

Mongolia Dispute Resolution
Profile (Last updated: 01.03.2024)

General Information

- **Mongolian tax treaties are available at:**

<https://mta.gov.mn/en/resources/protocol/treaty>

- **MAP request should be made to:**

Mr. Ganbat Jigjid

Secretary of State

Ministry of Finance of Mongolia,

S.Danzan Street, Government Building II Corp D,

Ulaanbaatar 15160, Mongolia

Tel: +976 11262253; Email: ganbat_j@mof.gov.mn

Mr. Telmuun Byambaragcha

Director of Tax Policy Department

Ministry of Finance of Mongolia,

S.Danzan Street, Government Building II Corp D,

Ulaanbaatar 15160, Mongolia

Tel: +976 11262101; Email: telmuun_b@mof.gov.mn

Mr. Chimidsuren Choigunsen

Acting Commissioner of the General Department of Taxation

5/1 United National Street, 4th khoroo, Chingelt District, Ulaanbaatar, Mongolia

Tel: +976 11311137; Email: Chimidsuren.Ch@mta.gov.mn

The MAP application may also be submitted via email address: intl.tax@mta.gov.mn

- **APA request should be made to:**

No legal basis on APA request

Mongolia Dispute Resolution Profile – Preventing Disputes

| s/n | | Response | Detailed explanation | Where publicly available information and guidance can be found |
|-------------------------------|--|----------|---|---|
| A. Preventing Disputes | | | | |
| 1. | Are agreements reached by your competent authority to resolve difficulties or doubts arising as to the interpretation or application of your tax treaties in relation to issues of a general nature which concern, or which may concern, a category of taxpayers published? | Yes | Map request regulation for taxpayers had published | On the Mongolian tax administration's official website https://mta.gov.mn/en/resources/protocol/tax/English language/ |
| 2. | Are bilateral APA programmes implemented? If yes: | NO | No legal basis on APA | |
| a. | <ul style="list-style-type: none"> Are roll-back of APAs provided for in the bilateral APA programmes? | | | |
| b. | <ul style="list-style-type: none"> Are there specific timeline for the filing of an APA request? | | | |
| c. | <ul style="list-style-type: none"> Are rules, guidelines and procedures on how taxpayers can access and use bilateral APAs, including the specific information and documentation that should be submitted in a taxpayer's request for bilateral APA assistance, publicly available? | | | |
| d. | <ul style="list-style-type: none"> Are there any fees charged to taxpayers for a bilateral APA request? | | | |
| e. | <ul style="list-style-type: none"> Are statistics relating to bilateral APAs publicly available? | | | |
| 3. | Is training provided to your officials involved in the auditing /examination of taxpayers to ensure that any | yes | Each officer has his or her individual training roadmap | Our tax training roadmap is available at: https://e-learning.mta.mn/#/ |

Mongolia Dispute Resolution Profile – Preventing Disputes

| s/n | | Response | Detailed explanation | Where publicly available information and guidance can be found |
|-----|--|----------|---|--|
| | assessments made by them are in accordance with the provisions of your tax treaties? | | scoped in accordance to his or her job profile. | |
| 4. | Is other information available on preventing tax treaty-related disputes? | No | | |

Notes:

1. An APA is an “arrangement that determines, in advance of controlled transactions, an appropriate set of criteria (e.g. method, comparables and appropriate adjustments thereto, critical assumptions as to future events) for the determination of the transfer pricing for those transactions over a fixed period of time”. (see definition of APA in the *OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations* (“Transfer Pricing Guidelines”).
2. Situations may arise in which the issues resolved through an APA are relevant with respect to previous filed tax years not included within the original scope of the APA. The concept of “roll-back” is further elaborated in paragraph 4.136 of Section F (Advance pricing arrangement) of Chapter IV of the Transfer Pricing Guidelines and in paragraph 69 of Section D.4.2 (Possible retrospective application (“Roll back”)) of the Annex to Chapter IV (Guidelines for Conducting Advance Pricing Arrangements under the Mutual Agreement Procedure (“MAP APAs”)) of the Transfer Pricing Guidelines. Simply put, the “roll-back” of the APA is understood to mean that the outcome of the APA is applied to previous filed tax years not included within the original scope of the APA.

[Jurisdiction] Dispute Resolution Profile – Availability and access to MAP

| s/n | | Response | Detailed explanation | Where publicly available information and guidance can be found |
|--|---|----------|--|---|
| B. Availability and Access to MAP | | | | |
| 5. | Are transfer pricing cases covered within the scope of MAP? | Yes | | Regulation on tax mutual agreement procedure is available at: https://www.legalinfo.mn/annex/details/10429?lawid=14918 /Mongolian language/ https://mta.gov.mn/files/pdf-files/6p1rettp3v//65b8c093c6e2a83ab8eca9d9.pdf /English Language/ |
| 6. | Are issues relating to the application of treaty anti-abuse provision covered within the scope of MAP? | Yes | | |
| 7. | Are issues relating to the application of domestic anti-abuse provision covered within the scope of MAP? | Yes | | |
| 8. | Are issues where there is already an audit settlement between the tax authority and the taxpayer covered within the scope of MAP? | Yes | Taxpayers would be able to access MAP even if they have accepted a tax settlement with Mongolian tax authority or a foreign tax authority. | |
| 9. | Are double taxation cases resulting from bona fide taxpayer initiated foreign adjustments covered within the scope of MAP? | Yes | | |
| 10. | Are there any other treaty related issues not covered under s/n 5 to 9 which are not within the scope of MAP? | No | | |

[Jurisdiction] Dispute Resolution Profile – Availability and access to MAP

| s/n | | Response | Detailed explanation | Where publicly available information and guidance can be found |
|-----|---|----------|--|---|
| 11. | Are taxpayers allowed to request MAP assistance in cases where the taxpayer has sought to resolve the issue under dispute via the judicial and administrative remedies provided by the domestic law of your jurisdiction? | Yes | By MAP regulation, a taxpayer can choose to pursue either the MAP or domestic remedies or both. | |
| 12. | Are taxpayers allowed to request for MAP assistance in cases where the issue under dispute has already been decided via the judicial and administrative remedies provided by the domestic law of your jurisdiction? | Yes | | |
| 13. | Are rules, guidelines and procedures on how taxpayers can access and use MAP, including the specific information and documentation that should be submitted in a taxpayer's request for MAP assistance, publicly available? | Yes | Map request regulation for taxpayers had published | On the Mongolian tax administration's official website https://mta.gov.mn/en/resources/protocol/tax/English language/ |
| 14. | Are there specific timeline for the filing of a MAP request? | Yes | Within three years from the notification of the action resulting in taxation not in accordance with the convention | |
| 15. | Are guidance on multilateral MAPs publicly available? | No | | |
| 16. | Are tax collection procedures suspended during the period a MAP case is pending? | No | | |
| 17. | Are there any fees charged to taxpayers for a MAP request? | No | | |

[Jurisdiction] Dispute Resolution Profile – Availability and access to MAP

| s/n | | Response | Detailed explanation | Where publicly available information and guidance can be found |
|-----|---|----------|----------------------|--|
| 18. | Is there any other information available on availability and access to MAP? | No | | |

[Jurisdiction] Dispute Resolution Profile – Resolution of MAP cases

| s/n | | Response | Detailed explanation | Where publicly available information and guidance can be found |
|-----------------------------------|--|----------|---|--|
| C. Resolution of MAP Cases | | | | |
| 19. | Are there any model timeframes for the steps taken by your competent authority from the receipt of a MAP case to the resolution of the case provided to taxpayers? | Yes | 24 months | |
| 20. | Are statistics relating to the time taken to resolve MAP cases publicly available? | No | No MAP cases yet | |
| 21. | Is interest or penalties resulting from adjustments made pursuant to a MAP agreement waived or dealt with as part of the MAP procedure? | No | | |
| 22. | Are the roles and responsibility of the MAP office publicly available, for example, is the mission statement of the MAP office available in the <i>annual</i> report of the organisation? | Yes | | |
| 23. | Is MAP arbitration a mechanism currently available for the resolution of tax treaty related disputes in any of your tax treaties? If not: | Yes | Available in 3 treaties (Austria, Canada, Italy) | |
| a. | <ul style="list-style-type: none"> Are there any legal limitations in your domestic law (for example in your constitution) to include MAP arbitration in your tax treaties? | No | | |
| b. | <ul style="list-style-type: none"> Does your treaty policy allow you to include MAP arbitration in your tax treaties? | Yes | | |

[Jurisdiction] Dispute Resolution Profile – Resolution of MAP cases

| s/n | | Response | Detailed explanation | Where publicly available information and guidance can be found |
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| 24. | <p>Is the explanation of the relationship between the MAP and domestic law administrative and judicial remedies publicly available?</p> <p>If yes:</p> | Yes | | |
| a. | <ul style="list-style-type: none"> Does the guidance specifically address whether the competent authority considers that it is legally bound to follow a domestic court decision in the MAP or will not deviate from a domestic court decision as a matter of administrative policy or practice? | No | | |
| 25. | <p>Are taxpayers allowed to request for multi-year resolution through the MAP of recurring issues with respect to filed tax years?</p> | No | | |
| 26. | <p>Do all your jurisdiction's tax treaties contain a provision which would oblige your jurisdiction to make corresponding adjustments or to grant access to the MAP with respect to the economic double taxation that may otherwise result from a primary transfer pricing adjustment (i.e. is paragraph 2 of Article 9 of the OECD Model Tax Convention or the UN Model Double Taxation Convention included in all of your jurisdiction's tax treaties)?</p> | Yes | <p>Available in 16 treaties from 26 treaties</p> <p>(Not included in Belgium, Canada, Czech Republic, Germany, India, Malaysia, Poland, Singapore, Ukraine, Viet Nam)</p> | |
| 27. | <p>Is there any other information available on resolution of MAP cases?</p> | No | | |

[Jurisdiction] Dispute Resolution Profile – Implementation of MAP Agreements

| s/n | | Response | Detailed explanation | Where publicly available information and guidance can be found |
|--|--|----------|--|--|
| D. Implementation of MAP Agreements | | | | |
| 28. | Where the agreement reached by your competent authority through the MAP process leads to additional tax to be paid by your taxpayer, is there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for the additional tax to be paid? | No | | |
| 29. | Where the agreement reached by your competent authority through the MAP process leads to a refund of the tax due or paid by your taxpayer, are there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for a refund of the tax paid? | No | | |
| 30. | Are all mutual agreements reached through MAP implemented notwithstanding any time limits in your domestic law? | Yes | Included in 18 treaties from 26 treaties (Not included in Belgium, Canada, Indonesia, Malaysia, Russia, Switzerland, Turkey, UK) | |
| 31. | Is there any other information available on the implementation of MAP agreements? | No | | |