LAW OF MONGOLIA

25 November 2010 Ulaanbaatar

STATE STAMP FEES
/Revised version/

CHAPTER ONE
GENERAL PROVISIONS

Article 1. Purpose of the law

1.1. The purpose of this law is to regulate relations related to setting, reducing, exempting, paying, collecting and reporting the amount of state stamp duty.

Article 2. Legislation on state stamp duty

Legislation on state stamp duty shall consist of the General Tax Law, this law and other legislative acts enacted in conformity with them.

2.2. If an international treaty to which Mongolia is a party provides otherwise than this law, the provisions of the international treaty shall prevail.

Article 3. State stamp duty

3.1. The state stamp duty (hereinafter referred to as “stamp duty”) shall be the money paid by citizens and legal entities for the provision of services specified in this law by the state authority.

~~3.2.~~ */ This part was annulled by the law in 6 June 2011 /*

Article 4. Payer of stamp duty

4.1. The following persons using the stamp duty payment service shall be stamp duty payers:

4.1.1. A citizen of Mongolia;

4.1.2. A foreign citizen or a stateless person;

4.1.3. Governmental and non-governmental organizations, business entities, their branches, representative offices, political parties, movements, foundations and religious organizations;

4.1.4. Citizens and legal entities receiving services through Mongolian embassies and consulates abroad.

Article 5. Types of stamp duty collection services

Stamp duty shall be collected for the following services:

5.1.1. To review and resolve legal disputes by a court;

5.1.2. The court shall participate in the arbitration proceedings;

5.1.3. To provide notarial services;

5.1.4. To provide civil registration services;

5.1.5. To provide consular services;

5.1.6. To register and issue driving and self-propelled vehicles;

5.1.7. To issue a license to conduct private protection specified in 6.1 of the Law on Private Protection;

5.1.8. To register newspapers, magazines, radio and television;

5.1.9. To provide state registration services of legal entities;

5.1.10. To register business entities, foreign organizations, their branches and representative offices with foreign investment in the territory of Mongolia;

5.1.11. To issue a license to conduct activities specified in Article 15 of the Law on Licensing of Business Activities;

5.1.12. To issue a license to conduct activities specified in Article 20.1 of the Securities Market Law;

5.1.13. To grant the rights specified in paragraph 3 of Article 13 of the Law on Auditing;

5.1.14. To issue permits specified in paragraph 1 of Article 11, paragraph 3 of Article 13 and paragraph 1 of Article 17 of the Law on Natural Plants;

5.1.15. Activities specified in Article 5.2 of the Law on Quarantine Control and Inspection during the importation of animals, plants and their raw materials and products;

5.1.16. To issue a permit to provide services specified in 8.1 of the Law on Water, Meteorology and Environmental Analysis;

5.1.17. To authorize and extend the term of the professional water organization specified in Articles 11.1.8 and 20.3 of the Law on Water, and to grant the right to use water to citizens, business entities and organizations in accordance with Article 23.1 of this Law;

5.1.18. To authorize professional forestry organizations in accordance with Article 12.1.10 of the Forest Law;

5.1.19. To issue a license to conduct activities specified in Article 14.2 of the Law on Household and Industrial Waste;

5.1.20. To issue permits specified in Article 5.2 of the Law on Prohibition of Import, Transboundary Transportation and Export of Hazardous Waste;

5.1.21. To issue permits and certificates in accordance with Articles 5.1.4 and 5.1.5 of the Law on Regulation of Foreign Trade in Endangered Animals, Plants and Their Derivatives;

5.1.22. To issue permits specified in Articles 7.1 and 11.1 of the Law on Hunting;

/ This part was amended according to the law dated May 17, 2012 /

5.1.23. To issue permits in accordance with Articles 15.2, 17.2, 17.3 and 23.1 of the Law on Fauna;

5.1.24. To issue a license specified in Article 20.1 of the Law on Education;

5.1.25. To issue certificates in accordance with Article 8.6 of the Law on Cultural Heritage Protection, and to issue permits for activities specified in Articles 9.4, 10.5, 11.3, 17.10, 20.1 and 20.3 of the same law;

5.1.26. To issue licenses specified in Articles 13 and 20 of the Energy Law and Article 7.1 of the Renewable Energy Law;

5.1.27. To issue permits in accordance with Articles 12.4 and 17.9 of the Law on Controlling the Circulation of Explosives and Explosive Devices;

/ This part was amended according to the law dated January 30, 2020 /

5.1.28. Activities specified in Article 9.3 of the Food Law;

5.1.29. To issue permits specified in Articles 6.1 and 13.1 of the Law on GMOs;

5.1.30. Issuance of licenses specified in Article 15.1 of the Law on Medicines and Medical Devices;

5.1.31. Activities specified in Articles 16 and 17 of the Law on Health;

5.1.32. To issue certificates and permits specified in Article 11.2.2 of the Civil Aviation Law;

/ This part was amended according to the law dated June 9, 2011 /

5.1.33. To issue a license specified in Article 21.2 of the Law on Communications;

5.1.34. To register the standards specified in Article 12.3 of the Law on Standardization, Technical Regulation and Accreditation of Conformity Assessment;

/ This provision was amended according to the law dated December 21, 2017 /

5.1.35. To issue a permit and certificate from a specialized inspection agency to conduct work and services specified in Article 32 of this Law;

5.1.36. To issue a permit for the implementation of state fire control;

5.1.37. To issue permits from aimag, capital city, soum and district Citizens' Representatives Khurals, Governors and state administrative bodies of the respective level;

5.1.38. To issue patents and trademark certificates for inventions and product designs, to keep patents valid and to register license agreements;

5.1.39. To register works related to copyright;

5.1.40. To provide state registration services for property ownership rights and other related property rights;

5.1.41. To issue and register permits for land ownership, use and possession;

5.1.42. Allocation of subsoil in accordance with Article 15 of the Law on Subsoil;

5.1.43. To certify documents and issue “Apostille” certificate.

5.1.44. To settle legal disputes with the support of a conciliator in court.

/ This provision was added by the law in 5 May 2012 /

5.1.45. To provide services specified in Article 38.2 of the Law on Pledge of Movable and Non-Movable Property.

/ This provision was added by the law in 2 July 2015 /

5.1.46. To issue a license specified in Article 7.3 of the Law on Disaster Protection.

/ This provision was added by the law in 14 May 2020 /

Article 6. Determining the amount of stamp duty

The amount of stamp duty other than those specified in 6.2 and 6.3 of this Law shall be determined by this Law.

6.2. Sections 10.6, 11.2, 11.4, 11.5 of this law, Articles 12, 14-20, 21.1.2-21.1.30, Articles 22, 24, 25.1.2, 25.1.3, 25.1.7- Articles 25.1.9, 26.1.6-26.1.9, 26.2, 26.3, 27.1.1, 27.1.4-27.1.6, 27.2-27.4, 28, 29, 30.2.2 The Government shall determine the amount of stamp duty specified in Articles 30.2.6, Sections 30.3-30.5, Articles 31-33, 35.1.1-35.1.3, Articles 37 and 40 within the limits specified in this Law.

6.3. The amount of stamp duty specified in Articles 35.1.4-35.1.22 and 35.2-35.5 of this Law shall be determined by the Citizens' Representatives Khurals of aimags and the capital city within the limits specified in this Law.

/ This article was re-edited by the Law of June 9, 2011 /

CHAPTER TWO
SYMBOL FEE

Article 7. The amount of stamp duty to be collected by a court in resolving a legal dispute

7.1. The following amount of stamp duty shall be collected for submitting petitions, complaints, claims and court documents for reviewing and resolving legal disputes:

7.1.1. Depending on the value of the claim, the stamp duty shall be as follows:

Amount of claim / in MNT /	Percentage and amount of fee / in MNT /
0-130 000	4550 MNT.

130 001-650 000	Add 3% of the amount exceeding 130,000 MNT to 4550 MNT.
650 001-1 300,000	Add 2.4 percent of the amount exceeding MNT 650,000 to MNT 20150.
1,300,001-13,000,000	Add 1.6 percent of the amount in excess of MNT 1,300,000 to MNT 35,750.
More than 13 000 001	Add 0.5 percent of the amount exceeding MNT 13,000,000 to MNT 222,950.

/ This part was amended according to the law dated June 9, 2011 /

7,2.2. For non-property claims, as well as for invaluable claims, 70,200 togrogs;

/ This part was amended according to the law dated June 9, 2011 /

7.1.3. 100 tugrugs per page for re-issuance of a copy of the evidence in the case, as well as court decision, verdict, sentence and writ of execution.

/ This part was amended according to the law dated June 9, 2011 /

7.1.4. In the amount specified in 7.1.2 of this Law in a complaint to the court related to the decision enforcement proceedings.

/ This provision was added by the law in 19 December 2014 /

7 [1] support of reconciliation stamp collection to regulate the legal dispute brokerage fees in züil.Shüükh

7 [1] .1. A stamp duty of 30,000 togrogs shall be charged to a conciliator in court to settle a dispute through conciliation.

/ This article was added by the law in 5 May 2012 /

Article 8. Amount of stamp duty to be collected for participation in arbitration proceedings

8.1. The court shall collect stamp duty in the following amounts when participating in the arbitration proceedings:

8.1.1. 0.1 percent of the amount of the claim for the decision to annul, confirm or enforce the arbitral award;

8.1.2. 0.05 percent of the amount of the claim for making a decision on other issues specified in the Law on Arbitration.

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Article 9. Amount of stamp duty to be collected for notarial services

9.1. Stamp duty shall be collected for providing notarial services in the following amounts:

4,100 togrogs for certification of documents related to immovable property;

9.1.2. 0.03 percent of the contract value for husband, wife, children and parents, and 0.05 percent for other persons when certifying immovable property contract;

9.1.3. 1,100 togrogs for the certification of non-property invaluable contracts and agreements;

9.1.4. 1,100 togrogs for a certificate of amendment or extension of a contract or agreement that cannot be valued as non-property;

9.1.5. 1,100 togrogs for certification of property leasing and leasing agreements and transactions;

4,100 togrogs for the certification of a legal entity's founding and liquidation documents;

9.1.7. 1,100 togrogs for a certificate of amendment or extension of a legal entity's founding or liquidation documents;

2,000 togrogs for notarization of a decision made by an organization authorized to establish or reorganize a legal entity;

9.1.9. 20,000 togrogs for the certification of a business license and documents related to the permit;

9.1.10. 1,100 togrogs for the certification of a power of attorney;

9.1.11. 110 togrogs per page to certify the authenticity of the document and its copy;

9.1.12. 300 togrogs per page for certifying the translation of a document;

9.1.13. 2,500 togrogs for the certification of a signature on a document;

9.1.14. 110 tugrugs per page for certifying a copy of a certified document;

4,100 togrogs for inspection of basic materials at the request of a client;

9.1.16. 1,100 togrogs for inheritance rights and testament;

9.1.17. 550 togrogs for certifying the right of joint or joint ownership of family members;

9.1.18. 10,000 togrogs for the issuance of a certificate of inheritance to a person other than the testator's husband, wife, children and parents;

9.1.19. 5,000 togrogs for the certification of a securities ownership certificate;

9.1.20. 1.2 percent of the value of other services specified in the legislation.

9.1.21. Confiscation of 0.02 percent of the value up to 1,000,000 togrogs and 0.01 percent of the amount exceeding 1,000,000 togrogs when certifying contracts and agreements other than those specified in 9.1.2-9.1.5 of this Law.

9.2 Unless otherwise provided in the contract or agreement, the stamp duty shall be paid equally by the negotiating parties.

Article 10. Amount of stamp duty to be collected for providing state registration services

/ The title of this article was amended by the law dated June 21, 2018 /

~~10.1 . /~~ *This part was annulled by the law in 6 June 2011 /*

~~10.2 . /~~ *This part was annulled by the law in 6 June 2011 /*

10.3 A stamp duty shall be charged for the issuance and registration of a Mongolian citizen's ID card (hereinafter referred to as “citizen's ID card”) in the following amounts:

3,300 togrogs for the issuance of an identity card;

/ This part was amended according to the law dated June 9, 2011 /

~~10.3.2 This provision was repealed by the law in force since June 9, 2011 /~~

10.3.3. 3,300 togrogs for the exchange of an identity card for a 25 or 45 year old citizen;

10.3.4. 1000 togrogs for a change of the citizen's place of residence in the citizen's ID card;

/ This part was amended according to the law dated June 9, 2011 /

~~10.3.5. For the issuance of a citizen's ID card by a soum or district governor's office to a citizen of Mongolia who does not have a specific address of residence based on a police certificate.~~

/ This provision was repealed by the law in force on June 21, 2018 /

10.4. Stamp duty shall be collected for registration in the registration of the right to travel abroad in the following amounts:

10,000 togrogs for the issuance of an ordinary national passport;

/ This part was amended according to the law dated June 21, 2018 /

~~10.4.2. For the issuance of a license to attach a national passport to a child temporarily traveling abroad with his / her parents or legal guardian - 2,500 togrogs;~~

/ This provision was repealed by the law in force on June 21, 2018 /

~~10.5 . / This part was annulled by the law in 6 June 2011 /~~

10.6. A stamp duty shall be collected for issuing and registering a permit, visa to a foreign citizen or stateless person in the following amounts:

60,000-150,000 togrogs for the issuance of a residence permit to a foreign citizen for official or private purposes;

10.6.2. 12,000-30,000 togrogs for the issuance of a residence permit to a foreign citizen for study, professional development, internship, research and development work;

10.6.3. For the issuance or replacement of a residence permit in Mongolia to a foreign citizen or stateless person 7200-18 000 togrogs;

10.6.4. 36,000-90,000 togrogs for the extension of the residence permit of a foreign citizen or stateless person for official or private purposes;

10.6.5. For the issuance of a travel document abroad to a stateless person or for the renewal of a license 4800-12 000 togrogs;

10.6.6. 1200-3000 togrogs for keeping a personal file and issuing a registration number to a foreign citizen;

10.6.7. 1000-2500 togrogs for each change of residence address or other entry in the residence permit of a foreign citizen or stateless person;

10.6.8. 1000-2500 togrogs for each time a foreign citizen or stateless person who keeps a personal file and is issued a registration number makes a record of a trip abroad;

10.6.9. 1000-2500 togrogs for an invitation to travel to Mongolia for private business;

10.6.10. 1000-2500 togrogs for a certificate of a foreign citizen;

10.6.11. 36,000-90,000 togrogs for the issuance of a new or re-issuance of a residence or travel card by a foreign citizen in case of loss, misplacement, invalidation or invalidity;

10.6.12. 1000-2500 togrogs for the registration of a foreign citizen;

10.6.13. 1000-2500 togrogs for the issuance of a visa permit to a foreign citizen (per person);

10.6.14. 1000-2500 togrogs for the issuance of a permit to a foreign citizen or stateless person to travel to the local area (per person);

10.6.15. 54,000-135,000 togrogs for the issuance of a single entry and exit visa;

10.6.16. 81,000-202,500 togrogs for the issuance of two entry and exit visas;

10.6.17. 126,000-315,000 togrogs for the issuance of multiple-entry visas for six months;

10.6.18. 252,000-630,000 togrogs for the issuance of multiple entry visas for a period of six months to one year;

10.6.19. 36,000-90,000 togrogs for the issuance of a single transit visa;

10.6.20. 72,000-180,000 togrogs for the issuance of two transit visas;

10.6.21. 96,000-240,000 togrogs for the issuance of multiple transit visas;

10.6.22. 18,000-45,000 togrogs for the issuance of one- and two-entry visas to a foreign citizen who has kept a personal file and issued a registration number;

10.6.23. 16,000-45,000 togrogs for the separation of visas of citizens attached to one visa and the transfer of visas;

10.6.24. 27,000-67,500 togrogs for extension of visa for up to seven days and 3,600-9,000 togrogs for each subsequent day;

10.6.25. 36,000-90,000 togrogs for change of visa classification;

10.6.26. 900,000-2,250,000 togrogs for the issuance of a permit and the issuance of a certificate to open a branch or representative office of an international or foreign non-governmental organization;

10.6.27. 360,000-900,000 togrogs for the issuance of a permit or extension of a certificate by a branch or representative office of an international or foreign non-governmental organization;

10.6.28. 60,000-150,000 togrogs for the re-issuance of a state registration certificate of a branch or representative office of an international or foreign non-governmental organization;

10.6.29. 60,000-150,000 togrogs for reviewing and resolving applications for Mongolian citizenship, renunciation and restoration of citizenship.

/ This part was amended according to the law dated June 9, 2011 /

10.7. In case of providing services to a foreign citizen specified in Article 10.6 of this Law in an emergency or at a border crossing point, the fee shall be doubled.

/ This part was amended according to the law dated June 09, 2011 /

Article 11. Amount of stamp duty to be collected for consular services

11.1. Stamp duty shall be collected for registration in the registration of the right to travel abroad in the following amounts:

11.1.1. For the issuance of an ordinary national passport 12,500 togrogs or its equivalent in other currencies;

11.1.2. 30,000 togrogs or other currency equivalent for the issuance of a diplomatic or official passport;

11.1.3. 22,000 togrogs or other equivalent currency for the issuance of a return permit to Mongolia;

11.1.4. 2,500 togrogs or other equivalent currency for renewal of a national passport;

11.1.5. 2000 togrogs or other currency equivalent for the issuance of a child's ID card;

A stamp duty shall be collected in the amount specified in Article 10.6 of this Law when issuing a visa to a foreign citizen or stateless person traveling to Mongolia.

11.3. In case of urgent provision of consular services, the stamp duty specified in Article 10.6 of this Law shall be doubled within 8 working hours and tripled on weekends and holidays.

11.4. A stamp duty shall be collected for the services of a consular notary in the following amounts:

11.4.1. 18,000-54,000 togrogs or other equivalent currency for certification of non-property valuable contracts and agreements;

11.4.2. 7500-22 500 togrogs or other equivalent currency to certify amendments and extensions of non-property valuable contracts and agreements;

11.4.3. 23,000-69,000 togrogs or other equivalent currency for certification of property lease and rental agreement and rules;

11.4.4. 52,000-156,000 togrogs or other equivalent currency for certification of transactions (agreements, power of attorney, etc.) other than agreements related to land relations of Mongolia;

11.4.5. 1500-4500 togrogs or other equivalent currency for issuing a consular guarantee in a document;

11.4.6. 1500-4500 togrogs per page or other equivalent currency for certifying the authenticity of documents and copies of documents;

11.4.7. 300-900 togrogs per page or other equivalent currency for certifying the translation of a document;

11.4.8. 2500-7500 togrogs or other equivalent currency for certifying the signature on the document;

11.4.9. 200-600 togrogs per page or other equivalent currency for certifying a copy of a certified document;

11.4.10. 7500-22 500 togrogs or other equivalent currency for inspection of basic materials at the request of the client;

11.4.11. Up to 0.06 percent of the value specified in the document when certifying documents related to immovable property;

11.4.12. Up to 0.035 percent of the contract value for husband, wife, children and parents, and up to 0.055 percent of the value for other persons when certifying immovable property contract;

11.4.13. When certifying contracts and agreements other than those specified in Articles 11.4.1-11.4.3 and 11.4.7 of this Law, the amount shall be increased from 1,000,000 togrogs to 0.025 percent, and from more than 1,000,000 togrogs to 0.015 percent;

11.4.14. Up to 1.2 percent of the value for the provision of other services specified in the legislation;

11.4.15. 240-720 togrogs per page or other equivalent currency when certifying the agreement or charter on establishment of a legal entity;

11.4.16. 4400-13 200 togrogs or other equivalent currency for certification of documents on establishment and liquidation of a legal entity;

11.4.17. 1100-3300 togrogs or other currency equivalent to certify that a legal entity has amended or extended its founding or liquidation documents;

11.4.18. 2000-6000 togrogs or other equivalent currency for certification of a decision made by an organization authorized to establish or reorganize a legal entity;

11.4.19. 20 000-60 000 togrogs or other equivalent currency for certification of business license and documents related to the license;

11.4-320 togrogs or other equivalent currency for certification of inheritance rights and testament;

11.4.21. 1000-2000 togrogs or other currency equivalent to certify the right of joint or joint ownership of family members.

11.5. To certify all types of contracts and agreements with a certain amount and amount of payment, such as inheritance, testament, joint ownership and joint ownership rights of family members, and agreements related to the transfer of ownership of immovable property, fees charged:

15,000-45,000 togrogs or other equivalent currency if the amount is equal to 11.5.1.1000 USD;

23.5-69,000 togrogs or other equivalent amount if the value is equal to 11.5.2.1001-10000 USD;

30.5-90,000 togrogs or other equivalent amount if the value is equal to 11.5.3.10001-25000 USD;

37.5-111,000 togrogs or other equivalent amount if the value is equal to 11.5.4.25001-100000 USD;

45.5-135,000 togrogs or other equivalent amount if the value is equal to 11.5.5.100001-300000 USD;

60.5-180,000 togrogs or other equivalent amount if the value is equal to 11.5.6.300001 or more USD;

11.5.7. 100,000-300,000 togrogs or other currency equivalent to the issuance of a certificate of inheritance to a person other than the testator's husband, wife or parents;

11.5.8. For certification of copies of all types of documents proving the right of ownership of immovable and movable property such as state registration certificate of a business entity, vehicle certificate 7500-22 500 togrogs or other equivalent currency.

/ This article was re-edited by the Law of June 9, 2011 /

Article 12. Amount of stamp duty to be collected for registration and issuance of driving license for vehicles and self-propelled vehicles

A stamp duty shall be collected in the following amounts for registration and issuance of a driver's license for motor vehicles and self-propelled vehicles:

1000-2000 togrogs for the issuance of a vehicle certificate and operation book;

12.1.2. 1000-2000 togrogs for the issuance of a driver's license or a specialized driver's license;

12.1.3. 8000-20 000 togrogs for loss, loss, invalidity or re-issuance of a vehicle certificate or operation book;

12-2.4. 1000-2000 togrogs for the issuance of a driver's license.

Stamp duty shall be collected in the following amounts for the issuance of license plates for cars, self-propelled vehicles and motorcycles:

12.2.1. 1000-2200 togrogs for the issuance of a car number;

12.2.2. 1000-2000 togrogs for the issuance of a license plate for a self-propelled vehicle or trailer;

12.2.3. 1000-2000 togrogs for the issuance of a motorcycle license plate;

16.20000 togrogs for the re-issuance of a license plate for a car, self-propelled vehicle, trailer or motorcycle that has been lost, misplaced, invalidated or rendered unusable.

12.3. If a business entity, organization or individual registered in Mongolia owns a vehicle, a stamp duty of 1000-2000 togrogs shall be collected for its registration by the local organization under the state central administrative body in charge of road and transportation matters.

12.4. A stamp duty shall be collected for the registration of an aircraft and a ship, the certificate of an air carrier and the registration of a ship (vessel) in the following amounts:

12.4.1. For the registration of an aircraft owned by a citizen of Mongolia, a stateless person permanently residing in the country, or a legal entity, and the issuance of a national identification mark and registration certificate, MNT 17,600-44,000;

12.4.2. 200,000-500,000 togrogs for the registration of an aircraft owned by a foreign legal entity, a foreign citizen or a stateless person in the state registration and issuance of a national identification mark and registration certificate in case of concluding a contract for use in civil aviation of Mongolia;

12.4.3. 160,000 400,000 togrogs for the extension of the certificate specified in 12.4.2 of this Law;

12.4.4. 12,000-30,000 togrogs for deregistration of an aircraft in case of decommissioning, sale or transfer to a foreign organization that does not operate in the territory of the country or to a person who is not a citizen of Mongolia and does not reside in the country;

12.4.5. 4000-10000 togrogs for registration of domestic waterway vehicles and issuance of number and certificate;

12.4.6. 24,000-60,000 togrogs for the registration of a ship owned by the state, citizens, business entities or organizations or a ship leased by them in the Mongolian ship registry.

/ This article was re-edited by the Law of June 9, 2011 /

Article 13. Amount of stamp duty to be collected for selling, possessing, smuggling firearms, conducting sports-training activities using firearms and ammunition, and issuing permits to conduct security activities

13.1. A stamp duty shall be collected for the sale, possession, entry and registration of firearms, issuance of a license to conduct activities for sports and training purposes using firearms and ammunition in the following amounts:

13.1.1. 10,000,000 togrogs for a license to import and sell firearms and ammunition, and 5,000,000 togrogs for a license to import and sell firearm ammunition;

13.1.2. 5,000,000 togrogs for the issuance of a license for the production of firearms and 2,500,000 togrogs for the issuance of a license for the production and reloading of firearm-like devices and firearm ammunition;

13.1.3. 500,000 togrogs for the issuance of a license to conduct sports and training activities using firearms and ammunition;

13.1.4. For the registration and issuance of a certificate for firearms owned by citizens and legal entities, 10,000 togrogs per unit;

13.1.5. 5,000 togrogs for the registration and issuance of a certificate for the movement of firearms;

13.1.6. For the registration of a foreign citizen's firearm and the issuance of a permit for use for hunting purposes at the state border 250,000 togrogs or its equivalent for the issuance of a permit for the use of other currencies and sports training (competition) 25,000 togrogs or its equivalent other currencies.

13.2 A stamp duty shall be collected for the issuance of a permit to engage in personal security activities in the following amounts:

13.2.1. 2,500,000 togrogs for the issuance of a license to a private security guard to a legal entity;

13.2.2. 250,000 togrogs for a legal entity to extend its license to conduct private security guard activities;

13.2.3. 250,000 togrogs for the issuance of a professional security license to a citizen.

/ This article was amended according to the law dated August 7, 2015 /

~~Article 14. Stamp duty to be collected for registration of newspapers, magazines, radio and television~~

~~When registering newspapers, magazines, radio and television, the stamp duty shall be collected in the following amounts:~~

~~8800-22 000 togrogs for registration of newspapers and magazines and issuance of certificates;~~

~~12,800-32,000 togrogs for registration of public and private radio ;~~

~~40,000-100,000 togrogs for registration of public and private television ;~~

~~14.1.4 . 48,000-120,000 togrogs for the registration of cable television ;~~

~~14.1.5~~ . ~~8000-20 000 togrogs for registration of changes in the registration of newspapers, magazines, radio, television and cable television~~ .

/ This article was re-edited by the Law of June 9, 2011 and repealed by the Law of January 29, 2015 /

Article 15. The amount of stamp duty to be collected for the state registration service of a legal entity

A stamp duty shall be collected for the registration activities related to the establishment, change and termination of the rights and obligations of a legal entity in the following amounts:

15,000 togrogs for the registration of a legal entity in the state registration;

15.1.2. For the registration of a branch or representative office of a legal entity in the state registration 20,000 togrogs;

15.1.3. For the registration of changes in the information of a legal entity in the state registration, 10,000 togrogs;

15.1.4. For the issuance of a reference from the state registration information 5,000 togrogs.

15.2. When registering a political party or religious organization in the state registration, a stamp duty shall be collected in the following amounts:

60,000-150,000 togrogs for registration of a political party and issuance of a certificate;

15.2.2. 20,000-50,000 togrogs for the registration of a change of name of a political party;

15.2.3. 200,000 togrogs for the registration of a religious organization;

15.2.4. 40,000 togrogs for the registration of changes in the information of a religious organization;

15,000 togrogs for the renewal of a religious organization's certificate.

15.3. When registering a foreign organization, its branch, representative office or legal entity with foreign investment in the state registration, a stamp duty shall be collected in the following amounts:

15.3.1. 1,100,000 togrogs for the registration of a branch or representative office of a foreign legal entity;

15.3.2. 750,000 togrogs for the registration of a legal entity with foreign investment;

15.3.3. 35,000 togrogs for the registration of changes in the documents of a branch or representative office of a foreign legal entity;

15.3.4. 40,000 togrogs for the registration of changes in the documents of a legal entity with foreign investment;

15.3.5. 750,000 togrogs for the extension of the term of operation of a branch or representative office of a foreign legal entity;

15.3.6. 75,000 togrogs for the extension of a legal entity with foreign investment;

15.3.7. MNT 1,800,000 for registration of a representative office of a bank with foreign investment.

/ This article was 6-May 9, 2011 All edited by the Law and the amended law dated May 29, 2015 1 /

~~Article 16. Stamp duty to be collected for issuing a permit to operate a foreign organization, its representative office or establish a business entity with foreign investment in the territory of Mongolia~~

~~A stamp duty shall be collected in the following amounts for the establishment of a legal entity with foreign investment and the issuance of a permit to operate a branch or representative office of a legal entity: 16.1.~~

~~16.1.1.salbar, representative offices and operating units 440 000-1 amount 100 000;~~

~~16.1.2.salbar, the mission of extending 300 000-750 000 MNT;~~

~~The establishment of the entities 16.1.3.gadaadyn assets 300 000-750 000 MNT;~~

~~16.1.4. 30,000-75,000 togrogs for the renewal of the certificate;~~

~~16.1.5. In the amount of 1.5 times the stamp duty collected at the time of issuing the certificate for replacement;~~

~~16.1.6. 14,000-35,000 togrogs for the registration of changes in the contract and charter of a legal entity with foreign investment, its branches and representative offices ;~~

~~1 issue 16.1.7.gadaadyn investment bank licensed 120 000 2 800 000 MNT;~~

~~16.1.8.gadaadyn dispensing funds permission to run the investment banking sector, mission 720 000-1 800 000 MNT.~~

/ This article was published on May 9, 6, 2011 All edited by the Law /

/ This article was repealed by the law in January 29, 2015 /

Article 17. Amount of stamp duty to be collected for issuing a banking license

17.1. A stamp duty shall be collected for the issuance of a banking license or permit in the following amounts:

480,000-1,200,000 togrogs for the issuance of a license to establish a bank;

17,000.2. 200,000-500,000 togrogs for the issuance of a license to conduct deposit operations;

17.1.3. 300,000-750,000 togrogs for a license to conduct lending activities;

17,000.4,000 togrogs for the issuance of a license to conduct clearing and settlement activities;

17.1.5. For the issuance of a license to issue a guarantee or surety to a third party on its own behalf, 74,000-185,000 togrogs;

17.1.6. 70,000-175,000 togrogs for a license to purchase, sell, store and deposit foreign currency;

17.1.7. For the issuance of a license for the purchase, sale, storage or storage of precious metals and gemstones 100 000-250 000 togrogs;

17.1.8. 100,000-250,000 togrogs for the issuance of a license to store valuables;

17.1.9. 180,000-450,000 togrogs for the issuance of a license for foreign settlement;

17.1.10. 48,000-120,000 togrogs for the issuance of a license to issue, sell and purchase securities;

17,000.11. 180,000-450,000 togrogs for the issuance of a license to conduct financial leasing activities;

17.1.12. 48,000-120,000 togrogs for the issuance of a license to sell or purchase loans and other financial instruments;

17.1.13. 1,280,000-3,200,000 togrogs for a permit to establish a bank abroad;

17.1.14. 480,000-1,200,000 togrogs for a permit to establish a bank branch abroad.

17.1.15. 40,000-200,000 togrogs for the extension of the license to conduct activities specified in Articles 17.1.1-17.1.3 of this Law;

17.1.16. For the issuance of a license to engage in other financial activities and services not prohibited by law and approved by the Bank of Mongolia, MNT 52,000-130,000.

/ This article was re-edited by the Law of June 9, 2011 /

Article 18. Stamp duty to be collected for issuing a license to conduct financial activities other than banking

18.1. A stamp duty shall be collected for the issuance of a license or permit to conduct financial activities other than banking in the following amounts:

400,000-1,000,000 togrogs for the issuance of a license to conduct commercial insurance activities;

200,000-500,000 togrogs for the restoration of the right to conduct insurance business;

18.1.3. For the issuance of a license to conduct reinsurance activities 400,000-1,000,000 togrogs;

18.1.4. 140,000-350,000 togrogs for the issuance of an actuary's license;

18.1.5. 112,000-280,000 togrogs for an insurer to open a branch or representative office in a foreign country or to issue a license to conduct insurance business through it;

18.1.6. 40,000-100,000 togrogs for a request to transfer or consolidate insurance activities and obtain a permit;

18.1.7. MNT 1,800,000-4,500,000 for a foreign insurance professional to open a branch or representative office in Mongolia and issue a license to conduct insurance business through it.

18.2. A stamp duty shall be collected for the issuance of a license for the activities of an insurance professional participant in the following amounts:

18.2.1. MNT 18,000-45,000 for the issuance of a license by an insurance agent;

18.2.2. 26,000-65,000 togrogs for the issuance of an insurance brokerage license;

18.2.3. 34,000-85,000 togrogs for the issuance of a license by an insurance loss adjuster.

18.3. A stamp duty shall be charged for the issuance of a license to conduct non-bank financial activities in the following amounts:

120.3-300,000 togrogs for the issuance of a license to conduct lending activities;

18.3.2. 100 000-250 000 togrogs for the issuance of a factoring license;

18.3.3. 80,000-200,000 togrogs for the issuance of a license to provide consulting and information activities in the field of investment and finance;

18.3.4. For the issuance of a license to conduct payment guarantee activities 400,000-1,000,000 togrogs;

18.3.5. 200,000-500,000 togrogs for the issuance of a license to engage in the issuance of payment instruments;

200,000-500,000 togrogs for the issuance of a license to conduct electronic payment and remittance services;

18.3.7. 800,000-2,000,000 togrogs for the issuance of a license to conduct foreign exchange services and activities;

18.3.8. 200,000-500,000 togrogs for the issuance of a license to conduct trust services and activities;

200,000-500,000 togrogs for the issuance of a license to engage in investment activities in short-term financial instruments;

18.3.10. 200,000-500,000 togrogs for the issuance of a license to conduct financial intermediation activities related to real estate collateral;

18.3.11. 4000-10000 togrogs for the issuance of a permit to change the name and location of a non-bank financial institution;

18.3.12. 24,000-60,000 togrogs for the approval of the Financial Regulatory Commission to reorganize or liquidate a non-bank financial institution by a decision of the shareholders meeting;

18.3.13. 13,000-30,000 togrogs for the issuance and registration of a license to conduct professional activities in the securities market;

18.3.14. 40,000-100,000 togrogs for the issuance of a license for a securities settlement and depository institution;

18.3.15. 60,000-150,000 togrogs for the issuance of a license to establish a securities joint investment organization;

18.3.16. 48,000-120,000 togrogs for the issuance of a securities investment fund permit;

18.3.17. 58,000-145,000 togrogs for the issuance of a license to conduct underwriting, broker, dealer and securities trading;

18.3.18. For the issuance of a license to conduct professional activities in the securities market as an investment management and investment consultant - 112,000-280,000 togrogs;

18.3.19. 200,000-500,000 togrogs for the issuance of a license to conduct savings and loan activities by a person other than a bank;

18.3.20. 40,000-100,000 togrogs for the issuance of a permit to sell a company's securities to the public;

18.3.21. *40,000-100,000 togrogs for the issuance of a license to issue securities secured by debt ;*

18.3.22. 40,000-100,000 togrogs for the issuance of a license to conduct activities of a registrar of a portfolio of collateralized securities ;

18.3.23. 40,000-100,000 togrogs for the issuance of a license to conduct asset management activities in connection with asset-backed securities .

/ This article was re-edited by the Law of June 9, 2011 /

Article 19. Stamp duty to be collected for issuing a license to engage in financial and economic activities

Stamp duty shall be collected in the following amounts for issuing licenses and rights to conduct financial and economic activities:

2,000,000-5,000,000 togrogs for the issuance of a license to conduct social insurance activities;

200,000-500,000 togrogs for the issuance of a license to conduct auditing activities;

19.2.3. For the issuance of a license to produce securities 2,200,000-5,500,000 togrogs;

19.1.4. 240,000-600,000 togrogs for the issuance of a license to conduct a lottery;

96,000-240,000 togrogs for the issuance of a property valuation license;

340,000-850,000 togrogs for the issuance of a license to conduct Customs brokerage activities;

1,800,000-4,500,000 togrogs for the issuance of a license to operate in the Customs bonded zone;

19.1.8. For the issuance and renewal of a certified public accountant's license to a citizen who has passed the examination for the issuance and renewal of a certified public accountant of Mongolia 8000-20 000 togrogs.

19.1.9. 200,000-500,000 togrogs for the issuance of a license to a specialized tax advisory service provider.

/ This provision was added by the law in 27 December 2012 /

/ This article was re-edited by the Law of June 9, 2011 /

Article 20. The amount of stamp duty to be collected for issuing a license for legal and internal affairs activities

A stamp duty shall be collected for the issuance of a license to conduct activities in the field of law and internal affairs in the following amounts:

~~40,000-100,000 togrogs for the issuance of a license to conduct advocacy activities ;~~

/ This provision was repealed by the law in 12 December 2013 /

20.1.2. For the issuance of a license to conduct notarial activities - 4000-10000 togrogs;

20.1.3. 860,000-2,150,000 togrogs for the issuance of a license to conduct paid puzzles and gambling activities;

880,000-2,200,000 togrogs for the issuance of a license for the production of seals and stamps.

20.1.5 . 150,000 togrogs for the issuance of a license to provide archival document storage services .

/ This provision was added by the law in 24 April 2020 and shall be effective from 1 December 2020./

/ This article was amended according to the law dated June 09, 2011 /

Article 21. Amount of stamp duty to be collected for issuing a license to engage in environmental activities

21.1. A stamp duty shall be collected for the issuance of a license or permit to conduct activities in the field of environment in the following amounts:

10,000,000 togrogs for the issuance of a license to import and sell substances listed in Article 6.4 of the Law on Toxic and Hazardous Chemicals;

21.1.2. 1,200,000-3,000,000 togrogs for a license to import and transport toxic and hazardous chemicals across the border;

21.1.3. 8000-20 000 togrogs for the issuance of a license for export and destruction of toxic and hazardous chemicals;

21.1.4. 10000-25 000 togrogs for the issuance of a license for the use of toxic and hazardous chemicals;

21.1.5. 200,000-500,000 togrogs for the issuance of a license to sell toxic and hazardous chemicals;

21.1.6. 20,000-50,000 togrogs for the issuance of a license for the production of toxic and hazardous chemicals other than explosives;

21.1.7. 800,000-2,000,000 togrogs for the issuance of a license to release pollutants into the air that have not been determined in accordance with the standards;

21.1.8. 200,000-500,000 togrogs for the issuance of a license to conduct a detailed environmental impact assessment;

21.1.9. 40,000-100,000 togrogs for the issuance of a permit for discharge, cleaning, recharging, maintenance and destruction of ozone-depleting substances from the system;

21.1.10. For the protection of the ozone layer, mitigation of climate change, issuance of permits for import, sale and use of environmentally friendly substances 11,000-27,000 togrogs;

21.1.11. To issue a permit for import and sale of the following equipment containing ozone depleting substances:

21.1.11.a. Household refrigerator and freezer 10000-25 000 togrogs;

21.1.11.b. 20,000-50,000 togrogs for air conditioning and refrigeration equipment for citizens, public buildings and apartments;

21.1.11.c. Cooling system of industrial and large hotels 40,000-100,000 togrogs;

21.1.12. For the issuance of a one-time permit for the export of rare animals, their raw materials and products for industrial purposes, 100,000-250,000 togrogs;

21.1.13. For the export of rare plants, their raw materials and products for industrial purposes, 1200-3000 togrogs per kilogram of current dry weight, for the production and export of cultivated very rare and rare plants, their raw materials and products for industrial purposes; 600-1500 MNT per kilogram of weight;

21.1.14. 60,000-150,000 togrogs for the export of abundant animals, raw materials and products of their origin for industrial purposes;

21.1.15. For the export of abundant plants, raw materials and products of their origin for industrial purposes, 1000-2500 togrogs per kilogram of current weight;

21.1.16. Per kilogram for the use of very rare plant tissues and organs for research and analysis purposes: 21.1.16.

60,000-150,000 togrogs on 21.1.16.

21.1.16.b. leaves, shoots and stems 18 000-45 000 tugrugs;

21.1.16.c. The basis of 100,000-250,000 togrogs.

21.1.17. For the issuance of a permit for the use of rare plants for medicinal purposes, 4000-10000 togrogs per kilogram of dry weight, for the issuance of a permit for the export of rare plants 6000-15 000 togrogs per kilogram of dry weight, for raw materials 20 000-50 000 togrogs;

21.1.18. In case of issuing a permit to export abundant plants abroad, 1800-4500 togrogs for 0-3 kilograms, 1800-4500 togrogs for more than 3 kilograms and 600-1500 togrogs per kilogram of dry weight over 3 kilograms;

21.1.19. For inspection of plants approved for import and export by the competent authority and issuance of a permit for crossing the border, 1000-1500 togrogs for 0-10 kg, 1000-1500 togrogs for more than 10 kilograms and 100-150 togrogs for more than 10 kilograms;

21.1.20.100. For the issuance of a permit for the use of water up to 100 cubic meters 40 000-100 000 togrogs, for the issuance of a permit for the use of 100 or more cubic meters of water 80 000-200 000 togrogs;

21.1.21. For the issuance of a new license to a professional environmental organization in areas other than those specified in Articles 21.1.22 - 21.1.25 and 41.4.13 of this Law, 20,000-50,000 togrogs and 12,000-30,000 togrogs for an extension;

21.1.22. 340,000-850,000 togrogs for the issuance of a license for a professional organization to conduct water prospecting, exploration, research, water analysis and auditing, and 200,000-500,000 togrogs for an extension;

21.1.23. 200,000-500,000 togrogs for the issuance of a license to a professional organization in the field of designing water facilities, drilling wells, drilling wells, renovating and renovating, constructing and equipping water facilities, and conducting hunting activities; 120,000-300,000 MNT;

21.1.24. 120,000-300,000 togrogs for the licensing of a professional organization in the field of main forest cutting, forest maintenance, cleaning, harvesting and processing of cedar nuts, and intentionally influencing the weather in order to improve the environmental situation; 150,000 MNT;

21.1.25. 80,000-200,000 togrogs for the licensing of a professional organization in the field of preparation and rehabilitation of medicinal and useful plants, and 40,000-100,000 togrogs for the extension;

21.1.26. 8000-20 000 togrogs for the issuance of a permit to export and use hazardous waste;

21.1.27. Citizens, economic entities and organizations shall be granted permission to export or import endangered animals, plants and their derivatives included in the annex to the Convention on International Sale of Endangered Species of Wild Fauna and Flora, permission to re-export or extract from sea and sea, 21.1.27. 260,000-650,000 togrogs from a business entity or organization for the issuance of a certificate, 100,000-250,000 togrogs from a citizen, and 20,000-50,000 togrogs for the issuance of a permit for the issuance of souvenirs;

21.1.28. 100,000-250,000 togrogs for the issuance of a permit for the export of a collection of animals specified in Article 17.3 of the Law on Fauna of citizens, economic entities and organizations, and 300,000-750,000 togrogs for the issuance of a permit for export for other purposes;

21.1.29. 1,200,000-3,000,000 togrogs for the right to produce GMOs and 48,000-120,000 togrogs for the right to produce and test GMOs for research purposes;

21.1.30. 1,200,000-3,000,000 togrogs for the issuance of a permit for the export, import and transit of GMOs.

21.1.31. The fee for a bird hunting and fishing permit for household purposes shall be 8000-10000 togrogs per one-time voucher;

/ This provision was added by the law in 5 May 2012 /

21.1.32. The permit fee for other wildlife hunting for domestic purposes shall be 20-40 percent of the ecological and economic assessment of the wildlife;

/ This provision was added by the law in 5 May 2012 /

21.1.33. The fee for a hunting and trapping permit specified in 17.1.1-17.1.4 of the Law on Natural Resource Use Fees shall be 2-4 percent of the ecological and economic assessment of the wildlife;

/ This provision was added by the law in 5 May 2012 /

21.1.34. The fee for hunting permit specified in Article 17.1.5 of the Law on Natural Resource Use Fee shall be 20-30 percent of the current market price of the game or the reference price set by the competent authority;

/ This provision was added by the law in 5 May 2012 /

21.1.35. The fee for a permit to catch wildlife specified in Article 17.1.6 of the Law on Natural Resource Use Fees shall be 5-8 percent of the current market price or the reference price set by the competent authority.

/ This provision was added by the law in 5 May 2012 /

21.1.36. 1,000,000-1,500,000 togrogs for the issuance of a license for a detailed disaster risk assessment.

/ This provision was added by the law in 14 May 2020 /

/ This article was re-edited by the Law of June 9, 2011 /

Article 22. Amount of stamp duty to be collected for issuing a license to engage in educational and scientific activities

/ This article was amended according to the law dated June 09, 2011 /

/ This article was amended according to the law dated July 07, 2020 /

22.1. A stamp duty shall be collected for the issuance of a license to conduct activities in the field of education and science in the following amounts:

400,000-1,000,000 togrogs for the issuance of a license to establish a university, institute or college;

22.1.2. 160,000-400,000 togrogs for a license to conduct short-term vocational orientation training;

22.1.3. 200,000-500,000 togrogs for a license to conduct master's and doctoral degree training and 20,000-50,000 togrogs for a license extension;

22.1.4. 120,000-300,000 togrogs for a higher education institution to issue a license to conduct bachelor's degree in a new profession;

22.1.5. 160,000-400,000 togrogs for the issuance of a license to establish a vocational education and training institution;

60,000-150,000 togrogs for a license to conduct training in a new profession at a vocational education and training institution;

22.1.7. 105,000-260,000 togrogs for the issuance of educational accreditation;

22.1.8. 35,000-85,000 togrogs for re-accreditation;

22.1.9. 26,000-65,000 togrogs for a permit to establish a general education school providing services nationwide.

22 [1] of züil.Soyolyn stamp collection to grant permission to engage in fee

/ This article was added by the law in 7/7/2020 /

22 [1] .1. A stamp duty shall be collected for issuing a license to engage in cultural activities in the following amounts:

22 [1] .1.1. 1000-2000 togrogs for registration and issuance of a certificate of unique historical and cultural values;

22 [1] .1.2. Preliminary research and approval by a professional archeological and paleontological organization for the allocation of land for economic activities such as construction of cities, settlements, buildings, construction of new roads, construction of hydropower plants, exploration and exploitation of minerals. 000-300 000 MNT;

22 [1] .1.3. 20,000-50,000 togrogs for a permit to allow cultural heritage to cross the border and 12,000-30,000 togrogs for an extension if necessary.

22 [1] .1.4. 300,000-500,000 togrogs for the issuance of a permit for the restoration of cultural heritage, paleontology, archeological exploration, excavation and research.

Article 23. Amount of stamp duty to be collected for licensing activities in the field of fuel and energy

23.1. A stamp duty shall be collected for issuing a permit to build an energy source (solar, wind, water and fuel) and a network in the following amounts:

23.1.1.0.1-5 MW for issuing a permit for construction and installation of energy source (solar, wind, water and fuel) 12 500 togrogs;

23.1.2.5 togrogs for the issuance of a permit for the construction and installation of 100-1 MW energy sources (solar, wind, water and fuel);

23.1.3.100 togrogs for the issuance of a permit for the construction and installation of energy sources (solar, wind, water and fuel) more than 100 MW;

12.1,500 togrogs for the issuance of a permit for the installation and repair of 23.1.4.0.4-35kV power transmission lines and substations;

25,000 togrogs for the issuance of a permit for the installation and repair of 23.1.5.110-220 kV transmission lines and substations;

37,500 togrogs for the issuance of a permit for the installation and repair of power transmission lines and substations above 23.1.6.220 kV;

23.1.7. 12,500 togrogs for testing and adjustment work and services;

23.1.8. 50,000 togrogs per 1 MW for the issuance of a permit to build a coal-fired power source, and 25,000 togrogs per 1 MW for the construction of a renewable energy source and network;

23.1.9. 1,000,000 togrogs for each permit for production, transmission, dispatching, import, export, distribution, supply and sale of electricity.

A stamp duty shall be collected for the issuance of a license to install and maintain boilers, pressure vessels and pipelines in the following amounts:

12,200 togrogs for the issuance of a permit for repair and installation of 23.2.1.0.7-40.0 kgh / cm2 pressure boilers and pressure vessels;

23.2.2.40.0 togrogs for the issuance of a permit for the repair and installation of boilers and pressure vessels with a pressure of more than kgh / cm2;

12,200 togrogs for a permit to repair and install 23.2.3.0.7-40.0 kgh / cm2 pressure pipelines;

23.2.4.40.0 togrogs for the issuance of a permit for repair and installation of pipelines with a pressure of more than kgh / cm2.

23.3. A stamp duty shall be collected for a license to be issued in the field of renewable energy in the following amounts:

23.3.1. 300,000 togrogs for the issuance of a license to generate electricity and heat to a renewable energy producer;

23.3.2. 75,000 togrogs for the issuance of a license for regulated supply of renewable energy generators by an independent generator;

23.3.3. 60,000 togrogs for the issuance of a license for unregulated energy supply to renewable energy producers by an independent generator.

/ This article was re-edited by the Law of June 9, 2011 /

Article 24. Stamp duty to be collected for issuing a permit to engage in activities in the field of social protection and employment

24.1 Stamp duty shall be collected for issuing licenses and permits to engage in activities in the field of social protection and employment in the following amounts:

200,000-500,000 togrogs for the issuance of a license to provide employment services to Mongolian citizens abroad;

80,000-200,000 togrogs for the extension of a brokerage permit;

24.1.3. 3,200,000-8,000,000 togrogs for the issuance of a license to mediate in the recruitment of labor force and specialists from abroad;

24.1.4. 340,000-850,000 togrogs for a work permit issued by the Government to a foreign citizen in a place designated as a state critical object.

/ This article was amended according to the law dated June 09, 2011 /

Article 25. Amount of stamp duty to be collected for issuing a license to engage in production and trade activities

A stamp duty shall be collected in the following amounts for issuing a license to engage in production and trade activities:

~~25.1.1~~ */ This provision was repealed by the law in force since June 9, 2011 /*

25.1.2. 20,000-50,000 togrogs for a business entity or organization to obtain a permit from a professional organization to sell surplus explosives and explosive devices and consumer pyrotechnic devices;

/ This part was amended according to the law dated June 09, 2011 /

/ This clause was amended according to the law dated January 30, 2020 /

25.1.3. 10,000 to 25,000 togrogs for the issuance of a vehicle permit by the police for the transport of explosives and explosive devices.

/ This part was amended according to the law dated June 9, 2011 /

25.1.4. 3,250,000 togrogs for the issuance of a license for the production, import, export and blasting of explosives and explosive devices, and 1,250,000 togrogs for the issuance of a license for the production, import and use of pyrotechnic devices for entertainment purposes;

/ This clause was amended according to the law dated January 30, 2020 /

25.1.5. For activities related to prospecting and mining of mineral resources in the following amounts:

№	Type of service	Payment amount / MNT /	
		Mineral exploration license holder	Holder of a mining license
1	Review applications for new licenses	250,000	1,000,000
2	Review of license transfer application	1,500,000	7,000,000
3	Review application for license extension	1,000,000	2,000,000
4	Review of license pledge application	1,000,000	2,000,000
5	Review the application for transfer of the license in accordance with the pledge agreement	1,000,000	2,000,000
6	Review site return applications	50,000	500,000
7	Review applications for resolving border disputes	250,000	500,000
8	Compensation for lost licenses	200,000	250,000
9	Review additional applications	200,000	1,000,000

25.1.6. 14,000,000 togrogs for the issuance and renewal of a tobacco import license;

200,000-500,000 togrogs for the issuance of a permit for metallurgical processing and car production;

/ This part was amended according to the law dated June 9, 2011 /

25.1.8. 80,000-200,000 togrogs for the issuance of a license to operate an industrial and technology park;

/ This part was amended according to the law dated June 9, 2011 /

25.1.9. 800,000-2,000,000 togrogs for the issuance of a license to engage in the production of articles of precious metals and gemstones.

/ This part was amended according to the law dated June 9, 2011 /

25.1.10. To collect stamp duty for conducting petroleum operations in the following amounts:

25.1.10.a. 5,000,000 togrogs for the issuance of a license to engage in the production of petroleum products;

/ This sub-provision was amended by the law in 6 June 2011 /

25.1.10.b. for the issuance of a license for wholesale trade in petroleum products in the following amounts:

25.1.10.b.1. 50,000,000 togrogs for the issuance of a license to trade in gasoline, diesel fuel and jet fuel;

1,000,000 togrogs for the issuance of a license to trade in natural gas;

25.1.10.b.3. 100,000 togrogs for the issuance of a license for wholesale trade in liquefied petroleum gas in small packages (220g-500g).

/ This sub-clause 6, May 9, 2011. All edited by the Law /

5,000,000 togrogs for the issuance of a license to conduct oil exploration and production activities;

4,000,000 togrogs per year for extension of exploration period;

5,000,000 togrogs for the extension of the deposit's life.

25.1.11. 5,000,000 togrogs for the issuance and renewal of a derivative mining license.

/ This provision was added by the law in 10 November 2016 /

25.1.12. 100,000 togrogs for the issuance of a permit specified in Articles 12.4 and 17.9 of Article 17 of the Law on Controlling the Circulation of Explosives and Explosive Devices by the State Central Administrative Body Responsible for Geology and Mining.

/ This provision was added by the law in January 30, 2020 /

Article 26. Stamp duty to be collected for issuing a license to engage in activities in the field of food, agriculture and light industry

26.1. A stamp duty shall be collected for issuing a license to engage in activities in the field of food, agriculture and light industry in the following amounts:

26.1.1. For the issuance of a license to plant tobacco plants and engage in tobacco production activities 7,500,000 togrogs and for the extension of a license 4,500,000 togrogs;

26.1.2. 200,000,000 togrogs for the issuance of a license for the production of alcohol and 100,000,000 togrogs for the extension of a license;

26.1.3. 100,000,000 togrogs for the issuance of a license for the production and import of alcohol and 50,000,000 togrogs for the extension of a license;

26.1.4. 50,000,000 togrogs for the issuance of a license to produce and import beer and 25,000,000 togrogs for the extension of a license;

26.1.5. For the issuance of a license for the production and import of wine 20,000,000 togrogs and for the extension of a license 10,000,000 togrogs.

26.1.6. 50,000-125,000 togrogs for the issuance of a license to produce seeds of cultivated plants;

26.1.7. 240,000-600,000 togrogs for the production, import and issuance of a license for veterinary drugs and medical devices;

26.1.8. For the issuance of a license to import and sell substances to be used for plant protection 8000-20 000 togrogs;

26.1.9. 80,000-200,000 togrogs for the introduction of deep-frozen seeds and embryos of livestock into production and services, issuance of licenses for import and export of breeding animals, and extension of licenses.

26.2. The issuance of a license for the export of breeding livestock shall be subject to the following stamp duty per head of livestock: 26.2.

Pure breed horses 80,000-200,000 togrogs;

26.2.2. Other breeding horses 60,000-150,000 togrogs;

26.2.3. Purebred breeding cattle 60,000-150,000 togrogs;

26.2.4. Other breeding cattle 40,000-100,000 togrogs;

26.2.5. Purebred pigs 7 200-18 000 togrogs;

26.2.6. Sheep 24,000-60,000 togrogs;

26.2.7. Goats 24 000-60 000 togrogs;

26.2.8. Camels 120,000-300,000 togrogs.

26.3. A stamp duty shall be collected for the export of deep-frozen seeds, embryos and microbial cultures of livestock in the following amounts:

26.3.1. Deep frozen seeds and embryos of breeding animals 10000-25 000 togrogs;

26.3.2. Vaccines for veterinary purposes and culture of other microorganisms 52 000-130 000 togrogs.

/ This article was re-edited by the Law of June 9, 2011 /

Article 27. Amount of stamp duty to be collected for issuing a license to engage in medical activities

27.1 A stamp duty shall be collected for the issuance of a license or permit to conduct activities in the field of health in the following amounts:

27.1.1. For the issuance of a license for the production, sale or import of drugs, medical devices, instruments, equipment, prostheses and orthopedics 44 000-110 000 togrogs;

27.1.2. 200,000 togrogs for a license to manufacture narcotic drugs and psychotropic substances and 50,000 togrogs for a license to trade in narcotic drugs and psychotropic substances;

27.1.3. 500,000 togrogs for the issuance of a license to import narcotic drugs, psychotropic drugs, substances and their raw materials across the border of Mongolia, and 200,000 togrogs for the extension of the term;

27.1.4. 120,000-400,000 togrogs for the issuance of a license to provide all types of medical care services;

27.1.5. 40,000-100,000 togrogs for the issuance of a license to import, manufacture and supply biologically active products;

27.1.6. 8000-20 000 togrogs for the issuance of a permit for the diagnosis, treatment, testing and introduction of new methods of disease prevention.

27.2. A stamp duty shall be collected for the issuance of a license to cultivate, multiply, store, stockpile, transport, sell and transport pathogenic bacteria and their toxins in the following amounts:

27.2.1. For the issuance of an import license 6000-12 500 togrogs;

27000.2. For the issuance of an export license 6000-12 500 togrogs.

27.3. 20,000-50,000 togrogs shall be collected for issuing a license to provide services for extermination and disinfection of household insects and rodents.

27.4. A stamp duty shall be collected for issuing a permit to a medical specialist for treatment, nursing and taking medicine in the following amounts:

27,000.1. For the issuance of a two-year professional license to a doctor who has graduated from a school with a license to provide medical education, 4000-10000 togrogs;

27.4.2. Pharmacists, pharmacists, feldshers, midwives, nurses and doctors who have passed the examination for a license to engage in professional activities and have worked for two years with the permission specified in 27.4.1 of this Law shall be granted a license to engage in professional activities for a period of 5 years. -5000 MNT;

27.4.3. 120,000-400,000 togrogs for a foreign citizen or stateless person who has completed medical, pharmaceutical and nursing education and passed a professional examination for a period of up to 5 years.

/ This article was re-edited by the Law of June 9, 2011 /

Article 28. Amount of stamp duty to be collected for issuing a permit for construction and urban development activities

28.1. Stamp duty shall be collected for issuing licenses and permits for construction and urban development activities in the following amounts:

200,000-500,000 togrogs for the issuance of a construction design license;

28.1.2. Towers, pillars, retaining walls, chimneys, antennas, cast and prefabricated buildings, above-ground and underground special purpose buildings, main engineering and electrical mains, gas and oil storage facilities, fuel distribution equipment installation, water construction 1,000,000-2,500,000 togrogs for a work license and 800,000-2,000,000 togrogs for a license extension;

28.1.3. 40,000-100,000 togrogs for the issuance of a license to engage in the production of construction materials;

28.1.4. 80,000-350,000 togrogs for the issuance of a license to manufacture, install and maintain a lifting facility and its parts;

28.1.5. 400,000-1,000,000 togrogs for the issuance of a license to engage in public utility production and services;

28.1.6. 960,000-2,400,000 togrogs for the design of buildings with a height of more than 30 meters, a span of more than 60 meters, towers, retaining walls, and more than 16 storeys for the design and execution of construction works;

28.1.7. 200,000-500,000 togrogs for the issuance of a license to engage in geodetic and cartographic production and services;

28.1.8. 360,000-900,000 togrogs for the issuance of a permit by a professional organization to develop settlements and settlement development projects, regional development budgets, general plans for urban and village development and other stage designs.

200,000-500,000 togrogs for the issuance of a license to conduct building maintenance, landscaping, historical and cultural buildings, timber and masonry buildings, building extension and renovation, in-building engineers, power supply, fire and communication alarm works and services , 80,000-200,000 MNT for license extension.

/ This article was re-edited by the Law of June 9, 2011 /

Article 29. Amount of stamp duty to be collected for issuing a license to engage in road, transportation and tourism activities

29.1. Stamp duty shall be collected in the following amounts for the issuance of licenses and permits for activities in the field of road, transportation, tourism and tourism:

2,000,000-5,000,000 togrogs for the issuance of a license for construction and operation of railway infrastructure;

2,000,000-5,000,000 togrogs for the issuance of a license for the production, installation and repair of railway infrastructure and rolling stock;

29.1.3. MNT 6,400,000-16,000,000 for the issuance of a license to conduct railway transportation activities;

29.1.4. For the issuance of a license to build a paved road 400,000-1,000,000 togrogs;

29.1.5. 120,000-300,000 togrogs for each category for issuing a license to build roads and road facilities other than those specified in 29.1.4 of this law, and 120,000-300,000 togrogs for issuing a permit for repair and maintenance of roads and bridges;

29.1.6. For the issuance of a license to conduct technical inspection of motor vehicles 112,000-280,000 togrogs;

60,000-150,000 togrogs for the issuance of a permit to operate an air flight;

16,000-40,000 togrogs for the issuance of a certificate of airworthiness;

29.1.9. To issue a license to conduct waterway transportation services in the following amounts:

29.1.9.a. 140,000-350,000 togrogs for a medium-sized vessel;

80,000-200,000 togrogs for a small vessel;

29.1.9.c. 40,000-100,000 togrogs for a small motor boat.

29.1.10. 580,000-1,450,000 togrogs for the issuance of a license to produce a vehicle registration number;

29.1.11. 18,000-44,000 togrogs for the registration of a permanent aerodrome in the state registry.

/ This article was re-edited by the Law of June 9, 2011 /

Article 30. Amount of stamp duty to be collected for licensing activities in the field of information, communication and technology

A stamp duty of 200,000 togrogs shall be collected for the issuance of a license to establish, possess and use a communication network and infrastructure.

30.2 A stamp duty shall be charged for the issuance of a license to provide telecommunications services in the following amounts:

1,000,000 togrogs for the provision of voice services;

40,000-100,000 togrogs for internet and data transmission services;

30.2.3. 32,000-80,000 togrogs for the provision of multi-channel television and radio broadcasting services;

30.2.4. 20,000-50,000 togrogs for the postal service;

30.2.5. 20,000-50,000 togrogs for installation and maintenance of communication network and infrastructure;

30.2.6. 12,000-30,000 togrogs for delivery and additional services.

30.3 A stamp duty shall be charged for the issuance of a license to provide content services in the following amounts:

30.3.1. 20,000-50,000 togrogs in the capital city and 15,000-20,000 togrogs in the aimag for conducting television broadcasting services;

30.3.2. 15,000-40,000 togrogs in the capital city and 6000-15,000 togrogs in aimags for radio broadcasting services;

30.3.3. 20,000-50,000 togrogs in the capital city and 10,000-20,000 togrogs in aimags for cable channel services;

30.3.4. 10,000-20,000 togrogs for information and reference services using a special number;

30.3.5. 20,000-50,000 togrogs for content aggregator services.

A stamp duty of 10,000-20,000 togrogs shall be charged for the issuance of a registration certificate.

30.5 A stamp duty of 10,000-25,000 togrogs shall be collected for the issuance of a license to use radio frequencies and radio frequency bands.

/ This article was re-edited by the Law of June 9, 2011 /

~~**Article 31. Amount of stamp duty to be collected for issuing a license to conduct metrological activities**~~

/ This article was repealed by the law in 5 May 2019 /

~~A stamp duty of 200,000-500,000 togrogs shall be collected for the issuance of a license for the production, installation, repair and sale of measuring instruments.~~

/ This article was re-edited by the Law of June 9, 2011 /

Article 32. Amount of stamp duty to be collected for issuance of a permit by a specialized inspection agency

A stamp duty of 4000-10000 togrogs shall be collected for the issuance of export and import certificates and import declarations for animals, plants and their raw materials and products crossing the border of Mongolia.

/ This article was re-edited by the Law of June 9, 2011 /

Article 33. The amount of stamp duty to be collected for issuing a permit for the implementation of state fire control

33.1. Stamp duty shall be collected in the following amounts when issuing a permit for the implementation of state fire control:

33.1.1. To issue a fire safety permit for storage and use of flammable (petroleum products, flammable gases, liquids) and explosives and materials: 33.1.1.

33.1.1.a. in the warehouse of petroleum products and combustible gases:

№	Capacity of oil products and combustible gas storage / cubic meters /	Minimum fee / in MNT /	Maximum fee / MNT /
1	2000 and below	120,000	300,000
2	2001-10000	200,000	500,000
3	10001-20000	280,000	700,000
4	20001-50000	320,000	800,000
5	More than 50001	400,000	1,000,000

33.1.1.b. 40,000-100,000 togrogs at a gas or gas distribution station;

33.1.1.c. 6000-12 500 togrogs for retail sale of combustible gas;

120,000-300,000 togrogs for the use of explosives and materials;

33.1.2. To inspect and issue permits for the construction of new buildings and structures: 33.1.2.

№	Construction capacity, cubic meters	Minimum fee amount / in MNT /	Maximum fee / MNT /
1	Up to 3,000	20,000	50,000
2	3001-10000	40,000	100,000
3	More than 10001	60,000	150,000

33.1.3. 20,000-50,000 togrogs for the issuance of a permit to inspect and extend the design of building extensions and structures, power sources and networks;

33.1.4. 5000-1200 togrogs for the conclusion of fire safety in the workplace in accordance with Article 16.1.7 of the Law on Fire Safety.

/ This article was re-edited by the Law of June 9, 2011 /

Article 34. Amount of stamp duty to be collected for issuing permits in the field of radioactive minerals and nuclear energy

34.1. Stamp duty shall be collected for issuing permits in the field of radioactive minerals and nuclear energy in the following amounts:

34,000.1 togrogs for the issuance of a license for construction, modification, renewal and decommissioning of nuclear equipment;

/ This part was amended according to the law dated June 9, 2011 /

34.1.2. 550,000,000 togrogs for the issuance of a license to use nuclear equipment;

/ This part was amended according to the law dated June 9, 2011 /

34,000.3 togrogs for the issuance of a license to possess, use and sell nuclear substances;

34.1.4. For the issuance of a license to import, export, transport and bury nuclear substances in the amount of 8,500,000 togrogs;

34.1.5. 250,000,000 togrogs for the issuance of a license to export radioactive minerals and bury waste;

/ This part was amended according to the law dated June 9, 2011 /

~~34.1.6 ./~~ */ This provision was repealed by the law in force since June 9, 2011 /*

~~34.1.7. / This provision was repealed by the law in force since June 9, 2011 /~~

~~34.1.8 /~~ */ This provision was repealed by the law in force since June 9, 2011 /*

34.1.9. 250,000,000 togrogs for the issuance of a license related to the import of radioactive minerals.

/ This part was amended according to the law dated June 9, 2011 /

34.1.10. 10,000,000 togrogs for the issuance of a license for transportation of radioactive minerals and land reclamation after mining.

/ This provision was added by the law in 6 June 2011 /

34.2. A stamp duty shall be collected for the issuance of a license to operate, store and transport radiation generators in the following amounts:

34.2.1. For the issuance of a license to operate, store and transport radiation generators other than X-ray equipment:

Radiation generator classification	Quantity	Fee amount / in MNT /
Category 1 generator	1-10	350,000
	Up to 10-20	550,000
	More than 20	750,000
Category 2 generator	1-10	300,000
	Up to 10-20	500,000
	More than 20	700,000
Category 3 generator	1-10	250,000
	Up to 10-20	450,000
	More than 20	650,000
Category 4 generator	1-10	200,000
	Up to 10-20	400,000
	More than 20	600,000
Category 5 generator	1-10	150,000
	Up to 10-20	350,000
	More than 20	550,000

34.2.2. To issue a license to use, store and transport X-ray equipment:

X-ray device	Quantity	Fee amount / in MNT /
Chapter 1	1-3	100,000
	4-6	300,000
	More than 6	400,000
Chapter 2	1-3	300,000
	4-6	400,000

	More than 6	600,000

/ This part was amended according to the law dated June 9, 2011 /

Article 35. The amount of stamp duty to be collected by state administrative organizations and governors in aimags, the capital city, soums and districts

35.1. Stamp duty shall be collected from state administrative organizations and governors in aimags, the capital city, soums and districts when issuing licenses and permits in the following amounts:

35.1.1. 120,000-400,000 togrogs for the issuance of a permit by the Governor of an aimag or the capital city to establish a health organization other than a health organization with national services and foreign investment;

35.1.2. 200,000-500,000 togrogs for the issuance of a license to provide medical and cosmetic services to legal entities other than a legal entity with foreign investment by aimag and capital city governors;

35.1.3. 150,000-250,000 togrogs for the issuance of a permit to establish a general education school or kindergarten;

35.1.4. 200,000-500,000 togrogs for the issuance of a license to conduct production that emits air pollutants and has a harmful physical effect;

35.1.5. 100 000-250 000 togrogs for the issuance of a license to sell tobacco;

35.1.6. 96,000-240,000 togrogs for the issuance of a permit for drilling a groundwater borehole to a water user;

35.1.7. 32,000-80,000 togrogs per year for concluding a contract with a water user and issuing a water use certificate for less than 100 cubic meters, and 20,000-50,000 togrogs for extending the contract;

35.1.8. 40,000-100,000 togrogs for the right to possess, use and extend the right to use water facilities under a contract;

35.1.9. 48,000-120,000 togrogs for the issuance of a permit for possession of wildlife;

35.1.10. 40,000-100,000 togrogs for the issuance of a permit for the use of very rare and endangered animals for research, analysis, cultural, artistic and aesthetic purposes (in the form of observation, marking, drawing and photography) without damaging the habitat;

35.1.11. 8,000-20,000 togrogs for the issuance of a permit for the use of animals in such a way that the necessary quality of animal life activities such as soil formation, decontamination of nature, and pollination of plants shall be performed without causing harm to animals;

35.1.12. 1000-5000 togrogs for issuance of a certificate of origin by a ranger in a soum to a citizen or legal entity selling raw materials of animal and plant origin;

35.1.13. 400,000-1,000,000 togrogs for the conclusion of a contract for hunting and trapping wild game for production purposes;

35.1.14. For the issuance of a certificate of origin for the preparation of a large number of livestock and meat imported from a citizen or legal entity with livestock for sale in a central settlement, 1000-10000 togrogs for 0-10 head of livestock and 1000-5000 togrogs for more than 10 head of livestock 50-100 tugrugs per head of more than 10 animals;

35.1.15. 1200-3000 togrogs per kilogram for the issuance of a permit for the use of rare plants for domestic and research purposes;

35.1.16. 1000-2000 togrogs for the issuance of a permit to use abundant plants for industrial purposes;

35.1.17. For the collection and preparation of abundant plants by foreign citizens, stateless persons and legal entities, 4000-10000 togrogs per kilogram of wet weight;

35.1.18. For the issuance of a permit for the use of non-timber forest products, 1000-2000 togrogs shall be added for 0-10 kilograms, and 50-100 togrogs for each kilogram of the estimated amount of more than 10 kilograms;

35.1.19. 200,000-500 for issuing a permit to a legal entity to engage in veterinary, breeding and private services, production of animal semen, embryos and veterinary drugs in two or more soums and districts based on the conclusion of the relevant organization; 000 tugrugs, 160,000-400,000 tugrugs for a citizen;

35.1.20. Soum and district governors shall issue permits for self-employment of veterinary services, breeding and services, production of animal semen, embryos and veterinary drugs in soums and districts based on the conclusion of the relevant organization. MNT;

35.1.21. 2000-5000 togrogs for inspection and analysis of livestock and its breeding quality, productivity, health and raw materials and products of animal origin, determination of origin and quality and issuance of a certificate;

35.1.22. 125,000-320,000 togrogs for the issuance of a permit for the use and packaging of mineral water.

35.2. Aimag and capital city governors shall collect stamp duty in the following amounts when issuing a license to sell or serve alcohol: 35.2.

35.2.1. For the issuance of a license to sell alcohol with high alcohol content in the capital city 400 000-1 000 000 togrogs, in the aimag center soum 240 000-600 000 togrogs, in other soums 120 000-300 000 togrogs, in the capital city 120 000-300 000 togrogs, 80 000-200 000 togrogs in the aimag center soum, 40 000-100 000 togrogs in other soums;

35.2.2. 120,000-300,000 togrogs for the issuance of a license to sell alcohol with low alcohol content, 80,000-200,000 togrogs for the aimag center soum, 40,000-100,000 togrogs for other soums, and 40,000-100,000 togrogs for the extension of the license. MNT, in the aimag center soum 30,000-70,000 MNT, in other soums 16,000-40,000 MNT;

35.2.3. 600,000-1,500,000 togrogs for the issuance of a license to serve alcohol with high alcohol content, 320,000-800,000 togrogs for the aimag center soum, 200,000-500,000 togrogs for other soums, and 200,000-500 togrogs for the extension of the license. 000 tugrugs, 160 000-400 000 tugrugs in aimag center soums, 80 000-200 000 tugrugs in other soums;

35.2.4. 300,000-750,000 togrogs for the issuance of a license to serve alcohol with low alcohol content, 160,000-400,000 togrogs for the aimag center soum, 100,000-250,000 togrogs for other soums, 160,000-400,000 togrogs for the extension of the license. MNT 80,000-200,000 in the aimag center soum and MNT 50,000-120,000 in other soums.

35.3. Article 35.2.2 of this Law shall not apply to stamp duty payers specified in Article 35.2.1 of this Law and Article 35.2.4 of this Law shall not apply to stamp duty payers specified in Article 35.2.3 of this Law.

35.4. A stamp duty of 40,000-100,000 togrogs shall be collected for the issuance of a license to produce distilled vodka from dairy products.

35.5 A stamp duty shall be collected for the issuance of a certificate of origin for timber and timber products in the following amounts:

35.5.1. When issuing a certificate of origin for wood and wood raw materials:

The unit for calculating the amount of the fee	Minimum fee amount / in MNT /	Maximum amount of fee / in MNT /
Up to 6m ^{3}	1000	3000
Up to 6-10m ^{3}	1500	4500
Up to 10-20m ^{3}	2000	6000

Up to 20-60m ^{3}	5000	15000

35.5.2. When issuing a license to harvest timber from the forest:

The unit for calculating the amount of the fee	Minimum fee / in MNT /	Maximum fee / MNT /
Up to 8m ^{3}	1500	4500
Up to 8-10m ^{3}	2000	6000
Up to 10-20m ^{3}	3500	10500
Up to 20-30m ^{3}	5000	15000

35.5.3. When issuing a certificate to harvest firewood from the forest:

The unit for calculating the amount of the fee	Minimum fee / in MNT /	Maximum fee / MNT /
0-10m ^{3}	1000	3000
10-20m ^{3}	1200	3600
20-30m ^{3}	1500	4500

35.5.4. For issuing a certificate of origin for wood harvested by the procedure of care and cleaning, 1000-2000 togrogs for 0-10 cubic meters, 1000-2000 togrogs for more than 10 cubic meters and 100-150 togrogs for more than 10 sparse cubic meters;

35.5.5. For transportation and sale of logs, poles, logs and sawn materials prepared from the forest between other aimags, soums, cities and settlements, and issuance of certificates of origin for wood and timber 0-10 cubic meters if 1000-2000 togrogs and more than 10 cubic meters Add 100-150 MNT for more than 10 cubic meters to 1000-2000 MNT.

35.6. The holder of a license for exploration and mining of common minerals shall pay the following fees:

35.6.1. The fee for an exploration license for common minerals shall be MNT 100 per hectare in the first year, MNT 200 in the second year, MNT 300 in the third year and MNT 1,000 each in the fourth to fifth years;

35.6.2. The fee for a mining license for common minerals shall be 5,000 MNT for each 0-20 hectare of the licensed area, 8,000 MNT for up to 30 hectares, 10,000 MNT for up to 50 hectares, 15,000 MNT for up to 100 hectares and 20,000 MNT for more than 200 hectares.

/ This section was added by the law in January 9, 2014 /

/ This article was re-edited by the Law of June 9, 2011 /

Article 36. Issuance of a patent fee for an invention, product design patent, utility model, trademark or geographical indication

36.1. A stamp duty shall be collected for the issuance of a patent for an invention, product design, utility model, trademark, geographical indication certificate, registration of a copyrighted work and a work related to a copyrighted work and issuance of a certificate in the following amounts:

2500 togrogs for the grant of a patent for an invention;

3600.2. 2500 togrogs for the issuance of a product design patent;

36.1.3. For the issuance of a utility model certificate 2500 togrogs;

3600.4. For the issuance of a trademark certificate 2500 togrogs;

36.1.5. 2500 togrogs for the issuance of a geographical indication certificate;

36.1.6. 2500 togrogs for the registration of a copyrighted work and a work related to copyright in the state registry and the issuance of a certificate.

36.2 A stamp duty shall be levied in the following amounts to keep a patent for an invention valid:

36.2.1. 10,000 togrogs for the first 3 years;

36.2.2.4 20,000 togrogs for 6 years;

36.2.3.7 MNT 30,000 per year;

36.2.4.11-15 years 40,000 togrogs;

36.2.5.16 50,000 tugrugs for 20-20 years.

36.3 A stamp duty shall be charged for the validity of a product design patent in the following amounts:

36.3.1. 10,000 togrogs for the first 3 years;

36.3.2.4 20,000 togrogs for 6 years;

36.3.3.7 10 years MNT 30,000.

36.4 A stamp duty of 20,000 togrogs shall be charged for extending the validity period of a trademark certificate by 10 years.

36.5. A stamp duty of 2000 togrogs shall be collected for registration of a license agreement for the use of a patent for an invention, product design, utility model for which a certificate has been issued, trademark and technology transfer.

/ This article was re-edited by the Law of June 9, 2011 /

Article 37. Amount of stamp duty to be collected for issuing a permit to work as an intellectual property agent

A stamp duty of 40,000-100,000 togrogs shall be collected for the selection and issuance of a permit for a citizen or legal entity to act as an intellectual property trustee.

/ This article was re-edited by the Law of June 9, 2011 /

Article 38. Amount of stamp duty to be collected for state registration service of property ownership rights and other related property rights

38.1. Stamp duty shall be collected for the state registration service of property ownership rights and other related property rights in the following amounts:

38.1.1. 0.01 percent of the price to be reflected in the registration of immovable property rights upon registration of the newly created immovable property right on the basis of documents proving its new establishment;

~~38.1.2.~~ *~~/ This provision was repealed by the law in force since June 9, 2011 /~~*

~~38.1.3.~~ *~~/ This provision was repealed by the law in force since June 9, 2011 /~~*

~~38.1.4.~~ *~~/ This provision was repealed by the law in force since June 9, 2011 /~~*

~~38.1.5.~~*/ This provision was repealed by the law in force since June 9, 2011 /*

~~38.1.6.~~*/ This provision was repealed by the law in force since June 9, 2011 /*

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~~38.1.12.~~*/ This provision was repealed by the law in force since June 9, 2011 /*

~~38.1.13.~~*/ This provision was repealed by the law in force since June 9, 2011 /*

~~38.1.14.~~ *~~/ This provision was repealed by the law in force since June 9, 2011 /~~*

~~38.1.15 .~~*/ This provision was repealed by the law in force since June 9, 2011 /*

~~38.1.16 .~~*/ This provision was repealed by the law in force since June 9, 2011 /*

~~38.1.17.~~*/ This provision was repealed by the law in force since June 9, 2011 /*

~~38.1.18 .~~*/ This provision was repealed by the law in force since June 9, 2011 /*

~~38.1.19. / This provision was repealed by the law in force since June 9, 2011 /~~

~~38.1.20. / This provision was repealed by the law in force since June 9, 2011 /~~

~~38.1.21. / This provision was repealed by the law in force since June 9, 2011 /~~

Article 39. Amount of stamp duty to be collected for issuing land ownership, possession and use permit and subsoil

39.1. Stamp duty shall be collected for issuing permits for land ownership, possession and use, and issuing subsoil in the following amounts:

39.1.1. 20,000 togrogs in the capital city, 10,000 togrogs in aimag center soums, Bagakhangai, Baganuur and Nalaikh districts of the capital city and 6,000 togrogs in other soums for issuing new land possession and use certificates to citizens;

39.1.2. 70,000 togrogs in the capital city, 20,000 togrogs in aimag center soums, Bagakhangai, Baganuur and Nalaikh districts of the capital city and 10,000 togrogs in other soums for issuing new land possession and use certificates to business entities and organizations;

39.1.3. 20,000 togrogs in the capital city, 10,000 togrogs in the aimag center soum, Bagakhangai, Baganuur and Nalaikh districts of the capital city and 6,000 togrogs in other soums for the transfer of a land possession certificate;

39.1.4. 70,000 togrogs in the capital city, 20,000 togrogs in the aimag center soum, Bagakhangai, Baganuur and Nalaikh districts of the capital city and 10,000 togrogs in other soums for the transfer of land possession certificate by a business entity or organization;

39.1.5. For the extension of a land possession and use right certificate, MNT 6,000 from a citizen and MNT 12,000 from a business entity or organization;

39.1.6. 12,500 togrogs for land auction and project selection documents;

39.1.7. 70,000 togrogs for the allocation of subsoil for use for geological research purposes;

39.1.8. Allocation of subsoil for mining

1,000,000 MNT;

39.1.9. 70,000 togrogs for the allocation of subsoil for use for purposes other than mining;

Providing m 39.1.10.Ulsyn Parliament in foreign countries, and many decide to use international organizations, a certain period of foreign legal entities, leases, concessions, permits ^{2} 2 000 Tg per;

39.1.11. Decisions on use of land by citizens, economic entities and organizations from Strictly Protected Areas and National Park Restricted Zones, Nature Reserves and Monuments shall be made by the state central administrative body in charge of nature and environment based on the proposal of the protected area administration and soum and district governors. 500 MNT per m $^{2\ in\ the}$ capital city and 100 MNT per m $^{2\ in}$ aimags ;

/ This part was amended according to the law dated June 9, 2011 /

39.1.12. 10,000 togrogs for a land possessor to register his / her pledge certificate in accordance with the Civil Code with the soum land officer, aimag, capital city and district land office and to make a note on pledge in the right certificate;

39.1.13. Citizens, business entities and organizations shall construct buildings, place equipment, industrial waste and sewage that may adversely affect the ecological balance, health of the population, livestock, animals, air, forest, water and plants. , MNT 950,000 for issuing permits for underground storage and burial of toxic and other substances.

Article 40. Amount of stamp duty to be collected for certification of documents and issuance of "Apostille" certificate

40.1. To certify domestic official documents applicable to a member state of the Convention on the Abolition of the Requirement for Certification of Foreign Official Documents by the State Central Administrative Body and to issue an “Apostille” certificate.

A fee of 8,000-20,000 MNT will be collected.

/ This part was amended according to the law dated June 9, 2011 /

40 [1] of züil.Khödlökh property and non-property mortgage statement stamp register online reference database, and changes in registration and confiscation to extend registration fees

40 [1] .1. A stamp duty shall be collected for registering a pledge notice of movable and immovable property in an electronic database, making changes to the registration, extending the registration period and obtaining a reference in the following amounts:

40 [1] .1.1. 20,000 togrogs for registration of a pledge statement in an electronic database;

40 [1] .1.2. 10,000 togrogs for registration of amendments to the pledge notice and extension of the registration period;

40 [1] .1.3. 5000 togrogs for reference from electronic database.

/ This article was added by the law in 2 July 2015 /

CHAPTER THREE
MISCELLANEOUS

Article 41. Exemption and reduction of stamp duty

The following claims filed in court shall be exempted from stamp duty:

41.1.1. A claim for a pension or benefit;

41.1.2. Patent and copyright claims;

41.1.3. Claims of budgetary entities;

41.1.4.a claim for payment of taxes, fees, fines, interest and penalties to the budget;

41.1.5. The claim of the case to be considered by the complaint;

41.1.6.Claim of a citizen who is exempted from paying court costs due to court decision or ruling due to lack of funds to pay court costs;

41.1.7. A claim for damages caused by a crime;

41.1.8. An application or claim filed by a military serviceman in connection with performing military service;

/ This part was amended according to the law dated September 1, 2016 /

41.1.9. A claim for damages caused by unlawful conviction, criminal prosecution, detention as a measure of restraint, arrest or detention;

/ This part was amended according to the law dated December 4, 2015 /

41.1.10. A claim filed in connection with the payment of compensation and price in case of mobilization of private property;

41.1.11.Claim filed by the National Human Rights Commission;

41.1.12. A claim filed by an authorized representative of a bank or a receiver of a bank appointed to an insolvent bank.

41.1.13.a claim filed by a person authorized to represent the public interest to the Administrative Cases Court.

/ This provision was added by the law in 4 February 2016 /

41.1.14. A claim filed by a prosecutor on behalf of the state and public interests to review and resolve civil and other disputes.

/ This provision was added by the law in 6 June 2017 /

41.1.15.Claim filed by the Bank of Mongolia.

/ This provision was added by the law in January 12, 2018 /

41.2. The court shall postpone the payment of stamp duty taking into account the property status of the petitioner, complainant or claimant in accordance with the law, and shall release him / her from the stamp duty or increase, decrease or return the fee based on Articles 57-59 of the Civil Procedure Code. .

41.3. The visa fee to be issued to a foreign citizen shall be exempted or reduced in the following cases:

41.3.1. 25 percent discount on visa fees for groups of 5-10 people;

41.3.2. 50% discount on tourist visa fees for groups of more than 10 people;

41.3.3. To exempt from visa fees for issuing diplomatic visas and for members of high-level state visits of foreign countries based on the principle of reciprocity;

41.3.4. To be exempted from visa fee in case the state central administrative body in charge of foreign affairs requests a visa to issue a visa to a foreign government official;

41.3.5. If it is agreed to exempt from visa fee in accordance with the intergovernmental agreement, to exempt foreign citizen from visa fee in accordance with the agreement;

41.3.6. To exempt a child under the age of 16 born to a foreign citizen of Mongolia from visa fee;

41.3.7. To exempt honorary consul and his / her family member residing in Mongolia from abroad and residing from Mongolia abroad from visa fee;

/ This part was amended according to the law dated June 9, 2011 /

41.3.8. To exempt a foreign citizen who has renounced Mongolian citizenship and become a foreign citizen from visa fee.

The following services shall be exempted from stamp duty:

41.4.1.re-issuance of documents lost or damaged due to force majeure, issuance of certificates and inquiries;

41.4.2. To issue a certificate to the heirs on the property of a citizen who died as a result of protecting the interests of the state and others, fulfilling his / her civic duties, enforcing the law, and saving the lives of others;

41.4.3. To make notes in the civil registration documents related to changes in administrative and territorial units;

41.4.4. To issue a certificate of the right to inherit the money in the property and savings account to the testator's husband, wife, children born and adopted, parents;

41.4.5. To register the right of ownership of land acquired by a citizen for the needs of his / her family in accordance with Article 4.1.1 of the Law on Allocation of Land to Citizens of Mongolia for Ownership;

41.4.6. To issue radio wave permits for communications used by government organizations;

~~41.4.7.~~ */ This provision was repealed by the law in force since June 9, 2011 /*

41.4.8. To issue a permit for the land for defense needs;

41.4.9. To record non-overlapping physical data (hand and fingerprints);

41.4.10. For a foreign citizen residing in Mongolia for more than 90 days to study under an intergovernmental agreement, to work or hold a position, to work in a management office of a foreign non-governmental organization or a foreign-invested business entity, or to hold a similar position; long-term resident registration fee;

41.4.11. A foreign citizen or his / her family member working in a diplomatic mission or consulate of a foreign country, a permanent representative office of the United Nations or its specialized agency, or a representative office of the media within 7 days from the date of arrival in Mongolia; stamp duty to be collected for registration with the state central administrative body in charge;

/ This part was amended according to the law dated July 21, 2016 /

41.4.12. To issue a permit to engage in reintroduction of animals based on the conclusion made by professional and scientific organizations.

41.4.13. To grant the rights of professional forestry organizations in the field of afforestation, reforestation and tree reproduction;

/ This provision was added by the law in 6 June 2011 /

41.4.14. State and locally owned legal entities to conduct activities of professional environmental organizations;

/ This provision was added by the law in 6 June 2011 /

41.4.15. Exploration, excavation and research activities of historical and cultural monuments.

/ This provision was added by the law in 6 June 2011 /

41.4.16. Services related to inquiries, references, certification of documents, registration of collateral for movable and intangible assets issued by the tax administration for the purpose of collecting tax debts.

/ This provision was added by the law in March 22, 2019 /

Article 42. Procedure for payment of stamp duty and its control

42.1. The stamp duty shall be collected by the authorized organization providing services specified in this law in cash and non-cash form, and the official to collect the fee shall be appointed by the decision of the governing body of the organization.

42.2. The plaintiff shall pay the stamp duty in cash and non-cash form and submit the relevant documents together with the claim.

42.3. Stamp duty income shall be transferred to the state and local budget accounts and shall be paid to the account each time the amount of cash collected reaches 10,000 MNT.

42.4. If this law does not specify the amount of stamp duty to be collected for renewal of licenses, permits and rights, the stamp duty shall be collected in the amount specified in this law for the issuance of these licenses, permits and rights;

/ This provision was added by the law in 6 June 2011 /

42.5. The National Tax Administration shall monitor the implementation of this law.

/ This part was amended according to the law dated June 9, 2011 /

Article 43. Preparation of stamp duty report

A service provider shall submit a stamp duty report semi-annually and annually, and a semi-annual report shall be submitted to the relevant tax authority by July 20 of each year, and an annual report by February 20 of the following year.

43.2. The tax administration specified in Article 43.1 of this Law shall consolidate the stamp duty report and submit the half-yearly report by August 1 and the annual report by March 1 of the following year to the state administrative body in charge of tax matters.

43.3. The state administrative body in charge of tax matters shall review the report specified in provision 43.2 of this law and issue a unified state report on stamp duty by March 5.

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Article 44. Refund of stamp duty

The stamp duty shall be refunded in the following cases:

44.1.1. Confiscated in excess of the established amount;

44.1.2. Confiscated from the services specified in this law for exemption;

44.1.3. Refusal to provide services;

44.1.4. Other types of payments were made than the account was mistaken.

Article 45. Complaint about stamp duty

A citizen or legal entity shall have the right to file a complaint related to stamp duty within 14 days after paying the stamp duty and the court shall review and resolve the complaint within 14 working days from the date of receipt by the competent authority.

45.2.Complaints on stamp duty collected from a court shall be reviewed and resolved by a court of higher instance in accordance with the Civil Procedure Code.

Article 46. Liability for violators of the law

46.1. If the actions of an official violating this Law are not of a criminal nature, he / she shall be subject to liability specified in the Civil Service Law.

A person or legal entity that violates this Law shall be subject to liability specified in the Criminal Code or the Law on Violations.

/ This article was amended according to the law dated December 04, 2015 /

Article 47. Entry into force of the law

47.1. This law shall come into force on January 1, 2011.

N.ENKHBOLD, DEPUTY CHAIRMAN OF THE PARLIAMENT OF MONGOLIA