

# Mongolia

## A. Progress in the implementation of the minimum standard

Mongolia has 25 tax agreements in force, as reported in its response to the Peer Review questionnaire. None of those agreements comply with the minimum standard.

Mongolia has not signed the MLI.

Mongolia indicated in its response to the Peer Review questionnaire that it intends to join the MLI in early 2022.

In their responses to the Peer Review questionnaire, Hungary and Indonesia indicated that their agreements with Mongolia did not give rise to material treaty shopping concerns, for their respective jurisdictions.

## B. Conclusion

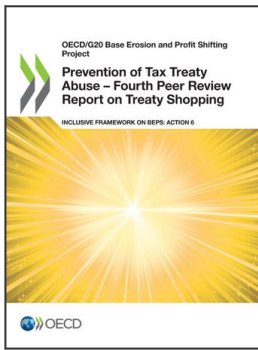
Mongolia has developed a plan for the implementation of the minimum standard in its agreements with Austria, Belarus, Belgium, Bulgaria, Canada, China (People's Republic of), Czech Republic, France, Germany, Hungary, India, Indonesia, Kazakhstan, Korea, Malaysia, Poland, Russian Federation, Singapore, Switzerland, Turkey, Ukraine, United Kingdom and Viet Nam. Mongolia indicated in its response to the Peer Review questionnaire that it intends to sign the MLI in early 2022 and list those agreements to be covered.

## Other agreements

This Table shows the agreements that are not compliant, not subject to a complying instrument, not covered by a general statement on the implementation of the detailed LOB and for which no steps have been taken to implement the minimum standard.

	1.Treaty partners	2. Inclusive Framework member
1	Austria	Yes
2	Belarus	Yes
3	Belgium	Yes
4	Bulgaria	Yes
5	Canada	Yes
6	China (People's Republic of)	Yes
7	Czech Republic	Yes
8	Democratic People's Republic of Korea*	No
9	France	Yes
10	Germany	Yes
11	Hungary	Yes
12	India	Yes
13	Indonesia	Yes
14	Kazakhstan	Yes
15	Korea	Yes
16	Kyrgyzstan*	No
17	Malaysia	Yes
18	Poland	Yes

19	Russian Federation	Yes
20	Singapore	Yes
21	Switzerland	Yes
22	Turkey	Yes
23	Ukraine	Yes
24	United Kingdom	Yes
25	Viet Nam	Yes



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