



# BRITACOM Events

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# MONGOLIA'S TAX PAYMENT AND REFUND SYSTEM

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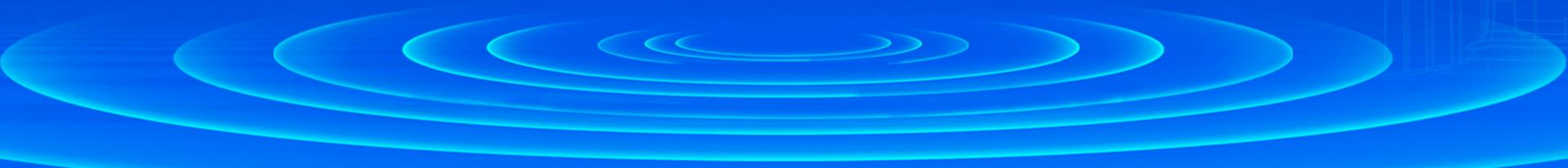
02 / Integrated tax payment system

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# Part 01

## Mongolia Overview



# MONGOLIAN KEY STATISTICS

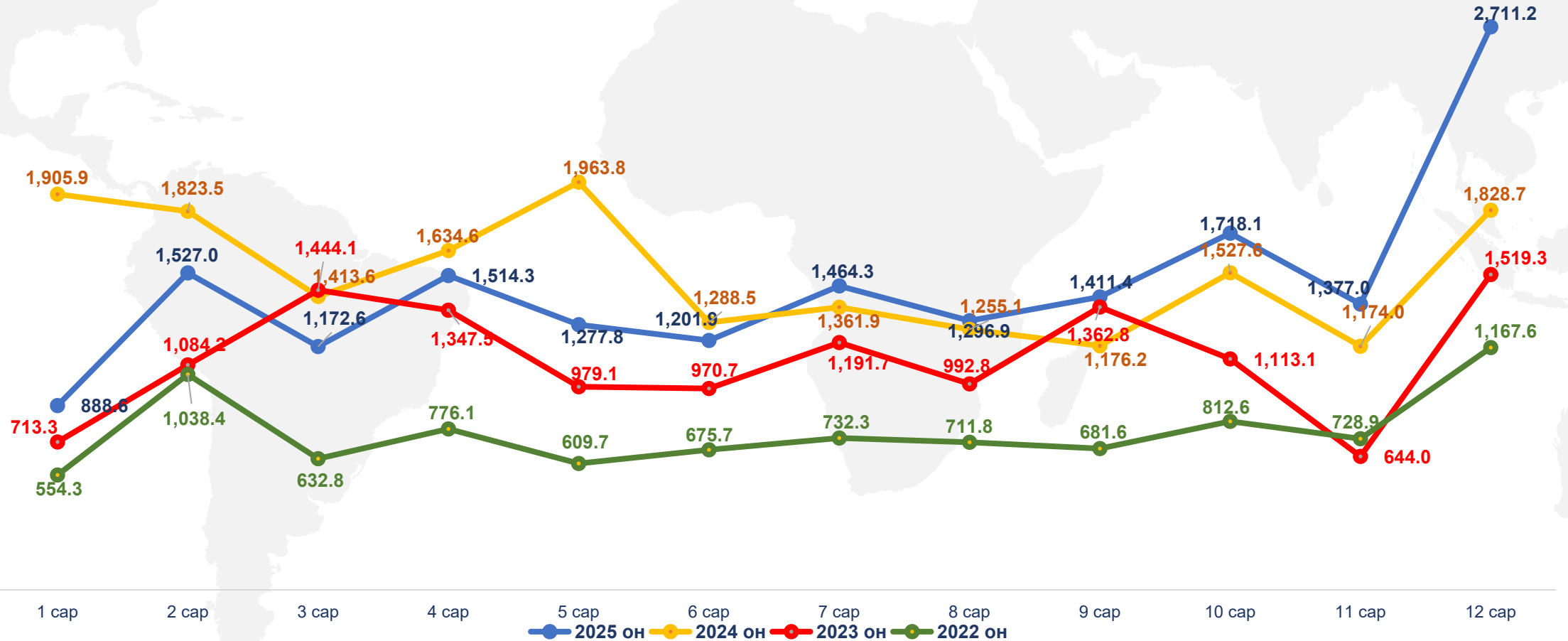
Indicator	Unit	Value
 Territory	million km <sup>2</sup>	<b>1.564</b>
 Population	million	<b>3.6</b>
 Gross Domestic Product (GDP)	trillion MNT	<b>22.9</b>
 GDP per Capita	USD	<b>6,890</b>
 Consolidated State Budget	trillion MNT	<b>36.8</b>
 Total Tax Revenue	trillion MNT	<b>17.7</b>





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# TAX REVENUE INFORMATION (2022-2025) /billion MNT, by month/



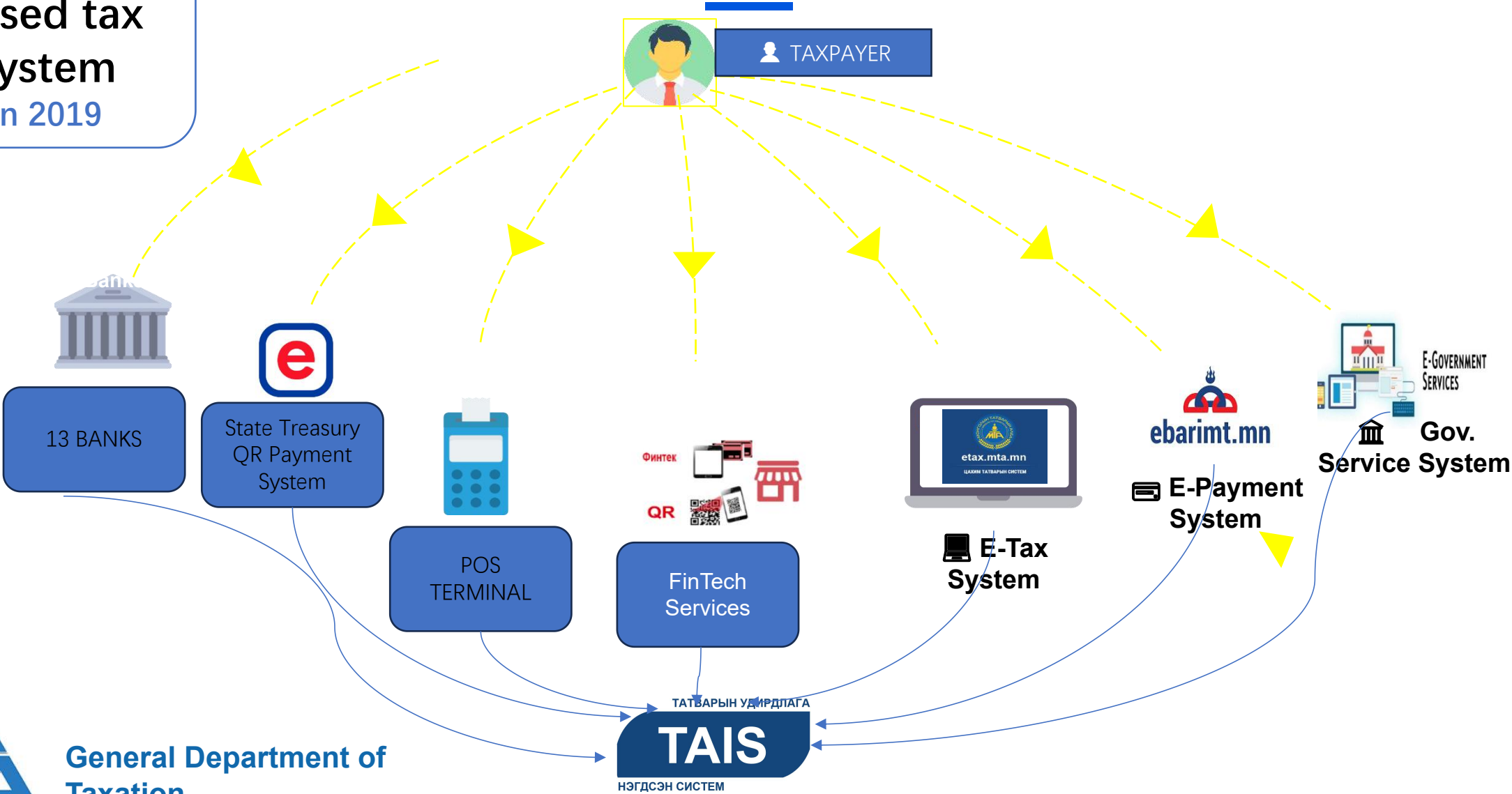


# Part 02






## Integrated Tax payment system

an invoice-based tax system in 2019

# INTEGRATED TAX PAYMENT SYSTEM



# 2025 TAX PAYMENT TRANSACTIONS

Payment channel	Number of Transactions	Revenue (billion MNT)
 Commercial Banks	2,902,750	<b>11,039.2</b>
 FinTech Services	2,412,703	<b>6,176.3</b>
 State Treasury QR Payment	200,923	<b>7.4</b>
 E-Tax Payment System	302,237	<b>6.4</b>
 Government Service Portal	34,225	<b>10.4</b>

## Efficient of the Invoice-Based Payment System:

- ✓ Eliminates small **tax debts**
- ✓ Reduces compliance **costs**, 100% electronically
- ✓ Automates **control** all payment transactions



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# Part 03

## TAX Refund

# 2025 REFUND INFORMATIONS

Total VAT Refund 2025: 747.9 billion MNT | 1,924,850 individuals + 18 enterprises

Personal income  
TAX Refund

**101.2 billion**  
MNT

**56,483 taxpayers**

Corporate income  
TAX Refund

**110.7 billion**  
MNT

**5,228 enterprises**

**VAT Refund**

**635.0 billion**  
MNT

**1,824,832 taxpayers**



**100% automated tax refunds**



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# VAT REFUND BY CATEGORY — 2025

Total VAT Refund 2025: 635.0 billion MNT | 1,924,850 individuals + 18 enterprises



**Purchase Incentive  
Refund**

**374.9 billion**

MNT

1,363,838 taxpayers



**Lottery Prize Refund**

**37.8 billion**

MNT

537,318 taxpayers



**Withholding Agent  
Refund**

**218.9 billion**

MNT

18 enterprises



**Foreign Tourist Refund**

**3.4 billion**

MNT

23,676 tourists



# VAT REFUND — 5-YEAR SUMMARY

Refund Type	2021	2022	2023	2024	2025	Total Growth
Purchase Incentive Refund	206.2	261.4 ▲27%	313.3 ▲20%	361.3 ▲15%	374.9 ▲4%	▲81.8%
Lottery Prize Refund	15.5	13.9 ▼10%	32.5 ▲134%	40.2 ▲24%	37.8 ▼6%	▲143.9%
Export (Withholding) Refund	80.8	57.4 ▼29%	53.8 ▼6%	211.5 ▲293%	218.9 ▲3%	▲170.9%
Foreign Tourist Refund	3.4	—	1.6	3.4	3.4	▲112.5%





# THANKS