

Mongolia

A. Progress in the implementation of the minimum standard

Mongolia has 26 tax agreements in force, as reported in its response to the Peer Review questionnaire. None of those agreements comply with the minimum standard.

Mongolia signed the MLI in October 2022, listing its non-compliant agreements. The agreements modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

Mongolia is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁹⁹

B. Conclusion

Recommendation

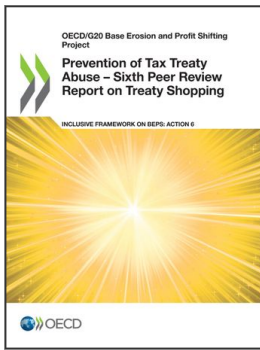
It is recommended that Mongolia completes the steps to have the MLI take effect with respect to its agreements listed under the MLI as those agreements will only be modified by the MLI (and come into compliance with the minimum standard) once the provisions of the MLI take effect.

Summary of the jurisdiction response - Mongolia

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Austria	No	No	
2	Belarus	No	No	
3	Belgium	No	Yes MLI	PPT
4	Bulgaria	No	Yes MLI	PPT
5	Canada	No	Yes MLI	PPT
6	China (People's Republic of)	No	Yes MLI	PPT
7	Czechia	No	No	
8	Democratic People's Republic of Korea*	No	No	
9	France	No	Yes MLI	PPT
10	Germany	No	No	
11	Hungary	No	No	
12	India	No	Yes MLI	PPT+LOB
13	Indonesia	No	No	
14	Italy	No	Yes MLI	PPT
15	Kazakhstan	No	Yes MLI	PPT+LOB
16	Korea	No	Yes MLI	PPT
17	Kyrgyzstan*	No	No	

⁹⁹ For its agreements listed under the MLI, Mongolia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

18	Malaysia	No	Yes MLI	PPT
19	Poland	No	Yes MLI	PPT
20	Russian Federation	No	Yes MLI	PPT+LOB
21	Singapore	No	Yes MLI	PPT
22	Switzerland	No	No	
23	Türkiye	No	Yes MLI	PPT
24	Ukraine	No	Yes MLI	PPT
25	United Kingdom	No	Yes MLI	PPT
26	Viet Nam	No	Yes MLI	PPT



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