



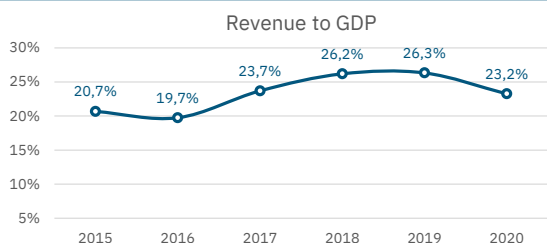
Tax systems' at a glance: Recent progress and reforms in Mongolia

In 2020, the tax-to-GDP ratio in Mongolia was 23,2 percent, 3,08 percentage points less than in 2019.

Mongolia has digitalized all tax administration operations, enabling taxpayers to submit tax filings and make tax payments from anywhere with internet connections. To increase additional channels to receive tax payments, the Mongolian Tax Authority (MTA) is continuing to collaborate with electronic and mobile payments service providers. As part of the implementation of revised tax laws, tax rebates, exemptions and excess refund filings were also received electronically.

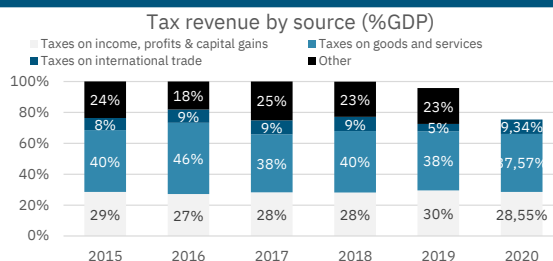
The Mongolian tax administration does not implement tax measures to incentivize or affect particular gender participation in the market. Promoting gender equality in society is a top government priority.

Enhance Domestic Revenue Mobilisation



The graph reports the tax-revenue-to-GDP ratio trend for years where data is available.

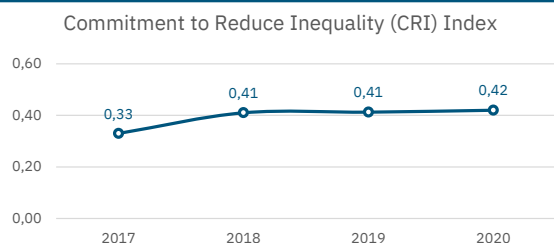
Source: Government Revenue Dataset (GRD).



The graph presents the composition of tax revenues in the country by source of revenue for the period 2015-2020.

Source: Government Revenue Dataset (GRD) (ICTD-UNU-Wider).

Equitable tax systems

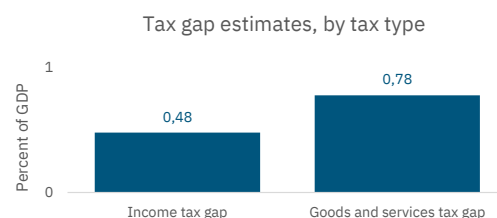


The graph reports the trajectory of the Commitment to reduce Inequality (CRI) Index. The CRI Index scores from zero (least progressive) to one (most progressive).

Source: Oxfam international, the Commitment to Reducing Inequality Index.

Efficient revenue administration

- Mongolia does not manage large taxpayers and High Net Worth Individuals (HNWIs) programmes



Source: Global Tax Expenditure Database (GTED).

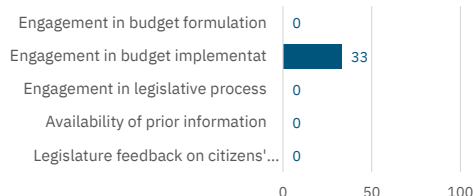
Coherent and coordinated policies

The data reported by Mongolia regarding tax expenditures is:	Overall estimates
The regularity of data reporting regarding tax expenditures in Mongolia is:	Regular

Source: Global Tax Expenditures Database, Country Profiles; Open Budget Survey; 2020 ATI Monitoring Survey.

The Executive's Budget Proposal or any other documentation present information on tax expenditures for at least the budget year	Yes, the core information is presented for all tax expenditures.
The government ensures all existing and new tax expenditures are provided for in tax legislation, and is scrutinised by parliament	Yes

Engagement with accountability stakeholders



The graph displays scores on the basis of whether countries meet all (100), most (67), a limited part (33) and none (0) of the requirements for each of these citizen engagement indicators.

Source: IBP Open Budget Survey, questions 127, 130, 131, 137 and 138.

Combat tax-related illicit financial flows

- Mongolia is not yet a signatory country to the CRS Multilateral Competent Authority Agreement (CRS MCAA).
- Mongolia has put in force the Amended Multilateral Convention on Mutual Administrative Assistance in Tax Matters for EoIR.

Source: OECD Global Forum on Transparency and Exchange of Information for Tax Purposes, Compliance ratings following peer reviews against the standard of EOIR."

