

**BGI Alert**

**21 April 2026**

## **Amendments to the Rules on Labor Migration**

On 15 April 2026, the Parliament adopted amendments to the Law on Labor Migration, with the changes entering into force immediately upon publication.

One of the most notable changes concerns remote employment. The Law no longer applies to cases where an individual works for a local employer entirely remotely, provided that such work does not require the individual to enter Georgia.

Another significant modification affects company executives and governing bodies. Under the new rules, foreign nationals who carry out managerial or supervisory functions or perform functions within an audit committee of local companies are exempt from the obligation to obtain a work permit. The exemption does not apply to fourth category entities. A "fourth category entity" is an entity that meets at least two of the following three criteria at the end of the reporting period:

- 1) total assets do not exceed GEL 1 million;
- 2) annual revenue does not exceed GEL 2 million;
- 3) number of employees does not exceed 10.

Furthermore, the word "partner" was removed from the definition of a "self-employed" person under the Law. This deletion should imply that the Law should not apply to partners (shareholders) of legal entities.

Additionally, the amendments stipulate that the Law shall not apply to any person who performs labor activities or renders services for the benefit of a non-resident person, provided that such labor activities or services are directly connected to the non-resident employer carrying out its operations outside Georgia.

Finally, the legislation introduces the concept of "short-term professional activity." This refers to professional activities or services performed by a foreigner in Georgia for a specific duration (to be determined by law), which does not constitute long-term employment in the local labor market and is tied to a specific short-term project, event, or service. The Law shall not apply to such short-term activities. The specific list of activities that fall under this exemption must still be determined by a subsequent Government resolution, which has not yet been adopted.

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*For questions or inquiries please contact:*

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