



LAW OF MONGOLIA

December 1, 1992

Ulaanbaatar city

MOTOR VEHICLE AND SELF-VEHICLE TAX LAW OF MONGOLIA

Article 1. Purpose of the law

The purpose of this law is to regulate the imposition of tax on motor vehicles and self-propelled vehicles of individuals, business entities and organizations and the payment of such tax to the budget.

/ This article was amended according to the law dated November 25, 2010 /

Article 2. Tax legislation for motor vehicles and self-propelled vehicles

The legislation on motor vehicle and self-propelled vehicle tax (hereinafter referred to as "tax") shall consist of the General Tax Law and this law and other legislative acts enacted in conformity therewith.

Article 3. Taxpayer

Individuals, business entities and organizations owning motor vehicles and self-propelled vehicles in the territory of Mongolia shall be taxpayers.

/ This article was amended according to the law dated November 25, 2010 /

Article 4. Taxable motor vehicles and self-propelled vehicles

The following vehicles and self-propelled vehicles are taxed:

1 / all types of trucks;

2 / bus;

3 / passenger cars;

4 / motorcycle;

5 / vehicles of special purpose not specially equipped by the manufacturer for the transport of persons or goods, except for vehicles intended for the transport of food technology;

/ This part was amended according to the law dated November 25, 2010 /

6 / tractors and other self-propelled vehicles;

7 / auto trailer.

/ This provision was added by the law in January 9, 1998 /

Article 5. Amount of tax

1. The annual tax on motor vehicles and self-propelled vehicles shall be imposed in the following amounts:

Types of vehicles and self-propelled vehicles	Maximum and minimum annual taxes / in MNT /
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		Ulaanbaatar city, Darkhan-Uul and Orkhon aimag center soums	Other soums
1	2-wheeled motorcycle	2 000-3 000	1 800-2 700
2	3-wheeled motorcycle	3 000-4 500	2 800-4 200
3	Passenger cars: A / 2001 cm ³ to b / up to 2001-3001 cm ³ c / 3001 cm ³ and more	/ In MNT per 1 cm ³ of cylinder capacity / 16-24 18-27 22-33	14-21 16-24 20-30
4	Minibus / up to 15 seats /	35 000-52 500	28 000-42 000
5	Bus	52 000-78 000	40 000-60 000
6	Truck: Capacity up to 1/1 ton 2 / with a capacity of 1-2 tons 3 / with a capacity of 2-3 tons 4 / with a capacity of 3-5 tons With a capacity of 5 / 5-8 tons With a capacity of 6 / 8-10 tons With a capacity of 7 / 10-20 tons 8 / with a capacity of 20-30 tons 9 / with a capacity of 30-40 tons With a capacity of 10 / 40-50 tons With a capacity of 11 / 50-60 tons With a capacity of 12 / 60-70 tons With a capacity of 13 / 70-80 tons With a capacity of 14 / 80-90 tons It has a capacity of 15 / 90-100 tons and more than 16/100 tons	25 000-37 500 35 000-52 500 45 000-67 500 55 000-82 500 80 000-120 000 90 000-135 000 100 000-150 000 140 000-210 000 180 000-270 000 220 000-330 000 280 000-420 000 320 000-480 000 360 000-540 000 400 000-600 000 440 000-660 000 480 000- 720 000	20 000-30 000 28 000-42 000 36 000-54 000 44 000-66 000 64 000-96 000 72 000-108 000 80 000-120 000 120 000-180 000 160 000-240 000 200 000-300 000 240 000-360 000 280 000-420 000 320 000-480 000 380 000-570 000 420 000-630 000 440 000-660 000
7	Special purpose vehicles	16 000-24 000	15 000-22 500
8	Tractors and other self-propelled vehicles	14 000-21 000	11 200-16 800
9	Small tractor	7 000-10 500	5 600-8 400
10	Trailer / per 1 ton of capacity /	5 500-8 250	5 500-8 250

/ Paragraphs 3, 4, 5 and 6 of this section were amended by the law of July 3, 1997, Article 10 was added by the law of January 9, 1998, this paragraph was amended by the law of November 25, 2010. amended by law /

2. Tractors and other self-propelled vehicles of paragraph 8 of this Article shall not include grain harvesters and crawler tractors.

3. The amount of tax to be imposed on motor vehicles and self-propelled vehicles specified in paragraph 1 of this

Article shall be determined by the Citizens' Representatives Hural of aimags and the capital city within the limits approved by the State Great Hural.

/ This part was added by the law in 5 November 2010 /

4. If the capacity of a truck specified in paragraph 6 of paragraph 1 of this Article overlaps with two categories, it shall be taxed based on the previous category.

/ This part was added by the law in 5 November 2010 /

/ This article was re-edited by the Law of April 24, 1997 /

Article 6. Imposition of tax

1. Taxes shall be imposed on motor vehicles and self-propelled vehicles registered with the state, regardless of whether they are used or not.

2. In case of decommissioning of motor vehicles and self-propelled vehicles, the tax on them shall be suspended from the next quarter on the basis of an official deregistration document. If a taxpayer transfers his / her ownership of a motor vehicle or self-propelled vehicle to others, his / her tax payment obligation shall expire from the following quarter.

Article 7. Tax payment deadline

1. An individual shall pay the annual tax on motor vehicles and self-propelled vehicles once a year to the relevant tax authority before June 1 of that year. If motor vehicles and self-propelled vehicles are imported after June 1, the tax for the remaining period of the year shall be paid to the relevant tax authority.

/ This part was amended according to the law dated January 9, 1998 , this part was amended according to the law dated November 16, 2000 and December 26, 2003, this part was amended according to the law dated November 2010, 2010 Amended by the Law of January 25 /

2. Business entities and organizations shall pay the annual tax on motor vehicles and self-propelled vehicles in equal amounts to the budget by the 25th of the last month of each quarter and submit the report to the tax authority by February 15 of the following year.

3. A taxpayer may pay taxes quarterly and annually in advance.

Article 8. Activities of the Traffic Regulatory Authority concerning taxes

1. The traffic control authority shall register the movement based on the certificate of the owner of the motor vehicle or self-propelled vehicle that has made a tax calculation with the local tax authority.

The traffic control authority shall submit the registration and movement data of motor vehicles and self-propelled vehicles to the local tax administration on a quarterly basis.

/ This part was amended according to the law dated April 24, 1997 /

2. The Traffic Regulatory Authority shall assist in the collection of vehicle and self-propelled vehicle taxes. The tax administration and the traffic control organization shall jointly organize technical inspections and tax inspections of motor vehicles and self-propelled vehicles.

3. Certificates of technical inspection of motor vehicles and self-propelled vehicles shall have a record of tax payment.

/ This part was added by the law in 4/24/1997 /

Article 9. Entry into force of the law

This law shall enter into force on January 1, 1993.

CHAIRMAN OF THE PARLIAMENT OF MONGOLIA N. BAGABANDI

N. RINCHINDORJ, SECRETARY-GENERAL OF THE OFFICE OF THE PARLIAMENT OF MONGOLIA