#1

soflis meurneobaSi dasaqmebulma mewarme fizikurma pirma, romelic registrirebulia dRg-is gadamxdelad, organizaciasTan dado xelSekruleba 15000 kg Taflis miwodebaze (1kg-is fasia 10 lari dRg-is gareSe).

fizikurma pirma sakuTari meurneobidan SeZlo mxolod 12000 kg Taflis miReba. Sesabamisad, iZulebuli gaxda 3000 kg Tafli Seesyida sxva mwarmoeblisagan da Seesrulebina xelSekrulebiT gaTvaliswinebuli miwodebis valdebuleba.

organizaciisaTvis 15000 kg Taflis miwodebis mixedviT fizikuri piris dRg-iT dasabegri operaciis Tanxa Seadgens:

a) ar ganixileba dRg-iT dasabegr operaciad, vinaidan Tafli aris soflis meurneobis produqcia;

b) 150000 lars;

g) 30000 lars;

d) arcerTi pasuxi ar aris swori.

#2

dRg-is gadamxdelad registrirebulma sawarmom 2011 wlis 2 ianvars daiwyo da 25 marts eqsploataciaSi Seiyvana:

\_ sameurneo wesiT (sakuTari ZalebiT) aSenebuli Txilis gadasamuSavebeli saamqros Senoba;

\_ sakuTari warmoebis Txilis samtvrevi danadgari;

\_ 2009 wels 30 aTas larad Sesyiduli Txilis dasafasovebeli danadgari, romelzec momwodeblisaTvis gadaxdili aqvs dRg 5400 lari.

aRniSnuli aqtivebis mixedviT danaxarjebma, romlis kapitalizaciac moxda, Seadgina: mSeneblobaze 120000 lari; Txilis samtvrev danadgarze 50 aTasi lari; Txilis dasafasovebel danadgarze 30 aTasi lari.

2010 wlis monacemebiT sawarmos mier ganxorcielebuli dRg-iT dasabegri operaciebis Tanxam 200 aTasi, xolo CaTvlis uflebis gareSe dRg-isagan gaTavisuflebuli operaciebis Tanxam 5 mln lari Seadgina. amasTan, 2011 wels arsebiTad ar icvleba sawarmos mier saqonlis/momsaxurebis miwodebis moculobebi.

aRniSnuli operaciebis mixedviT sawarmos dRg-iT dasabegri da CasaTvleli Tanxebi 2011 wlis martis Tvis mixedviT Seadgens:

#3

sawarmom 2011 wlis ianvris TveSi awarmoa 500 litri spirti.

aqedan 200 litri spirtisagan daamzada 600 litri spirtiani sasmeli (liqiori).

150 litri liqiori imave (ianvris) TveSi gamoiyena sakonditro (Sokoladis) nawarmSi, xolo 300 litri miawoda sacalo qselis sawarmos.

1 litr spirtze aqcizis ganakveTi 2,60 laria, xolo 1 litr liqiorze \_ 4.60 lari (aqcizuri markebi mxedvelobaSi ar miiReba).

ianvris Tvis mixedviT dasabegr operaciaze aqcizi Seadgens:

a) 2760 lari

b) 3540 lari;

g) arc erTi pasuxi ar aris swori;

d) 2070 lari;

150\*4,6+300\*4,6=2070

swori pasuxia: d.

#4

sawarmo, romlis saqmianobis sagans warmoadgens mSenebloba, dafuZnda 2011 wlis 2 dekembers. damkveTTan dadebuli xelSekrulebis Tanaxmad samuSaoebis damkveTisaTvis Cabareba gaTvaliswinebulia 2013 wlis maisis TveSi. kontraqtis Rirebuleba dRg-is gareSe 2 mln laria. mTliani xarjTaRricxva 1.8 mln lars Seadgens.

samSeneblo samuSaoebi daiwyo 2011 wlis dekemberSive. samSeneblo samuSaobze gaweulma xarjma 2011 wels Seadgina 180 aTasi lari, xolo 2012 wels 1260 aTasi lari.

2011 da 2012 wlebSi dRg-iT dasabegri operaciebi ganxorcielebulad CaiTvleba Semdegi saangariSo periodebis (Tveebis) mixedviT:

a) 2011 wlis dekemberi. 2012 wlis TiToeuli Tve;

b) 2012 wlis TiToeuli Tve;

g) 2011 wlis dekemberi. 2012 wlis dekemberi;

d) 2011 da 2012 wlebSi dRg-iT dasabegr operaciebis ganxorcielebis dro ar dgeba, vinaidan operacia dabegvras daeqvemdebareba SemkveTisaTvis samuSaoebis Cabarebis saangariSo periodSi (2013 wlis maisSi).

#5

dRg-is gadamxdelad registrirebuli sawarmo, klientebis mozidvis mizniT myidvels, romelic SeiZens 20 larze meti Rirebulebis saqonels, gadascems saCuqars. saCuqris SeZenis (saaRricxvo) Rirebuleba Seadgens 2 lars. saangariSo Tvis ganmavlobaSi sawarmos mier:

\_ miwodebuli saqonlis mixedviT miRebulma amonagebma (salaroSi Semosulma Tanxam) Seadgina 190000 lari;

\_ misawodebeli saqonlis mixedviT winaswarma gadaxdebma (salaroSi Semosulma Tanxam) Seadgina 15 000 lari;

\_ gacemulia 1000 cali saCuqari.

saangariSo TvisaTvis dRg-iT dasabegri brunva (dasabegri operaciebis Tanxebis jami) Seadgens:

a) 207 000 lars;

b) 192 000 lars;

g) arc erTi pasuxi ar aris swori;

d) 163 000 lars.

#6

 puris sacxobma sawarmom, romelic dafuZnda 2011 wlis ianvarSi da registrirebulia dRg-is gadamxdelad 1 Tebervlidan, 15 Tebervals 15000 larad (dRg 2700 lari) SeiZina da eqsploataciaSi gauSva puris sacxobi Rumeli. kalendaruli wlis ganmavlobaSi puris miwodebis saerTo brunvam 150 aTasi lari Seadgina, maT Soris diabeturi puris miwodebam \_ 6 aTasi lari.

 dRg-is CasaTvleli Tanxa saangariSo periodebis mixedviT aris:

a) Tebervlis TveSi CasaTvleli dRg \_ 540 lari, dekembris TveSi \_ gasauqmebeli dRg-is Tanxa \_ 0 lari;

b) Tebervlis TveSi CasaTvleli dRg \_ 2700 lari, dekembris TveSi \_ gasauqmebeli dRg-is Tanxa \_ 21.6 lari.

g) Tebervlis TveSi CasaTvleli dRg \_ 540 lari, dekembris TveSi \_ gasauqmebeli dRg-is Tanxa \_ 21.6 lari;

d) Tebervlis TveSi CasaTvleli dRg \_ 2700 lari, dekembris TveSi \_ gasauqmebeli dRg-is Tanxa \_ 0 lari.

#7

dRg-is gadamxdelma pirma 2011 wlis martis Tvis saangariSo periodze dRg-is deklaracia waradgina 7 maiss. deklaraciiT saangariSo periodSi dasaricxi dRg-is Tanxa Seadgens 3000 lars. Tanxa biujetSi gadaxdilia droulad (2011 wlis 15 aprils).

mocemul SemTxvevaSi:

a) piri dajarimdeba deklaraciis ori arasruli TviT dagvianebiT wardgenisaTvis 300 lariT;

b) piri deklaraciis dagvianebiT wardgenisaTvis ar dajarimdeba, vinaidan kuTvnili dRg-is Tanxa biujetSi gadaxdilia droulad;

g) piri dajarimdeba deklaraciis dagvianebiT wardgenisaTvis 150 lariT;

d) piri dajarimdeba deklaraciis dagvianebiT wardgenisaTvis 200 lariT;

#8

ZiriTadi saSualebebis pirveli jgufis RirebulebiTi balansi 2010 wlis bolos Seadgens 30000 lars.

 2011 wels SeZenilia am jgufSi Sesatani 15000 laris ZiriTadi saSualeba, aqedan amave wels eqsploataciaSi gadaeca 11000 laris ZiriTadi saSualeba.

 2011 wels pirveli jgufidan gayiduli ZiriTadi saSualebis Rirebuleba 5000 laria. pirveli jgufis remontis xarji Seadgens 4000 lars.

sawarmos pirveli jgufis (amortizaciis norma 20%) RirebulebiTi balansi 2011 wlis bolos Seadgens:

a) 38500 lars;

b) 32500 lars;

g) 32800 lars;

d) arcerTi pasuxi ar aris swori.

#9

rezidentma sawarmom ararezidents, romelsac ar gaaCnia mudmivi dawesebuleba saqarTveloSi, 2011 wlis ianvarSi ofisis saremonto samuSaoebis sanacvlod gauwia sareklamo momsaxureba. analogiuri sareklamo momsaxurebis Rirebuleba sawarmos tarifebiT Seadgens 20000 lars (dRg-is gareSe).

mocemul SemTxvevaSi:

 a) rezidentma sawarmom, miRebuli momsaxureba (saremonto samuSaoebi) unda Seafasos 20000 larad da dabegros dRg-is ukudabegvris wesiT. aseve, mis mier gaweuli sareklamo momsaxurebis Rirebuleba 20000 lari dabegros dRg-iT. biujetSi unda gadaixados agreTve gadaxdis wyarosTan dasakavebeli gadasaxadi;

b) rezidentma sawarmom, miRebuli momsaxureba (saremonto samuSaoebi) unda Seafasos 20000 larad da dabegros dRg-is ukudabegvris wesiT. aseve, biujetSi gadaixados gadaxdis wyarosTan dasakavebeli gadasaxadi;

g) rezidentma sawarmom, gaweuli sareklamo momsaxurebis Rirebuleba 20000 lari unda dabegros dRg-iT. aseve biujetSi gadaixados gadaxdis wyarosTan dasakavebeli gadasaxadi;

d) arcerTi pasuxi

#10

ararezidentma sawarmom, 2011 wels saqarTvelos teritoriaze mudmivi dawesebulebis gareSe erTjeradi momsaxurebis gawevis mizniT daiqirava: saqarTvelos moqalaqe (rezidenti) 26 kalendaruli dRiT, TurqeTis moqalaqe (ararezidenti) 45 kalendaruli dRiT da ukrainis moqalaqe (ararezidenti) 9 kalendaruli dRiT.

 ararezidentma sawarmom xelfasis saxiT saqarTvelos moqalaqes gadauxada 1300 lari, TurqeTis moqalaqes 1500 lari da ukrainis moqalaqes 2000 lari.

ararezident sawarmos gadaxdis wyarosTan saSemosavlo gadasaxadis dakavebis valdebuleba aqvs:

 a) 4800 laridan;

b) wyarosTan saSemosavlo gadasaxadis daakavebis valdebuleba ar aqvs;

g) 2800 laridan;

d) 1300 laridan.

#11

 mewarme fizikurma pirma ekonomikuri saqmianoba daiwyo 2010 wlis 1 ivliss. arasruli sagadasaxado wlis (6 Tve) mixedviT misma dasabegrma Semosavalma 10000 lari Seadgina. saSemosavlo gadasaxadma 2000 lari. pirs 2011 wels 2010 welTan SedarebiT mosalodneli Semosavali ar umcirdeba.

 mewarme fizikuri piris 2011 wlis saSemosavlo gadasaxadis mimdinare gadasaxdelebi Seadgens:

a) 2000 lars;

b) arasruli wlis gamo ufleba aqvs ar gadaixados;

g) 4000 lars;

d) arcerTi pasuxi ar aris swori.

#12

rezidentma sawarmom 2011 wels gaanawila 20000 laris dividendi da gasca damfuZneblebze Sesabamisi wilebis mixedviT, maT Soris:

\_ Sps “rionze” 5000 lari;

\_ amxanagoba “meranze” 2500 lari;

\_ sazogadoebriv organizaciaze 6000 lari;

\_ rezident fizikur pirze 2000 lari.

dividendis mimRebebis mier jamurad erTobliv SemosavalSi Sesatani Tanxa Seadgens:

a) 4500 lars;

b) 8000 lars;

*g) 8500 lars;*

d) arcerTi pasuxi ar aris swori.

 #13 2011 wels Seqmnilma da dRg-is gadamxdelad araregistrirebulma sawarmom amave wels ganaxorciela Semdegi operaciebi:

\_ SeiZina 10 tona Saqari 20000 larad;

\_ realizacia gaukeTa 8 tona Saqars 24000 larad (1kg\_ 3 lari);

\_ saxelmwifos gadasca usasyidlod 0.5 tona Saqari;

\_ sxva sawarmos masSi 60 procenti wilis sanacvlod gadasca 1.5 tona Saqari.

aRniSnuli operaciebis mixedviT, sawarmos 2011 wlis erToblivi Semosavali da gamosaqviTi xarji Seadgens:

a) erToblivi Semosavali 24000 lars, gamosaqviTi xarji 20000 lari;

b) erToblivi Semosavali 25500 lars, gamosaqviTi xarji 20000 lari;

g) erToblivi Semosavali 24000 lars, gamosaqviTi xarji 19000

*d) arcerTi pasuxi ar aris swori.*

#14 sawarmom saijaro momsaxurebisaTvis 2011 wlis maisSi gadasaxadis mowmobis ar mqone fizikur pirs gadauxada 1000 lari, ind. mewarmes 2000 lari da amxanagobas 4000 lari.

sawarmos mier gadaxdis wyarosTan maisSi dasabegri Tanxa Seadgens:

a) 7000 lars;

b) 1000 lars;

*g) 3000 lars;*

d) 4000 lars.

#15

sawarmom, 2011 wlis 5 ianvars arayis warmoebis mizniT ganaxorciela 100000 litri spirtis importi da importisas gadaixada kuTvnili aqcizi 260000 lari. ianvris TveSi aRniSnuli spirtidan 10000 litri fasnamatiT miawoda sxva sawarmos, xolo 40 aTasi litri spirtidan awarmoa 80 aTasi litri arayi, romlisganac amave (ianvris) TveSi:

\_ 10 000 litri arayi gaitana Tavisive sacalo qselSi sarealizaciod;

\_ 20 aTasi litri arayi gaitana eqsportze;

\_ 40 000 litri arayi miawoda sabiTumo myidvels.

ianvris TvisaTvis CasaTvleli aqcizis Tanxa Seadgens --91000 lars (pasuxi daasabuTeT).

#17

sasoflo-sameurneo warmoebaSi dasaqmebulma sawarmom, saqarTveloSi warmoebuli soflis meurneobis produqciis pirveladi miwodebiT 2011 wels 150000 laris Semosavali miiRo, romlis miRebasTan dakavSirebulma xarjma 110000 lari Seadgina, maT Soris daqiravebulebze gacemuli iqna xelfasi 40000 lari.

gadaxdis wyarosTan dasakavebeli saSemosavlo gadasaxadi Seadgens:

a) 8000 lars;

b) 4800 lars;

g) 6000 lars;

*d) arcerTi pasuxi ar aris swori.*

#18

sawarmos, romelic registrirebulia 2003 wlidan, 2010 wlis dasawyisisaTvis balansze ZiriTad saSualebad ericxeba: sasmelebis Camosasxmeli teqnologiuri xazi, romelic 2003 wels partnioris Senatans warmoadgens da rkinis karada, romelic 2009 wels Catarebuli inventarizaciis Sedegad (rogorc SeZenis dokumentis gareSe arsebuli) sabazro fasiT aqtivad iqna aRricxuli.

sasmelebis Camosasxmeli teqnologiuri xazis sabalanso narCeni Rirebuleba 2010 wlis dasawyisisaTvis 12 aTasi laria, xolo rkinis karadis 1500 lari. aqtivebis mimarT sawarmo iyenebs amortizaciis daricxvis 10 procentian normas.

sawarmo iyenebs saqarTvelos mTavrobis dadgenilebiT gansazRvruli piris mier auditirebul finansur angariSgebas.

2010 da 2011 sagadasaxado periodebisaTvis (wlebisaTvis) aRniSnuli aqtivebis mixedviT qonebis gadasaxadiT dasabegri Rirebuleba Seadgens:

#19

saqarTvelos sawarmos mier ucxoel damfuZnebel fizikur pirze gaweulia 20000 laris xarji (sastumro momsaxureba, mgzavrobis bileTis Rirebuleba da kveba). gaweuli xarji:

a) ganixileba sawarmos warmomadgenlobiT xarjad da gamoqviTeba erToblivi Semosavlidan erToblivi Semosavlis erTi procentis farglebSi;

b) ar ganixileba sawarmos warmomadgenlobiT xarjad da ar eqvemdebareba erToblivi Semosavlidan gamoqviTvas;

g) ar ganixileba sawarmos warmomadgenlobiT xarjad, magram eqvemdebareba erToblivi Semosavlidan gamoqviTvas;

d) arcerTi pasuxi ar aris swori.

#20

dRg-is gadamxdelad registrirebul sawarmos, importirebul saqonelze, romelsac iyenebs dRg-iT dasabegr operaciebSi, ar gaaCnia saqonlis SeZenis damadasturebeli dokumenti (invoisi). sawarmom erToblivi Semosavlidan gamoqviTa sasaqonlo deklaraciaSi dafiqsirebuli saqonlis Rirebuleba da CaiTvala dRg.

aRniSnuli operaciis mixedviT:

a) sawarmos qmedeba sworia;

b) sawarmos ufleba hqonda CaeTvala mxolod dRg;

g) sawarmos ar hqonda dRg-is CaTvlis ufleba, amasTan ufleba hqonda erToblivi Semosavlidan gamoeqviTa sasaqonlo deklaraciiT gadaxdili dRg;

d) arcerTi pasuxi ar aris swori;

#21

dRg-is gadamxdelad registrirebulma sawarmom 2011 wels xelfasis saxiT daaricxa 4000 lari, amave periodSi faqtobrivad gasca 3500 lari, maT Soris 200 lari wina wlis davalianeba.

 2011 wlis erTobliv Semosavlidan gamosaqviTi Tanxa Seadgens:

a) 4000 lars;

b) 3500 lars;

g) 3300 lars;

d) 3650 lars. (#19 amocana)

Aamocana #22

individualuri mewarme, romelic registrirebulia dRg-is gadamxdelad, moqmedebs sxva pirebis saxeliTa da xarjze. individualuri mewarmis momsaxurebis safasuri Seadgens miwodebuli saqonlis Rirebulebis 10%-s. saangariSo TveSi man saqarTveloSi ganaxorciela 60 000 laris Rirebulebis saqonlis miwodeba (dRg-is gareSe), maT Soris:

1.gadamxdelad araregistrirebuli rezidenti fizikuri piris sakuTrebaSi ricxuli avtofarexi gayida 10000 larad;

2.dRg-is gadamxdelad araregistrirebuli ararezidentis kuTvnili saqoneli gayida 30000 larad;

3.dRg-is gadamxdelad registrirebuli rezidentis kuTvnili saqoneli gayida 20000 larad;

*kiTxva: ras Seadgens saangariSo TveSi individualuri mewarmisaTvis dRg-iT dasabegri Tanxa TiToeuli operaciis mixedviT?*

#23

2010 wlis ianvarSi dafuZnebulma sawarmom (puris sacxobma) amave wlis 10 Tebervals 1500 larad SeiZina puris sacxobi Rumeli. 23 oqtombers aRniSnuli Rumeli gayida da sanacvlod 2 noembers 5000 larad SeiZina sxva modelis Rumeli, romelic eqspluataciaSi Sevida 2011 wlis 1 Tebervals.

 sawarmo iyenebs amortizaciis 10%-ian normas da qonebis gadasaxadis ganakveTi Seadgens 1 procents.

aRniSnuli ZiriTadi saSualebebis (qonebis) mixedviT qonebis gadasaxadi 2010 wlisaTvis Seadgens:

a) 25 lari;

b) 29 lari;

g) 0 lari;

d) arc erTi pasuxi ar aris swori.

#24

2011 wels sawarmom aradaqiravebul fizikur pirs, romelsac ar gaaCnia gadasaxadis gadamxdelis mowmoba, usasyidlod gadasca Senoba, romlis RirebulebiTi balansi 15000 laria, xolo sabazro fasi gadacemis momentisaTvis Seadgens 20000 lars. sawarmo ar aris dRg-is gadamxdelad registrirebuli. aRniSnuli operaciis mixedviT:

a) sawarmom erTobliv SemosavalSi unda Seitanos 5000 lari da fizikuri piris mier miRebul sargebelze gadaixados saSemosavlo gadasaxadi rogorc sagadasaxado agentma;

b) sawarmom erTobliv SemosavalSi unda Seitanos 20000 lari, xolo fizikurma pirma damoukideblad unda daadeklariros 20000 laris sargebeli da gadaixados kuTvnili saSemosavlo gadasaxadi;

g) sawarmom erTobliv SemosavalSi unda Seitanos 5000 lari, xolo fizikurma pirma damoukideblad unda daadeklariros 20000 laris sargebeli da gadaixados kuTvnili saSemosavlo gadasaxadi;

d) arcerTi pasuxi ar aris swori.

#25

S.p.s. “diom” 2009 wels momwodebels saqonlis SesaZenad winaswar (avansad) gadauxada 20000 lari, romelic asaxa buRaltrul aRricxvaSi rogorc moTxovna. S.p.s. “dios” 2009 wels ar miuRia momwodeblidan Sesabamisi saqoneli.

 2011 wels gairkva, rom momwodebeli sawarmo likvidirebulia (cnoba maregistrirebeli organodan momwodeblis registraciis gauqmebis Sesaxeb arsebobs). salikvidacio komisiam S.p.s. “dios” gadasca 14000 laris sxvadasxva aqtivi. Sesabamisad S.p.s. “diom” 2011 wels 6000 laris xarji asaxa sabuRaltro angariSgebaSi.

 S.p.s. “dios” 2011 wlis erToblivi Semosavlidan SeuZlia gamoqviTos, rogorc uimedo vali:

-------0--- lari (pasuxi daasabuTeT).