CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

MONGOLIA

Compilation of Declarations currently in force (*) concerning

Annex A - Taxes to which the Convention would apply (Article 2).	х
Annex B - Competent authorities (Article 3).	х
Annex C - Definition of the word "national" for the purpose of the Convention (Article 3).	х

Declarations contained in the instrument of ratification deposited with the Secretary General of the OECD on 19 February 2020 – Or. Engl. (*in force since 1 June 2020*)

<u>ANNEX A</u> – Taxes to which the Convention would apply:

- Article 2, paragraph 1.a.i:
 - . Corporate Income Tax;
 - . Personal Income Tax.

ANNEX B - Competent Authorities

The Minister of Finance, Commissioner of General tax Department and their authorised representative.

ANNEX C – Definition of the word "national" for the purpose of the Convention

Any individual possessing the citizenship of Mongolia; and any legal person, company, partnership or association deriving its status as such from the law in force in Mongolia.

(*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric <u>Search</u>. Source: Council of Europe's Treaty Office on http://conventions.coe.int