

Gasoline and Diesel Fuel Tax Law

Article 1. Purpose of the Law

The purpose of this Law is to regulate the relations connected with levy and payment of tax on gasoline and diesel fuel to the budget.

Article 2. Legislation on gasoline and diesel fuel tax

The legislation on gasoline and diesel fuel tax (hereinafter referred to as “the tax”) consists of the General Tax Law, this Law and other legislative acts passed in compliance with those laws.

Article 3. Taxpayer

The taxpayers are the commercial entities and organizations of all forms of ownership as well as citizens of Mongolia, foreign citizens and persons without citizenship (hereinafter called “the citizens”) who produce on the territory of Mongolia or/and import gasoline and diesel fuel. */This article was amended by the Law of November 9, 2001/*

Article 4. Gasoline and diesel fuel subject to the tax

The tax is levied on the following gasoline and diesel fuel:

1. all types of gasoline;
2. all types of diesel fuel.

Article 5. Tax calculation unit

The tax calculation unit is assessed by the physical volume of the imported gasoline and diesel fuel stated in Article 4 of this Law.

Article 6. Amount of the tax

The tax is levied on every ton of the tax calculation unit stated in Article 5 of this Law in the following amount:

Taxable gasoline and diesel fuel	The amount of tax per ton (in Tgs)
1. octane (scientifically determined)	Gasoline Up to 90 octane Over 90
2. 20,35025,7002,140	Diesel fuel (for winter and summer use)

Article 7. Levy of the tax

The tax on gasoline and diesel fuel produced on the territory of Mongolia is levied by the National tax offices and the tax on imported gasoline and diesel fuel is levied by the Customs offices in accordance with the amounts stated in article 6 of this Law.

/This article was re-edited by the Law dated November 9, 2001/

Article 8. Tax payment and reporting

1. A commercial entity, organization and citizen shall pay the tax on imported gasoline and diesel fuel within 30 calendar days after the importation of gasoline and diesel fuel into the territory of Mongolia. */This paragraph was changed by Law of November 17, 2000/*

2. A commercial entity, organization and citizen shall submit to the customs office a quarterly report on the tax levied on imported gasoline and diesel fuel by the 20th of the first month of next quarter and an annual report by the 10th of February of next year and make the final settlement.

3. The customs office shall transfer to the central budget the tax on imported gasoline and diesel fuel paid by the commercial entity, organization and citizen within 3 calendar days after its receipt.

The Government shall determine the share of the tax to be centralized in the Road Fund.

4. A commercial entity, organization and citizen shall pay to the central budget revenue account the tax on gasoline and diesel fuel produced on the territory of Mongolia by the 15th of next month. */This paragraph was added by the Law of November 9, 2001/*

5. A commercial entity, organization and citizen shall submit to the national tax office a quarterly report on the tax levied on gasoline and diesel fuel produced on the territory of Mongolia by the 20th of the first month of next quarter and an annual report by the 10th of February of next year and make the final settlement. */This paragraph was added by the Law of November 9, 2001/*

Article 9. Entry of the Law into force

This law shall enter into force beginning June 6, 1995.

Chairman of the State Great Hural

N. Bagabandi