

### **Biography**

Giorgi Loria was born in Batumi on 20 February 1968. In 1984, he graduated from Tbilisi Experimental School No. 1. In the same year, he enrolled in the Faculty of History at Tbilisi State University, from which he graduated with distinction in 1991. In 1993, he entered the Tbilisi Institute of Management and completed his studies there with distinction in 1997. In 2009, he completed his doctoral studies at Tbilisi State University of Economic Relations and defended his dissertation in the same year. On 26 June 2009, he was awarded the academic degree of Doctor of Law.

Since 2008, he has been delivering lectures at Caucasus University as well as at other universities. He is a member of the Union of Law Scientists and of ICON.S Georgia, the Georgian chapter of the International Society of Public Law, and also serves as a member of the editorial board of the international scholarly journal *Law Herald*. He is actively engaged in teaching, research, and educational activities.

### **Publications**

1. The Fictitious Person and the Legislative Gap in the Regulation of the Tax Code of Georgia Related Thereto. Proceedings of the 19th International Silk Road Conference, 2024.
2. The Political Nature of the Court and Judicial Law-Making. International Scientific Journal Law Herald, 07/2023, No. 7.
3. The Balance between Public and Private Interests in Tax Law. Technical University, 2022.
4. The Prohibition of Death and the Right to a Dignified Life. International Scientific Journal Law Herald, 12/2020, No. 2.
5. The Results of a Liberal Tax System and the Legal Regulation of Special Tax Regimes. International Black Sea University, 2019.
6. Problematic Issues with Hermeneutics in Law. Caucasus Journal of Social Sciences, Volume 11, Issue 1, 2018.
7. The Scope of the Operation of Force and Power in the State. Caucasus University Press, Collection of Scholarly Works, 2013.
8. Current Problems of Customs Policy. Justice, No. 1, 2008.
9. Specific Features of Customs Regimes. Kommersant, No. 1 (5), 2008.
10. The Tax System under the Legislation of Georgia. Taxes, No. 11, 2007.
11. On the Legal Nature of Customs Duties. Kommersant, No. 3 (4), 2007.
12. On the Issue of Taxation of Goods by Customs Duties. Human and the Constitution, No. 2, 2006.
13. The Kavtura Valley in the Hellenistic Period. Bulletin of the Georgian Academy of Sciences, Vol. 152, No. 2, 1995.