



PRESENTATION OF GYLA'S RESEARCH

On 14 June 2016, the Georgian Young Lawyers' Association (GYLA) held the presentation on the topic "Tax Control over Companies Measuring TV Ratings: Legal Framework and International Standards in Georgia".

GYLA's research examines the legislation of Georgia in force, which regulates tax control over companies measuring TV ratings. In particular, the research examines the extent, to which it is allowed to disclose the location (specific households) of technical means used for measuring TV ratings - the so-called "people meters" - for tax control purposes. Furthermore, the research deals with international standards, various principles and experience in this field.

The research reveals that the legislation of Georgia is not tailored to the specifics of companies measuring TV ratings and, therefore, the legislation does not provide for sufficient guarantees of the independence of their activities. In addition, the study of

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international regulations shows that in order to ensure the pluralism and independence of media it is necessary to introduce certain fundamental principles in internal regulations.

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