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International taxation reform and Mongolia

Overview

From 2000, global policy, documentation and software on international taxation have been developed and many countries have joined to the implementation of Base Erosion and Profit Shifting (BEPS) Package. In order to effective implementation, Inclusive framework of four minimum standards of BEPS package and the Global Forum on Transparency and Exchange of Information for Tax Purposes, a multilateral framework is implemented. Over 100 countries are members of these international taxation initiatives which means many countries are proactive on international taxation matters and being a part of it.

Mongolia is blacklisted by the European Union due to its irresponsible action and non-transparent of taxation in December 2017. As result of good initiation and collaboration of the Government of Mongolia with the European Union, Mongolia has been removed from the blacklisted countries within short period. However, it does not mean that all taxation related matters are resettled; Mongolia became fully responsible for taxation reform for compliance of international taxation policy and documents.

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