmoadgenen cvladi an fiqsirebuli anazRaurebebis kompensacias mineraluri wiaRiseulis, sabadoebis da sxva bunebrivi resursebis damuSavebisTvis an damuSavebis uflebisTvis. sazRvao da sahaero xomaldebi uZrav qonebad ar ganixileba.

3. am muxlis pirveli punqtis debulebebi vrceldeba uZravi qonebis pirdapiri gamoyenebis, gaqiravebis an nebismieri sxva formiT gamoyenebis Sedegad miRebul Semosavlebze.

4. am muxlis pirveli da me-3 punqtis debulebebi vrceldeba agreTve sawarmos uZravi qonebidan da damoukidebeli piradi momsaxurebis gawevis dros gamoyenebuli uZravi qonebidan miRebul Semosavlebze.

5. winamdebare debulebebi aseve gavrceldeba moZravi qonebidan miRebul Semosavalze an uZravi qonebis gankargvasTan an gankargvis uflebasTan dakavSirebul momsaxureobaze, romelic im xelSemkvreli saxelmwifos sagadasaxado kanonmdeblobiT sadac mdebareobs qoneba gaigivebulia uZravi qonebidan miRebul SemosavalTan.

muxli 7

mogeba ekonomikuri saqmianobidan

1. xelSemkvreli saxelmwifos sawarmos mogeba ibegreba mxolod am saxelmwifoSi, Tu es sawarmo Tavis saqmianobas meore xelSemkvrel saxelmwifoSi ar axorciebs iq ganlagebuli mudmivi dawesebulebis meSveobiT. Tu sawarmo amgvarad axorciebs saqmianobas, maSin misi mogeba SeiZleba daibegros meore saxelmwifoSi, magram mxolod im nawilSi, romelic miekuTvneba am mudmiv dawesebulebas.

2. am muxlis me-3 punqtis debulebebis gaTvaliswinebiT, im SemTxvevaSi, rodesac xelSemkvreli saxelmwifos sawarmo meore xelSemkvrel saxelmwifoSi axorciebs saqmianobas iq ganlagebuli mudmivi dawesebulebis meSveobiT, TiToeul xelSemkvrel saxelmwifoSi am mudmiv dawesebulebas miekuTvneba mogeba, romelic mas SeiZleboda mieRo, rogorc imave an analogiuri saqmianobiT dakavebul, imave an analogiur pirobebSi myof calke gamoyofil, damoukidebel sawarmos, im sawarmos mimarT sruliad damoukidebeli moqmedebiT, romlis mudmiv dawesebulebasac is warmoadgens.

3. mudmivi dawesebulebis mogebis gansazRvrisas dasaSvebia mudmivi dawesebulebisTvis gaweuli xarjebis gamoqviTva, mmarTvelobiTi da saerTo administraciuli xarjebis CaTvliT, imis miuxedavad, es xarjebi im saxelmwifoSia gaweuli, romelSic ganTavsebulia mudmivi dawesebuleba, Tu mis farglebs gareT.

4. Tu xelSemkvrel saxelmwifoSi Cveulebriv miRebulia mudmivi dawesebulebis mogebis gansazRvra sawarmos mTliani mogebis mis calkeul nawilebze ganawilebis safuZvelze, maSin am muxlis me-2 punqti veranairad SeuSlis xels xelSemkvrel saxelmwifos gansazRvros dasabegri mogebis odenoba amgvari ganawilebis wesiT; amasTan ganawilebis meTodi unda iyos iseTi, rom Sedegi SesabamisobaSi modiodes am muxlis principebTan.

5. mudmiv dawesebulebas ar miekuTvneba mogeba am mudmivi dawesebulebis mier sawarmosaTvis saqonlis an Sualeduri produqtis mxolod SeZenis safuZvelze.

6. wina punqtibis miznebidan gamomdinare, mudmivi dawesebulebisaTvis misakuTvnebeli mogeba yovelwliurad ganisazRvrebis erTi da igive meTodiT, Tu ar aris sxvagvarad gansazRvris raime damajerebeli da sakmarisi mizezi.

7. im SemTxvevaSi, rodesac mogeba Seicavs Semosavlis iseT saxeobebs, romlebic am konvenciis sxva muxlebSi calkea ganxiluli, maSin am muxlis debulebebi gavlenas ver iqoniebs im muxlebis debulebebze.

muxli 8

sazRvao da sahaero transporti

1. saerTaSoriso gadazidvebSi sazRvao da sahaero xomaldebis eqsploataciidan miRebuli mogeba ibegreba mxolod im xelSemkvrel saxelmwifoSi romelSic mdebareobs sawarmos faqtobrivi marTvis adgili.

2. Tu sanaosno sawarmos faqtobrivi marTvis adgili ganTavsebulia gembanze, is CaiTvleba im xelSemkvrel saxelmwifoSi arsebulad, romelSic mdebareobs gemis miweris navsadguri.Mmiweris navsadguris ararsebobis SemTxvevaSi, CaiTvleba im saxelmwifoSi mdebared, romlis rezidentsac warmoadgens gemis eqspluataciis ganmaxorcielebeli piri.

3. am muxlis pirveli punqtis debulebebi aseve vrceldeba pulSi, erTobliv saqmianobaSi an saerTaSoriso saoperacio saagentoebis muSaobaSi monawileobiT miRebul mogebaze.

muxli 9

urTierTdamokidebuli sawarmoebi

1. im SemTxvevaSi rodesac:

a) xelSemkvreli saxelmwifos sawarmo pirdapir an arapirdapir monawileobs meore xelSemkvreli saxelmwifos sawarmos marTvaSi, kontrolSi an kapitalSi, an

b) erTi da igive pirebi pirdapir an arapirdapir monawileoben erTi xelSemkvreli saxelmwifos sawarmosa da meore xelSemkvreli saxelmwifos sawarmos marTvaSi, kontrolSi an kapitalSi,

da orive SemTxvevaSi am or sawarmos Soris komerciul an finansur urTierTobebSi Seqmnila an dawesebuli pirobebi gansxvavdeba im pirobebisagan, romlebsac adgili eqneboda or damoukidebel sawarmos Soris urTierTobaSi, maSin nebismieri mogeba, romelic am pirobebis ararsebobis SemTxvevaSi warmoeSveboda romelime maTgans, magram am pirobebis arsebobis gamo ar warmoeSva, SeiZleba CarTul iqnes am sawarmos mogebaSi da daibegros Sesabamisad.

2. im SemTxvevaSi, rodesac xelSemkvreli saxelmwifo am saxelmwifos sawarmos mogebaSi rTavs _ da Sesabamisad gadasaxadiT begravs _ im mogebas, romelTan mimarTebaSi meore xelSemkvreli saxelmwifos sawarmo daeqvemdebara dabegvras am meore saxelmwifoSi, da aseTi saxiT CarTuli mogeba warmoadgens mogebas, romelic SeiZleba daricxvoda pirvelad xsenebuli saxelmwifos sawarmos, Tu am or sawarmos Soris iqneboda igive urTierToba, rogorc damoukidebel sawarmoebs Soris, maSin es meore saxelmwifo, Tu is daTanxmdeba, rom pirvelad xsenebuli saxelmwifos koreqtireba safuZvlania da jamurad gamarTlebulia, moaxdens mis mier am mogebaze daricxuli gadasaxadis Sesabamis koreqtirebas. aseTi koreqtirebis gansazRvris dros saTanado wesiT unda iqnes gaTvaliswinebuli am konvenciis sxva debulebebic, xolo aucileblobis SemTxvevaSi xelSemkvrel saxelmwifoTa kompetenturi organoebi erTmaneTTan gamarTaven konsultaciebs.

muxli 10 dividendebi

1. xelSemkvreli saxelmwifos rezidenti kompaniis mier meore xelSemkvreli saxelmwifos rezidentisaTvis gadaxdili dividendebi SeiZleba daibegros am meore saxelmwifoSi.

2. amasTan, amgvari dividendebi SesaZloa agreTve daibegros im xelSemkvrel saxelmwifoSi, romlis rezidentsac warmoadgens dividendebis gadamxdeli kompania, am saxelmwifos kanonmdeblobis Sesabamisad, magram, Tu dividendebis beneficiuri mflobeli warmoadgens meore xelSemkvreli saxelmwifos rezidents, maSin aseTi saxiT dakisrebuli gadasaxadi ar unda aRematebodes:

- a) dividendebis saerTo raodenobis 5 procentis, Tu beneficiuri mflobeli aris kompania (amxanagobis garda) romelic pirdapir flobs dividendebis gadamxdeli kompaniis kapitalis sul mcire 25 procentis;
- b) dividendebis saerTo raodenobis 10 procentis yvela sxva SemTxvevaSi.

xelSemkvreli saxelmwifoebisKkompetenturi organoebi, urTierTSeTanxmehis safuZvelze adgenen am SezRudvebis gamoyenebis meTodebs. es punqti ar gavrceldeba kompaniis im mogebebis dabegvraze, saidanac gadaixdeba dividendebi.

3. am muxlis miznebisaTvis, termini “dividendi” niSnavs Semosavals aqciebidan, jouissance-is aqciebidan an jouissance-is uflebebidan, samTo saqmianobasTan dakavSirebuli aqciebidan, damfuZnebelTa aqciebidan an sxva uflebebidan, Tu isini ar warmoadgenen mogebaSi monawile savalo moTxovnebs, aseve Semosavals sxva korporaciuli uflebebidan, romelic eqvemdebareba iseTive sagadasaxado regulirebas, rogorsac aqciebidan miRebuli Semosavali, im xelSemkvreli saxelmwifos kanonmdeblobis Sesabamisad, romlis rezidentsac warmoadgens mogebis gamanawilebeli kompania. termini aseve moicavs mogebas, romelic miekuTvneba SeTanxmebiT wilobriv mogebas. (“associação em participação”).

4. am muxlis pirveli da me-2 punqtis debulebebi ar gamoiyeneba, Tu dividendebs beneficiuri mflobeli aris xelSemkvreli saxelmwifos rezidenti, axorciebs saqmianobas meore xelSemkvrel saxelmwifoSi, romlis rezidentsac warmoadgens dividendebs gadamxdeli kompania, iq arsebuli mudmivi dawesebulebis meSveobiT, anaxorciebs am meore saxelmwifoSi damoukidebel pirad momsaxurebas iq ganTavsebuli fiqsirebuli bazis meSveobiT da floba, romlis safuZvelzec xdeba dividendebs gadaxda, uSualod ukavSirdeba aseT mudmiv dawesebulebas an fiqsirebul bazas. aseT SemTxvevaSi gamoiyeneba am konvenciis me-7 an me-14 muxlis debulebebi.

5. rodesac xelSemkvreli saxelmwifos rezidenti kompania meore xelSemkvrel saxelmwifoSi iRebs Semosavals an mogebas, am meore saxelmwifos ar SeuZlia kompanias gadasaxadi daakisros gadaxdil dividendebs, garda im SemTxvevisa, rodesac aseTi dividendebs gadaxda xdeba am meore saxelmwifos rezidentisTvis, an rodesac floba, romlis safuZvelzec xdeba dividendebs gadaxda, uSualod ukavSirdeba am meore saxelmwifoSi arsebul mudmiv dawesebulebas an fiqsirebul bazas. meore saxelmwifos aseve ar SeuZlia dabegros kompaniis gaunawilebeli mogeba, im SemTxvevaSic ki, Tu gadaxdili dividendebs an gaunawilebeli mogeba mTlianad an nawilobriv Sedgeba am meore saxelmwifoSi warmoSobili mogebidan an Semosavlidan.

muxli 11

procenti

1. xelSemkvrel saxelmwifoSi warmoSobili da meore xelSemkvreli saxelmwifos rezidentisaTvis gadaxdili procenti SeiZleba daibegros am meore saxelmwifoSi.

2. amasTan, aseTi procenti SeiZleba agreTve daibegros im xelSemkvrel saxelmwifoSi, romelSic is warmoiqmneba, am saxelmwifoSi moqmedi kanonmdeblobis Sesabamisad, magram Tu procentis beneficiuri mflobeli warmoadgens meore xelSemkvreli saxelmwifos rezidents, maSin aseTi saxiT dakisrebuli gadasaxadi ar unda aRematebodes procentebis saerTo raodenobis 10 procentis. xelSemkvreli saxelmwifoebisKkompetenturi organoebi, urTierTSeTanxmebis safuZvelze adgenen am SezRudvebis gamoyenebis meTodebs.

3. am muxlis me-2 punqtis miuxedavad, xelSemkvrel saxelmwifoSi warmoSobili da meore xelSemkvreli saxelmwifos rezidentisTvis gadaxdili procenti daibegreba mxolod meore saxelmwifoSi, Tu aseTi procentis mimRebia politikuri an administraciuli qvedanayofebi, an saxelmwifos mTavroba, an misi centraluri banki.

4. termini “procenti” am muxlis miznebisaTvis niSnavs Semosavals nebismieri saxis savalo moTxovnidan, misi ipoTekuri uzrunvelyofisa da movalis mogebaSi monawileobis uflebis arsebobis miuxedavad. kerZod, Semosavals saxelmwifo fasiani qaRaldebidan da Semosavals obligaciebidan an savalo valdebulebebidan maTze daricxuli premiebisa da mogebebis CaTvliT. am muxlis miznebidan gamomdinare, jarimebi dagvianebul gadaxdaze procentad ar ganixileba.

5. am muxlis pirveli punqtis debulebebi ar gamoiyeneba, Tu procentis beneficiuri mflobeli aris xelSemkvreli saxelmwifos rezidenti, romelic Tavis saqmianobas axorciebs meore xelSemkvrel saxelmwifoSi, sadac warmoiSoba procenti iq arsebuli mudmivi dawesebulebis meSveobiT an axorciebs am meore saxelmwifoSi damoukidebel pirad momsaxureobas iq ganTavsebuli fiqsirebuli bazis meSveobiT da savalo moTxovna, romlis safuZvelzec xdeba procentis gadaxda, uSualod ukavSirdeba aseT mudmiv dawesebulebas an fiqsirebul bazas. aseT SemTxvevaSi Sesabamisad gamoiyeneba am konvenciis me-7 an me-14 muxlis debulebebi.

6. procenti iTvleba xelSemkvrel saxelmwifoSi warmoSobilad, Tu gadamxdeli aris am saxelmwifos rezidenti. Tu procentis gadamxdel pirs, miuxedavad imisa, aris Tu ara is xelSemkvreli saxelmwifos rezidenti, xelSemkvrel saxelmwifoSi gaaCnia mudmivi dawesebuleba da fiqsirebuli baza, romelTan dakavSirebuli valdebulebidanac warmoiSva gadaxdili procenti, amasTan am procentis xarjis matarebelia aseTi mudmivi dawesebuleba an fiqsirebuli baza, maSin procenti CaiTvleba im saxelmwifoSi warmoSobilad, romelSic mdebareobs aseTi mudmivi dawesebuleba an fiqsirebuli baza.

7. Tu procentis gadamxdelsa da beneficiur mflobels Soris, an orive maTgansa da romelime mesame pirs Soris gansakuTrebul urTierTobaTa arsebobis gamo, procentis Tanxa im savalo valdebulebis gaTvaliswinebiT, romlis safuZvelzec xdeba misi gadaxda, aWarbebs Tanxas, romelic SeTanxmebuli iqneboda gadamxdelsa da beneficiur mflobels Soris aseTi urTierTobebis ararsebobisas, maSin am muxlis debulebebi gamoiyeneba mxolod ukanasknelad xsenebuli Tanxis mimarT. aseT SemTxvevaSi, gadasaxdeli Tanxis nameti nawili kvlavac eqvemdebareba dabegvras TiToeuli xelSemkvreli saxelmwifos kanonmdeblobis Sesabamisad, am konvenciis sxva debulebebis gaTvaliswinebiT.

muxli 12

royalti

1. xelSemkvrel saxelmwifoSi warmoSobili da meore xelSemkvreli saxelmwifos rezidentisaTvis gadaxdili roialti SeiZleba daibegros am meore saxelmwifoSi.
2. amasTan, aseTi roialti SeiZleba agreTve daibegros im xelSemkvrel saxelmwifoSi, romelSic is warmoiqmneba, am saxelmwifoSi moqmedi kanonmdeblobis Sesabamisad, magram Tu roialtis beneficiuri mflobeli warmoadgens meore xelSemkvreli saxelmwifos rezidents, maSin aseTi saxiT gadaxdili gadasaxadi ar unda aRematebodes roialtis saerTo Tanxis 5 procentis. xelSemkvreli saxelmwifoebisKkompetenturi organoebi, urTierTSeTanxmehis safuZvelze daadgenen am SezRudvebis reJims.
3. am muxlis miznebisaTvis, termini “roialti” niSnavs gadaxdis nebismier saxes, romelic anazRaurebis saxiT miiReba nebismier literaturul, xelovnebis an mecnierul namuSevarze, kinematografiuli filmebis CaTvliT, saavtoro uflebiT sargeblobisaTvis an sargeblobis uflebisTvis, nebismieri patentis, sasaqonlo niSnis, proeqtis an modelis, gegmis, saidumlo formulis an procesis, aseve samrewvelo, komerciuli an mecnieruli gamocdilebis Semcveli informaciiT sargeblobisaTvis an sargeblobis uflebisTvis.
4. am muxlis pirveli da me-2 punqtis debulebebi ar gamoiyeneba Tu roialtis beneficiuri mflobeli aris xelSemkvreli saxelmwifos rezidenti, romelic Tavis saqmianobas axorciebs meore xelSemkvrel saxelmwifoSi, sadac warmoiSoba roialti iq arsebuli mudmivi dawesebulebis meSveobiT an axorciebs am meore saxelmwifoSi damoukidebel pirad momsaxureobas iq ganTavsebuli fiqsirebuli bazis meSveobiT da ufleba an qoneba, ris safuZvelzec xdeba roialtis gadaxda, uSualod aris dakavSirebuli aseT mudmiv dawesebulebasTan an fiqsirebul bazasTan. aseT SemTxvevaSi gamoiyeneba am konvenciis me-7 an me-14 muxlis debulebebi.
5. roialti warmoSobilad CaiTvleba xelSemkvrel saxelmwifoSi, rodesac gadamxdelia am xelSemkvreli saxelmwifos rezidenti. Tu roialtis gadamxdel pirs, miuxedavad imisa, aris Tu ara is xelSemkvreli saxelmwifos rezidenti, xelSemkvrel saxelmwifoSi gaaCnia mudmivi dawesebuleba an fiqsirebuli baza, romelTan dakavSirebiTac warmoiSva roialtis gadaxdis valdebuleba da amgvari roialtis gadaxdis xarjebis eweva aseTi mudmivi dawesebuleba an fiqsirebuli baza, maSin CaiTvleba, rom msgavsi roialti warmoiqmna im saxelmwifoSi, romelSic mdebareobs mudmivi dawesebuleba an fiqsirebuli baza.
6. Tu gadamxdelsa da beneficiur mflobels Soris, an orive maTgansa da romelime mesame pirs Soris gansakuTrebuli urTierTobebis gamo, roialtis Tanxa, romelic dakavSirebulia sargeblobasTan, uflebasTan an informaciasTan, romlis safuZvelze xdeba misi gadaxda, aWarbebs Tanxas, rac SeTanxmehuli iqneboda gadamxdelsa da beneficiur mflobels Soris aseTi urTierTobebis ararsebobisas, maSin am muxlis debulebebi gamoiyeneba mxolod ukanasknelad xsenebuli Tanxis mimarT. aseT SemTxvevaSi gadasaxdeli Tanxis nameti nawili kvlavac eqvemdebareba dabegvras

TiToeuli xelSemkvreli saxelmwifos kanonmdeblobis Sesabamisad, am konvenciis sxva debulebebis gaTvaliswinebiT.

muxli 13

Semosavlebi kapitalis matebidan

1. Semosavlebi, romlebsac iRebs xelSemkvreli saxelmwifos rezidenti meore xelSemkvrel saxelmwifoSi mdebare me-6 muxliT gansazRvruli uZravi qonebis gasxvisebidan, SeiZleba daibegros am meore saxelmwifoSi.

2. Semosavlebi moZravi qonebis gasxvisebidan, romelic warmoadgens erTi xelSemkvreli saxelmwifos sawarmos mier meore xelSemkvrel saxelmwifoSi arsebuli mudmivi dawesebulebis mflobelobaSi arsebul qonebis nawils, an Semosavlebi moZravi qonebis gasxvisebidan, romelic warmoadgens erTi xelSemkvreli saxelmwifos rezidentis mier damoukidebeli piradi momsaxurebis gawevis mizniT meore xelSemkvrel saxelmwifoSi arsebuli fiqsirebuli bazis komerciuli qonebis nawils, aseTi mudmivi dawesebulebis (calke an mTel sawarmosTan erTad) gasxvisebidan miRebuli aseTi Semosavlebis CaTvliT, SeiZleba daibegros am meore saxelmwifoSi.

3. saerTaSoriso gadazidvebSi eqsploaტირებული sazRvao da sahaero xomaldebis, an maT eqsploaტირების დაკავსრებული moZravi qonebis gasxvisebiT miRebuli Semosavali daibegreba mxolod im xelSemkvrel saxelmwifoSi, sadac mdebareobs sawarmos faqtobrivi marTvis adgili.

4. Semosavlebi, romlebsac xelSemkvreli saxelmwifos rezidenti iRebs aqciebis gasxvisebidan an nebismieri saxis procentidan, da romlis Rirebulebis 50%-ze meti pirdapir an arapirdapir dakavSirebulia meore xelSemkvrel saxelmwifoSi mdebare uZrav qonebasTan, SeiZleba daibegros am meore saxelmwifoSi.

5. am muxlis pirvel, me-2, me-3 da me-4 puqtebSi aRniSnuli qonebis garda, Semosavlebi nebismieri qonebis gasxvisebidan daibegreba mxolod im xelSemkvrel saxelmwifoSi, romlis rezidentsac warmoadgens qonebis gamsxvisebeli piri.

muxli 14

damoukidebeli piradi momsaxureba

1. xelSemkvreli saxelmwifos rezidentis mier profesiuli momsaxurebis an damoukidebeli xasiaTis mqone sxva saqmianobis Sedegad miRebuli Semosavali ibegreba mxolod am saxelmwifoSi, garda im SemTxvevebisa, rodesac mas meore xelSemkvrel saxelmwifoSi gaaCnia regularulad xelmisawvdomi fiqsirebuli baza Tavisi saqmianobis gansaxorcieblad. Tumas meore xelSemkvrel saxelmwifoSi gaaCnia

aseTi fiqsirebuli baza, Semosavali SeiZleba daibegros am meore saxelmwifoSi, magram Semosavlis mxolod im nawilSi, romelic miekuTvneba am fiqsirebul bazas.

2. termini “profesiuli momsaxureba” moicavs damoukidebel samecniero, literaturul, saxelovnebo, saganmanaTleblo da pedagogiur saqmianobas, agreTve eqimebis, advokatebis, inJinrebis, arqiteqtorebis, stomatologebs da buRaltrebis damoukidebel saqmianobas.

muxli15

Semosavali daqiravebiT muSaobidan

1. am konvenciis me-16, me-18 da me-19 muxlebis debulebaTa gaTvaliswinebiT, xelSemkvreli saxelmwifos rezidentis mier daqiravebiT muSaobiT miRebuli xelfasi, gasamrjelo da sxva msgavsi anazRaureba daibegreba mxolod am saxelmwifoSi, Tu daqiravebiT muSaoba ar ganxorcielebula meore xelSemkvrel saxelmwifoSi. Tu daqiravebiT muSaoba xorcieldeba amgvari saxiT, maSin aseTi anazRaureba SeiZleba daibegros am meore saxelmwifoSi.

2. am muxlis pirveli punktis debulebaTa miuxedavad, erTi xelSemkvreli saxelmwifos rezidentis mier meore xelSemkvrel saxelmwifoSi ganxorciebuli daqiravebiT muSaobidan miRebuli anazRaureba ibegreba mxolod pirvelad xsenebul saxelmwifoSi Tu:

a) anazRaurebis mimRebi imyofeba meore saxelmwifoSi periodiT, an periodebiT, romelTa saerTo xangrZlivoba ar aRemateba 183 dRes nebismieri TormetTviani periodis ganmavlobaSi, romelic iwyeba an mTavrdeba mocemul fiskalur wels, da

b) anazRaureba gaicema damqiraveblis mier, an misi saxeliT, romelic ar warmoadgens meore saxelmwifos rezidents, da

c) anazRaurebis xarjis matarebeli ar aris mudmivi dawesebulebaan fiqsirebuli baza, romelic damqiravebels gaaCnia meore saxelmwifoSi.

3. am muxlis wina debulebebis miuxedavad, saerTaSoriso gadazidvebSi gamoyenebul sazRvao an sahaero xomaldebze daqiravebiT muSaobiT miRebuli anazRaureba SeiZleba daibegros im saxelmwifoSo, romelSic mdebareobs sawarmos faqtobrivi marTvis adgili.

muxli 16

direqtorTa honorarebi

direqtorTa honorarebi da sxva msgavsi anazRaureba, romlebsac iRebs xelSemkvreli saxelmwifos rezidenti, rogorc meore xelSemkvreli saxelmwifos rezidenti kompaniis direqtorTa sabWos wevri, SeiZleba daibegros am meore saxelmwifoSi.

muxli17

xelovnebis muSakebi da sportsmenebi

1. am konvenciis me-14 da me-15 muxlebis debulebebis miuxedavad, Semosavali, romelsac iRebs erTi xelSemkvreli saxelmwifos rezidenti, rogorc xelovnebis muSaki, kerZod, rogorc Teatris, kinos, radios an televiziis msaxiobi, an musikosi, an rogorc sportsmeni, mis mier meore xelSemkvrel saxelmwifoSi ganxorciebuli piradi saqmianobidan, SeiZleba daibegros am meore saxelmwifoSi.

2. im SemTxvevaSi, rodesac Semosavali piradi saqmianobidan, romelsac axorcielebs xelovnebis muSaki an sportsmeni, ericxeba ara TviT xelovnebis muSaks an sportsmens aramed sxva pirs, maSin es Semosavali, am konvenciis me-7, me-14 da me-15 muxlebis debulebebis miuxedavad, SeiZleba daibegros im xelSemkvrel saxelmwifoSi, romelSic xorcieldeba xelovnebis muSakis an sportsmenis saqmianoba.

3. am muxlis wina punqtebis debulebebis miuxedavad, erT-erTi xelSemkvreli saxelmwifos rezidenti xelovnebis muSakebisa da sportsmenebis mier meore xelSemkvrel saxelmwifoSi ganxorciebuli saqmianobidan miRebuli Semosavali Tavisufldeba gadasaxadisagan am meore saxelmwifoSi, Tu es RonisZieba gaTvaliswinebulia xelSemkvrel saxelmwifoTa mTavrobebs Soris gaformebuli kulturuli gacvlis Sesaxeb programis Sesabamisad.

muxli 18

pensiebi

am konvenciis me-19 muxlis me-2 punqtis debulebebis gaTvaliswinebiT, warsulSi daqiravebiT muSaobasTan dakavSirebiT xelSemkvreli saxelmwifos rezidentisaTvis gadaxdili pensiebi da sxva msgavsi anazRaureba, daibegreba mxolod am saxelmwifoSi.

muxli19

sajaro samsaxuri

1. xelfasi, gasamrjelo da sxva msgavsi anazRaureba, romelsac xelSemkvreli saxelmwifo, misi politikuri an administraciuli qvedanayofebi an xelisuflebis adgilobrivi organo uxdis fizikur pirs am saxelmwifos, qvedanayofisan xelisuflebis adgilobrivi organosTvis gaweuli samsaxurisaTvis, daibegreba mxolod am saxelmwifoSi. amasTan, amgvari xelfasi, gasamrjelo da sxva msgavsi anazRaureba daibegreba mxolod meore xelSemkvrel saxelmwifoSi, Tu samsaxuri gaweul iqna am saxelmwifoSi da fizikuri piri, romelic warmoadgens am saxelmwifos rezidents:

- a) aris am saxelmwifos nacionaluri piri; an
- b) ar gaxda am saxelmwifos rezidenti mxolod samsaxuris gawevis mizniT.

2. miuxedavad pirveli punqtis debulebebisa, pensiebi da sxva msgavsi anazRaureba, romlis gadaxda xdeba fizikuri pirisaTvis xelSemkvreli saxelmwifos, misi politikuri an administraciuli qvedanayofebisan xelisuflebis adgilobrivi organos mier an maT mier Seqmnilni fondebidan, am saxelmwifos, misi politikuri an administraciuli qvedanayofebis an adgilobrivi organosaTvis gaweuli samsaxurisaTvis, daibegreba mxolod am saxelmwifoSi, amasTan, aseTi pensia daibegreba mxolod meore xelSemkvrel saxelmwifoSi, Tu fizikuri piri warmoadgens am saxelmwifos rezidentsa da nacionalur pirs.

3. amkonvenciis me-15, me-16, me-17 da me-18 muxlebis debulebebi vrceldeba xelSemkvreli saxelmwifos, misi politikuri an administraciuli qvedanayofebis an xelisuflebis adgilobrivi organos mier gaweuli komerciuli saqmianobis farglebSi ganxorcielebul momsaxurebasTan dakavSirebul xelfasze, gasamrjeloze, sxva msgavs anazRaurebasa da pensiebze.

muxli 20 **studentebi**

1. anazRaureba, miRebuli studentis an staJioris mier, romelic aris an xelSemkvrel saxelmwifoSi uSualod Casvlamde iyo meore xelSemkvreli saxelmwifos rezidenti da romelic pirvelad xsenebul saxelmwifoSi imyofeba mxolod ganaTlebis miRebis an kvalifikaciis amaRlebis mizniT, Tu igi gankuTvnilia mxolod misi cxovrebis, ganaTlebis miRebis an kvalifikaciis asamaRleblad, ar daibegreba am saxelmwifoSi, Tu dafinansebis wyaro mdebareobs am saxelmwifos farglebs gareT.

muxli 21 **sxva Semosavlebi**

1. xelSemkvreli saxelmwifos rezidentis Semosavlebis saxeebi, romlebic ar aris ganxiluli am konvenciis wina muxlebSi, maTi warmoSobis adgilis miuxedavad, daibegreba mxolod am saxelmwifoSi.

2. am muxlis pirveli punqtis debulebebi ar gavrceldeba Semosavlebze, garda am konvenciis me-6 muxlis me-2 punqtiT gansazRvruli uZravi qonebidan miRebuli Semosavlebisa, Tu aseTi Semosavlebis mimRebi warmoadgens erTi xelSemkvreli saxelmwifos rezidents da Tavis saqmianobas axorcieles meore xelSemkvrel saxelmwifoSi iq ganTavsebuli mudmivi dawesebulebis meSveobiT an axorcieles am meore saxelmwifoSi damoukidebel pirad mosaxurebas iq ganTavsebuli fiqsirebuli bazis meSveobiT da ufleba an qoneba, romlebTan dakavSirebiTac xdeba Semosavlis gadaxda realurad aris dakavSirebuli aseT mudmiv dawesebulebasTan an fiqsirebul bazasTan. aseT SemTxvevaSi gamoiyeneba am konvenciis me-7 da me-14 muxlis debulebebi.

3. am muxlis pirveli da me-2 punqtebis debulebebis miuxedavad, xelSemkvreli saxelmwifos rezidenti fizikuri pirs mier meore xelSemkvrel saxelmwifoSi azartuli TamaSebidan da latariebidan miRebuli Semosavlebi SeiZleba daibegros am meore saxelmwifoSi.

4. Tu pirvel punqtSi aRniSnul pirs da sxva pirs Soris an orive maTgansa da mesame pirs Soris, gansakuTrebuli urTierTobebis gamo, pirvel punqtSi aRniSnuli Semosavali (aseTis arsebobis SemTxvevaSi) aRemateba im odenobas, romelic SeTanxmebuli iqneboda maT Soris aseTi urTierTobebis ar arsebobis SemTxvevaSi, am muxlis debulebebi gavrceldeba, mxolod bolos naxseneb odenobaze. Aam SemTxvevaSi nameti Semosavali kvlavac daeqvemdebareba dabegvras, TiToeuli xelSemkvreli saxelmwifos kanonmdeblobis Sesabamisad, am konvenciis sxva debulebebis gaTvaliswinebiT.

muxli 22

kapitali

1. kapitali, warmodgenili am konvenciis me-6 muxliT gansazRvruli uZravi qonebiT, romelsac flobs xelSemkvreli saxelmwifos rezidenti da romelic mdebareobs meore xelSemkvrel saxelmwifoSi, SeiZleba daibegros am meore saxelmwifoSi.

2. kapitali, warmodgenili moZravi qonebiT, romelic qmnis erTi xelSemkvreli saxelmwifos sawarmos meore xelSemkvrel saxelmwifoSi arsebuli mudmivi dawesebulebis flobaSi arsebul qonebis nawils an warmodgenili damoukidebeli piradi momsaxurebis gawevis mizniT erTi xelSemkvreli saxelmwifos rezidentis meore saxelmwifoSi arsebul fiqsirebul bazasTan dakavSirebuli moZravi qonebiT, SeiZleba daibegros am meore saxelmwifoSi.

3. kapitali, romelic warmodgenilia saerTaSoriso gadazidvebSi eqsploatirebuli sazRvao da sahaero xomaldebiT, an maT eqsploataciasTan dakavSirebuli moZravi qonebiT, daibegreba mxolod im xelSemkvrel saxelmwifoSi, romelSic mdebareobs sawarmos faqtobriვი marTvis adgili.

4. xelSemkvreli saxelmwifos rezidentis kapitalis yvela sxva elementi daibegreba mxolod am saxelmwifoSi.

Tavi IV ormagi dabegvris gamoricxvis meTodebi

muxli 23 ormagi dabegvris gamoricxva

1. saqarTvelos SemTxvevaSi ormagi dabegvra gamoiricxeba Semdegnairad:

a) rodesac saqarTvelos rezidenti iRebs Semosavals an flobs kapitalis, romelic am konvenciis debulebebis Tanaxmad SeiZleba daibegros portugaliaSi, saqarTvelo dauSvebs:

(i) am rezidentis Semosavalze gadasaxadidan im Tanxis gamoqviTvas, romelic portugaliaSi gadaxdili saSemosavlo gadasaxadis tolia;

(ii) am rezidentis kapitalze gadasaxadidan im Tanxis gamoqviTvas, romelic portugaliaSi kapitalze gadaxdili gadasaxadis tolia.

amgvari gamoqviTva, arc erT SemTxvevaSi, ar unda aRematebodes Semosavalze gadasaxadis an kapitalze gadasaxadis im nawils, romelic gamoangariSebuli iyo gamoqviTvamde da dakavSirebulia SemosavalTan an kapitalTan, romelic SeiZleba daibegros portugaliaSi.

b) Tu am konvenciis nebismieri debulebis Sesabamisad, saqarTvelos rezidentis mier miRebuli Semosavali an mis mflobelobaSi arsebuli kapitalი gadasaxadisgan gaTavisuflebulia saqarTveloSi, amis miuxedavad, saqarTvelos SeuZlia am rezidentis darCenil Semosavalsა da kapitalze gadasaxadis moculobis gaangariSebis dros mxedvelobaSi miiRos dabegvrisgan gaTavisuflebuli Semosavali an kapitalი.

2. portugaliis SemTxvevaSi ormagi dabegvra gamoiricxeba Semdegnairad:

a) rodesac portugaliis rezidenti iRebs Semosavals, romelic am konvenciis debulebebis Tanaxmad SeiZleba daibegros saqarTveloSi, portugalia dauSvebs am rezidentis Semosavalze gadasaxadidan im Tanxis gamoqviTvas, romelic saqarTveloSi gadaxdili saSemosavlo gadasaxadis tolia. amgvari gamoqviTva, amasTan, ar unda

aWarbebdes saSemosavlo gadasaxadis im nawils, romelic gamoangariSebuli iyo gamoqviTvamde da romelic dakavSirebulia SemosavalTan, romelic SeiZleba daibegros saqarTveloSi;

b) Tu am SemTanxmehis nebismieri debulebis Sesabamisad, portugaliis rezidentis mier miRebuli Semosavali gadasaxadisagan gaTavisuflebulia portugaliaSi, amis miuxedavad, portugalias SeuZlia am rezidentis darCenil Semosavalze gadasaxadis moculobis gaangariSebis dros mxedvelobaSi miiRos dabegvrisgan gaTavisuflebuli Semosavali.

Tavi V specialuri debulebebi

muxli 24 diskriminaciis Tavidan acileba

1. xelSemkvreli saxelmwifos nacionaluri pirebi ar daeqvemdebarebian meore saxelmwifoSi gansxvavebul an ufro mZime pirobebiT dabegvras an nebismier masTan dakavSirebul valdebulebebs, romlebsac eqvemdebarebian an SeiZleba daeqvemdebaron am meore saxelmwifos nacionaluri pirebi imave garemoebSi, kerZodmaTi faqtobrivad yofnis adgilis TvalsazrisiT. es debuleba, am konvenciis pirveli muxlis debulebebis miuxedavad, vrceldeba agreTve im pirebze, romlebic ar arian erTi an orive xelSemkvreli saxelmwifos rezidentebi.

2. moqalaqebis armqone, pirebi romlebic warmoadgenen xelSemkvreli saxelmwifos rezidentebis, arcerT xelSemkvrel saxelmwifoSi ar unda daeqvemdebaron gansxvavebul an ufro mZime pirobebiT dabegvras an nebismier masTan dakavSirebul valdebulebas, romelsac eqvemdebarebian an SeiZleba daeqvemdebaron am saxelmwifoTa nacionaluri pirebi imave garemoebSi, kerZod, maTi faqtobrivad yofnis adgilis TvalsazrisiT.

3. erTi xelSemkvreli saxelmwifos sawarmos meore xelSemkvrel saxelmwifoSi kuTvnil mudmivi dawesebulebis dabegvra ar unda ganxorcieldes naklebad xelsayrel pirobebiSi, vidre im sawarmoTa dabegvra, romlebic analogiur saqmianobas axorcieleben am meore saxelmwifoSi. es debuleba ar unda iqnes gagebuli ise, TiTqos is xelSemkvrel saxelmwifos avaldebulebdes meore xelSemkvreli saxelmwifos rezidentebis romelime gadasaxadisagan gaTavisuflebas, maTTvis raime sagadasaxado SeRavaTis miniWebas an gadasaxadis Semicirebas maTi samoqalaqo statusis an ojaxuri mdgomareobis safuZvelze, romlebsac is aniWebs sakuTar rezidentebis.

4. im SemTxvevebis garda, romlebzec am konvenciis me-9 muxlis pirveli punqtis, me-11 muxlis me-7 punqtis an me-12 muxlis me-6 punqtis debulebebi vrceldeba, erTi xelSemkvreli saxelmwifos mier meore xelSemkvreli saxelmwifos rezidentisaTvis

gadaxdili procenti, roialti an sxva gadasaxdelebi, am sawarmos dasabegri mogebis gansazRvris mizniT eqvemdebareba igive pirobiT gamoqviTvas, rogorc es moxdeboda pirvelad xsenebuli saxelmwifos rezidentTan mimarTebaSi. analogiurad, erTi xelSemkvreli saxelmwifos sawarmos nebismieri davalianeba meore xelSemkvreli saxelmwifos rezidentis mimarT, am sawarmos dasabegri kapitalis gansazRvris mizniT, eqvemdebareba igive pirobebiT gamoqviTvas, rogorc es moxdeboda pirvelad xsenebuli saxelmwifos rezidentis SemTxvevaSi.

5. xelSemkvreli saxelmwifos sawarmoebi, romelTa kapitali mTlianad an nawilobrivi ekuTvnis an, pirdapir an arapirdapir kontroldeba meore xelSemkvreli saxelmwifos erTi an ramdenime rezidentis mier, pirvelad xsenebul saxelmwifoSi ar unda daeqvemdebaron gansxvavebul an ufro mZime pirobebiT dabegvras an masTan dakavSirebul nebismier valdebulebas, romlebsac eqvemdebarebian an SeiZleba daeqvemdebaron pirvelad xsenebuli saxelmwifos sxva msgavsi sawarmoebi.

6. miuxedavad me-2 muxlisa, am muxlis debulebebi, vrceldeba nebismieri saxisa da formis gadasaxadebze.

muxli 25

urTierTSeTanxmebis procedura

1. Tu piri Tvlis, rom erTi an orive xelSemkvreli saxelmwifos moqmedeba iwvevs an gamoiwvevs mis dabegvras am konvenciis debulebebis Seusabamod, mas SeuZlia, am saxelmwifoTa Sidasaxelmwifoebriვი kanonmdeblobebiT gaTvaliswinebuli zomebisgan damoukideblad, Tavisi saqme gansaxilvelad waradginos im xelSemkvreli saxelmwifos kompetentur organoSi, romlis rezidentsac igi warmoadgens; an, Tu misi SemTxveva eqvemdebareba am konvenciis 24-e muxlis pirveli punqtis moqmedebas, im saxelmwifoSi, romlis nacionalur pirsac igi warmoadgens. gancxadeba wardgenili unda iqnes am konvenciis debulebaTa Seusabamod dabegvris gamomwvevi moqmedebis Sesaxeb pirveli Setyobinebidan sami wlis ganmavlobaSi.

2. Tu kompetenturi organo gancxadebas CaTvlis dasabuTebulad da ar SeuZlia sakiTxis damakmayofileblad gadawyveta damoukideblad, unda Seecados meore xelSemkvreli saxelmwifos kompetentur organosTan konvenciis gadawyvitos sakiTxi am konvenciis debulebebtan Seusabamo dabegvris Tavidan acilebis mizniT. nebismieri miRweuli SeTanxmeba eqvemdebareba aRsrulebas xelSemkvrel saxelmwifoTa Sidasaxelmwifoebriვი kanonmdeblobiT gaTvaliswinebuli droSi SezRudvebis miuxedavad.

3. xelSemkvrel saxelmwifoTa kompetenturi organoebi urTierTSeTanxmebis safuZvelze Seecdebian gadaWran nebismieri sirTule an gaugebroba, romlebic warmoiSoba am konvenciis ganmartebis an gamoyenebis dros.

4. xelSemkvrel saxelmwifoTa kompetentur organoebS, wina punqtebiT gaTvaliswinebuli konvenciis miRwevis mizniT, SeuZliaT erTmaneTTan pirdapiri kontakti iqonion, maT Soris, maTi, an maTi warmomadgenlebis monawileobiT Semdgari erToblivi komisiis saSualebiT.

muxli 26

informaciis gacvla

1. xelSemkvrel saxelmwifoTa kompetenturma organoebma unda gacvalon iseTi saxis informacia, romelic savaraudod saWiros iqneba am konvenciis debulebebis Sesrulebis an Sidasaxelmwifoebriვი kanonmdeblobis administrirebis an gatarebis mizniT, xelSemkvreli saxelmwifoebis, an maTi politikuri an administraciuli qvedanayofebis an xelisuflebis adgilobrivi organoebis mier dawesebul nebismieri saxisa da aRwerilobis gadasaxadebTan mimarTebaSi, romlebiT dabegvra ar modis winaaRmdegobaSi am konvenciasTan. informaciis gacvla ar aris SezRuduli am konvenciis pirveli da meore muxlebiT.

2. xelSemkvreli saxelmwifos mier am muxlis pirveli punqtis Sesabamisad miRebuli nebismieri informacia iTvleba saidumlod, iseve, rogorc am saxelmwifos Sidasaxelmwifoebriვი kanonmdeblobis farglebSi miRebuli informacia da maTzewvdoma SeuZliaT mxolod im pirebs an uwebebs (sasamarTloebisa da administraciuli organoebis CaTvliT), romelTa kompetencias warmoadgens im gadasaxadebis dakisreba an akrefa, iZulebiTi wesiT amoReba an sasamarTlo warmoeba an im gadasaxadebTan dakavSirebuli sarCelebis ganxilva, romlebsac exeba am muxlis pirveli punqti an zemoaRniSnulis zedamxedveloba. es pirebi an uwebebi am informacias gamoiyeneben mxolod amgvარი miznebisaTvis. maT SeuZliaT am informaciis gamoyeneba sasamarTlos Ria sxdomaze an samarTlebrivi gadawyvetilebebis miRebis dros.

3. am muxlis pirveli da meore punqtebis debulebebi arc erT SemTxvevaSi ar unda iqnes gagebuli ise, TiTqos xelSemkvrel saxelmwifos ekisreba valdebuleba:

a) gaataros administraciuli RonisZiebebi, romlebic ewinaaRmdegeba erTi an meore xelSemkvreli saxelmwifos kanonmdeblobas an administraciul praqtikas;

b) miawodos informacia, romlis mopoveba ar aris nebadarTuli erTi an meore xelSemkvreli saxelmwifos kanonmdeblobiT an Cveulebrivi administraciuli praqtikiT;

c) miawodos informacia, romelmac SesaZloa gaamJRavnos nebismieri savaWro, samewarneo, samrewvelo, komerciuli an profesiuli saidumloeba an savaWro procesi an iseTi informacia, romlis gamJRavnebac ewinaaRmdegeba saxelmwifo politikis usafRTxoebas (sazogadoebriv wesrigs).

4. Tu am muxlis Sesabamisad erTi xelSemkvreli saxelmwifo moiTxovs informacias, meore xelSemkvrelma saxelmwifom unda miiRos mis xelT arsebuli zomebi moTxovnila informaciis moZiebisaTvis, miuxedavad imisa, sWirdeba Tu ara meore saxelmwifos es informacia Tavisi sagadasaxado miznebisTvis. wina winadadebaSi Camoyalibebul valdebulebaze gavrceldeba me-3 punqtis SezRudvebi, magrames SezRudvebi ar unda iqnes gagebuli imgvarad, TiTqos xelSemkvreli saxelmwifo uflbamosilia uari ganaxados informaciis miwodebaze mxolod im mizeziT, rom meore saxelmwifos es informacia ar esaWiroeba Sidasaxelmwifoebriვი interesebisTvis.

5. me-3 punqtisdebulebebi ar unda iqnes gagebuli ise, TiTqos xelSemkvreli saxelmwifo uflbamosilia uari ganaxados informaciis miwodebaze mxolod im mizeziT, rom informacia bankis, sxva finansuri institutis, agentis an uflbamosili warmomadgenlis statusis mqone piris gankargulebaSia an igi dakavSirebulia piris sakuTrebis uflbebis interesebTan.

6. xelSemkvrelma saxelmwifoebma unda daakmayofilon piradi monacemebis Semcveli failebis Sesaxeb miTiTebebi, romelic dadgenilia gaerTianebuli erebis organizaciis generaluri assembleis A/RES/45/95 rezoluciiT, miRebuli 1990 wlis 14 dekembers.

muxli 27

daxmareba gadasaxadebis amoRebaSi

1. xelSemkvreli saxelmwifoebi sagadasaxado moTxovnis Sesrulebis mizniT gauweven erTmaneTs daxmarebas. amgvარი daxmareba ar Semoifargleba pirveli da me-2 muxliT. xelSemkvreli saxelmwifos kompetentur organoebS SeuZliaT urTierTSeTanxmebis gziT daareguliron winamdebare muxlis gamoyeneba.

2. termini “sagadasaxado moTxovna” am muxlis miznebisTvis niSnavs xelSemkvreli saxelmwifos, misi politikuri qvedanayofis an adgilobrivi organoebis mier dawesebul nebismieri saxis gadasaxadebTan dakavSirebul sagadasaxado valdebulebas, im pirobiT, rom aseTi gadasaxadebi ar modis winaaRmdogobaSi SeTanxmebis debulebebTan an sxva saerTaSoriso SeTanxmebebTan, romlis monawileebic arian xelSemkvreli saxelmwifoebi, iseve rogorc procenti, administraciuli jarimebi da am valdebulebebis amoRebisa da Sesrulebis dros gaweuli xarjebi.

3. Tu xelSemkvreli saxelmwifos sagadasaxado moTxovna am saxelmwifos Sidasaxelmwifoebriვი kanonmdeblobis Sesabamisad, eqvemdebareba Sesrulebas da ekisreba pirs, romelic amavdroulad am saxelmwifos Sidasaxelmwifoebriვი kanonmdeblobis Sesabamisad ar aris uflbamosili xeli SeuSalos mis Sesrulebas, maSin

aseTi sagadasaxado moTxovna am saxelmwifos kompetenturi organos moTxovniTSesrulebuli iqnebas xva saxelmwifos kompetenturi organos mier. aseTi sagadasaxado moTxovna sxva saxelmwifos kompetenturi organos mier Sesrulebuli iqneba misi kanonmdeblobis moTxovnis Sesabamisad, romelic gamoiyeneba misi sagadasaxado valdebulebebis Sesrulebisa da amoRebisdros, TiTqos igi warmoadgens am saxelmwifos sagadasaxado moTxovnas.

4. Tu xelSemkvreli saxelmwifo Sidasaxelmwifoebriვი kanonmdeblobis Sesabamisad uflbamosilia sagadasaxado moTxovnis mimarT ganaxorcielos amoRebis uzrunvelyofis RonisZiebebi, maSin aseTi sagadasaxado moTxovna, am xelSemkvreli saxelmwifos kompetenturi organos moTxovnis safuZvelze, miiReba meore xelSemkvreli saxelmwifos kompetenturi organos mier Sesabamisi RonisZiebebis gatarebas mizniT. es meore xelSemkvreli saxelmwifo, Sidasaxelmwifoebriვი kanonmdeblobis Sesabamisad, uzrunvelyofs Sesabamisi amoRebis RonisZiebebis gatarebas, ise, TiTqos is warmoadgens am meore saxelmwifos sagadasaxado moTxovnas, im SemTxvevaSi ki, rodesac pirvelad xsenebul saxelmwifoSi amgvარი RonisZiebebis gatarebisas gadasaxadebis amoReba SeuZlebelia an, Tu is ekisreba pirs, romelic uflbamosilia xeli SeuSalos mis Sesrulebas.

5. am muxlis me-3 da me-4 punqtების მიუხედავად, xelSemkvreli saxelmwifos mier am muxlis me-3 da me-4 punqtების მიზნებისTვის მიRebul sagadasaxado moTxovnaze ar vrceldeba am saxelmwifos Sidasaxelmwifoebriვი kanonmdeblobiT gansazRvrული xandazmulობის ვადები an ar mieniWebა რაიმე პრიორიტეტი am sagadasaxado moTxovnas am saxelmwifos kanonmdeblobiT მისი xasiaTidan gamomdinარე. garda amisa, me-3 da me-4 punqtის მიზნებისTვის, მიRebul sagadasaxado moTxovnas ar eniWebა არავიTარი პრიორიტეტი, romelic mas mieniWeboda meore xelSemkvrel saxelmwifoSi iq მოqმედი Sidasaxelmwifoebriვი kanonmdeblobiT.

6. sarCeli xelSemkvreli saxelmwifos sagadasaxado moTxovnis warmoqmnasTan, kanonierebasa da mis moculobasTan dakavSirebulT ar iqneba wardgenili meore xelSemkvreli saxelmwifos sasamarTლო an administrაციული უწყებების.

7. rodesac erTi xelSemkvreli saxelmwifo me-3 da me-4 punqtების გაTvaliswineბიT waradgens moTxovnas da manamde, sanam meore mxare amoiRebs da gadauricxavs pirvelad xsenebul saxelmwifos sagadasaxado moTxovnis Tanxas:

a) am muxlis me-3 punqtის Sesabamisad wardgenili moTxovna aRar warmoadgens pirvelad xsenebuli saxelmwifos sagadasaxado moTxovnas, romelic, am saxelmwifos Sidasaxelmwifoebriვი kanonmdeblobis Sesabamisad eqvemdebareba Sesrulebas da ekisreba pirs, romelsac Sesrulebis momentისTვის ar SeuZlia xeli SeuSalos mis Sesrulebas, an

b) am muxlis me-4 punqtის Sesabamisad wardgenili moTxovna aRar warmoadgens pirvelad xsenebuli saxelmwifos sagadasaxado moTxovnas, რომლის მიმარT am

saxelmwifos Sidasaxelmwifoebrivi kanonmdeblobis Sesabamisad SeuZlia ganaxorcielos amoRebis uzrunvelyofis RonisZiebebi,

pirvelad xsenebuli saxelmwifos kompetenturi organo dauyovnebliv acnobebs am faqtis Sesaxeb meore saxelmwifos kompetentur organos da pirvelad xsenebuli saxelmwifo, meore saxelmwifos gadawyvetilebis safuZvelze wyvets an droebiT aCerebs moTxovnis Sesrulebas.

8. am muxlis debulebebi arc erT SemTxvevaSi ar unda iqnas gagebuli ise, TiTqos xelSemkvreli saxelmwifo valdebulia:

a) gaataros administraciulo RonisZiebebi, romlebic winaaRmdegobaSi modis erTi an meore xelSemkvreli saxelmwifoSi moqmed kanonmdeblobasTan an administraciul praqtikasTan;

b) gaataros RonisZiebebi, romlebic ewinaaRmdegeba saxelmwifo politikas (sazogadoebriv wesrigs);

c) gauwios administraciuli daxmareba im SemTxvevaSi, rodesac meore xelSemkvrel saxelmwifos ar amouwuravs misi kanonmdeblobiTgaTvaliswinebuli amoRebis an Sesrulebis yvela SesaZlo RonisZieba;

d) gauwios administraciuli daxmareba im SemTxvevaSi, rodesac xelSemkvreli saxelmwifos administraciuli xarjebi aSkarad araTanazomieria meore saxelmwifos mier miRebuli sargeblis mimarT.

muxli 28

diplomatiuri warmomadgenlobebisa da sakonsulo dawesebulebebis TanamSromlebi

es konvencia gavlenas ver moaxdens diplomatiuri warmomadgenlobebisa da sakonsulo dawesebulebebis TanamSromelTa sagadasaxado privilegiebze, romlebic dadgenilia saerTaSoriso samarTlis sayovelTaod aRiarebuli normebs an specialuri SeTanxmebebis debulebebis safuZvelze.

Tavi VI

daskvniTi debulebebi

muxli 29

ZalaSi Sesvla

1. es konvencia ZalaSi Sedis werilobiT, diplomatiuri arxebis saSualebiT am konvenciis ZalaSi Sesasvlelad saWiro Sida kanonmdeblobiT gaTvaliswinebuli procedurebis dasrulebis Sesaxeb Setyobinebis miRebidanocdaaTi (30) dRis Semdeg.

2. am konvenciis debulebebiimoqmedebs:

a) portugaliis SemTxvevaSi:

(i) wyarosTan dakavebuli gadasaxadebis mimarT, romlebic warmoiSva am konvenciis ZalaSi Sesvlis wlis momdevno kalendaruli wlis pirvel ianvars an mis Semdeg; da

(ii) Semosavalze dawesebuli sxva gadasaxadebis mimarT, romlebic warmoiSva nebismier kalendarul wels, romelic iwyeba am konvenciis ZalaSi Sesvlis wlis momdevno kalendaruli wlis pirvel ianvars an mis Semdeg;

b) saqarTvelos SemTxvevaSi:

(i) wyarosTan dakavebuli gadasaxadebis mimarT, romlebic warmoiSva am konvenciis ZalaSi Sesvlis wlis momdevno kalendaruli wlis pirvel ianvars an mis Semdeg; da

(ii) Semosavalze da kapitalze dawesebuli sxva gadasaxadebis mimarT, romlebic warmoiSva nebismier sagadasaxado wels, romelic iwyeba am konvenciis ZalaSi Sesvlis wlis momdevno kalendaruli wlis pirvel ianvars an mis Semdeg.

muxli 30

moqmedebis xangrZlivoba da Sewyveta

1. es konvencia ZalaSi darCeba ganusazRvreli vadiT, misi ZalaSi Sesvlis dRidan xuTi wlis gasvlis Semdeg.

2. TiToeul xelSemkvrel saxelmwifos SeuZlia Sewyvitos konvenciis moqmedebamisi ZalaSi Sesvlis dRidan 5 wlis gasvlis Semdeg, kalendaruli wlis ivlisis Tvis pirvel ricxvamde, diplomatiuri arxebiT werilobiTi Setyobinebis saSualebiT.

3. moqmedebis Sewyvetis SemTxvevaSi es konvencia aRar imoqmedebs:

a) portugaliis SemTxvevaSi:

(i) wyarosTan dakavebuli gadasaxadebis mimarT, romelic miRebul iqna moqmedebis Sewyvetaze mosuli Setyobinebidan wlis momdevno kalendaruli wlis pirvel ianvars an mis Semdeg; da

(ii) Semosavalsa da kapitalze dawesebuli sxva gadasaxadebis mimarT nebismier fiskalur wels, romelic iwyeba moqmedebis Sewyvetaze mosuli Setyobinebidan wlis momdevno kalendaruli wlis pirvel ianvars an mis Semdgom;

b) saqarTvelos SemTxvevaSi:

(i) wyarosTan dakavebuli gadasaxadebis mimarT im Semosavlebsa da kapitalze, romelic miRebul iqna moqmedebis Sewyvetaze mosuli Setyobinebidan wlis momdevno kalendaruli wlis pirvel ianvars an mis Semdeg; da

(ii) Semosavalze da kapitalze dawesebuli sxva gadasaxadebis mimarT nebismier sagadasaxado wels, romelic iwyeba moqmedebis Sewyvetaze mosuli Setyobinebidan wlis momdevno kalendaruli wlis pirvel ianvars an mis Semdgom.

ris dasturadac am konvencias xeli moaweres saTanado uflebamosilebiT aRWurvilma pirebma.

Sesrulebulia 2012 wlis _____ q. -----, or dednad, portugaliur, qarTul da inglisur enebze. yvela teqsti Tanabrad avTenturia. teqstebs Soris gansxvavebebis SemTxvevaSi, upiratesoba eniWeba teqsts inglisur enaze.

**portugaliis respublikis
saxeliT**

**saqarTvelos
saxeliT**

paulu de faria linse nunsiu
saxelmwifo ministri
sagadasaxado saqmeebSi

giorgi gorgilaZe
saqarTvelos sagangebo da sruluflebiani
elCi portugaliis respublikaSi

oqmi

**portugaliis respublikasa da saqarTvelos Soris Semosavlebsa da kapitalze ormagi
dabegvris Tavidan acilebisa da gadasaxadebis gadauxdelobis aRkveTis Sesaxeb**

xelSemkvreli mxareebi, portugaliis respublika da saqarTvelo, maT Soris Semosavlebsa da kapitalze ormagi dabegvris Tavidan acilebisa da gadasaxadebis gadauxdelobis aRkveTis Sesaxeb konvenciis xelmoweris dros, SeTanxmden rom, Semdegi oqmi ganixilos am konvenciis ganuyofel nawilad:

1. konvenciiT gaTvaliswinebuli SeRavaTebiT sargebloba:

a) gasagebia, rom konvenciis debulebebi ar unda iyos gagebuli ise, TiTqos aRikveTeba xelSemkvreli saxelmwifos Sidasaxelmwifoebriვი kanonmdeblobiT gaTvaliswinebuli gadasaxadebisagan Tavis araridebis debulebebi;

b) gasagebia, rom am konvenciiT warmoSobili sargeblis gamoyenebis ufleba ar unda iyos xelmisawvdomi im xelSemkvreli saxelmwifos rezidenti pirisaTvis, romelic ar aris meore xelSemkvrel saxelmwifoSi miRebuli Semosavlis beneficiuri mflobeli;

c) gasagebia, rom konvenciis debulebebi ar gamoiyeneba Tu es iqneba mTavari an erT-erTi mTavari mizezi piris mier qonebis an uflebis Seqmnis an gacemisa, romlisganac gadaixdeba Semosavali, amgvარი SeqmniTa da gacemiT sargeblis naxvisa.

2. am konvenciis gaTvaliswinebiT:

gasagebia, rom saqarTvelos SemTxvevaSi “politikuri an administraciuli qvedanayofebi an adgilobrivi xelisufleba” aRniSnavs “teritoriul-administraciul qvedanayofs” an “adgilobrivi TviTmmarTvelobas”.

3. am konvenciis me-2 muxlis me-4 punqtis gaTvaliswinebiT:

gasagebia, rom miuxedavad Mam konvenciis me-2 muxlis me-4 punqtis, Tu portugaliaSi, misi Sidasaxelmwifoebriვი kanonmdeblobiT dawesdeba gadasaxadi kapitalze, portugaliis uflebamosili pirebi Seatyobineben saqarTvelos uflebamosil pirebs mis ZalaSi Sesvlas, da erTmaneTSi ganxilaven konvenciis farglebSi amgvარი gadasaxadis Camatebis sakiTxs.

4. am konvenciis me-16 muxlis gaTvaliswinebiT:

gasagebia, rom portugaliis SemTxvevaSi am konvenciis me-16 muxlis debulebebi aseve gavrceldeba sameTvalyureo sabWos wevrebzec (Conselho Fiscal) an kompaniis sxva msgavs organoze rogorc aris Codigo das Sociedades Comerciais.

ris dasturadac am oqms xeli moaweres saTanado uflebamosilebiT aRWurvilma pirebma.

Sesrulebulia 2012 wlis _____ q. -----, or dednad, portugaliur, qarTul da inglisur enebze. yvela teqsti Tanabrad avTenturia. teqstebs Soris gansxvavebebis SemTxvevaSi, upiratesoba eniWeba teqsts inglisur enaze.

**portugaliis respublikis
saxeliT**

**saqarTvelos
saxeliT**

paulu de faria linse nunsiu
saxelmwifo ministri
sagadasaxado saqmeebSi

giorgi gorgilaZe
saqarTvelos sagangebo da sruluflebiani
elCi portugaliis respublikaSi