2026 3rd Launch Event of BRITACOM TAPP and TSPP Products

30 July 2026

CONTENTS

Part 01

Law, legal regulation, and structure

Legal regulation_of the Dispute Resolution Board.

The operations of the Tax Dispute Resolution Council are regulated by Articles 46 and 47 of the General Tax Law and the 'Procedure on the Operation of the Dispute Resolution Council' approved by Government Resolution No. 466 of 2019.
It operates independently by upholding the rule of law, remaining free from third-party influence, avoiding conflicts of interest, and respecting the legitimate interests of both taxpayers and the tax authority.

It shall take the form of a resolution and issue one of the following decisions.

- Change.
- Leave it as is
- To invalidate
- Suspension.

Decisions issued by the Dispute Resolution Council shall be amended only by a court decision.

Structure and Composition of the Tax Dispute Resolution Council

Consisting of 9 to 11 members, including representatives from local administrave bodies,The tax authority, and professional non-governmental organizations.

The Dispute Resolution Council operating under the General Department of Taxation consists of 11 members appointed by decree of the Minister of Finance.

The Dispute Resolution Council under the Aimag Tax Department consists of 9 members (appointed by the order of the Head of the General Department of Taxation).

The Dispute Resolution Council under the Capital City Tax Office consists of 9 members (appointed by the order of the Head of the General Department of Taxation).

It shall review and resolve complaints filed against official acts issued by the Tax Audit and Risk Assessment Department and the Large Taxpayers Office of the General Department of Taxation.

It shall review and resolve complaints filed against official acts issued by the Tax Department of the respective aimag.

It shall review and resolve complaints filed against official acts issued by the Capital City and 9 district tax departments.

Part 02

Functions of the Tax Dispute Resolution Board

Functions of the Tax Dispute Resolution Council

1. Resolution of complaints filed in connection with tax assessment acts

- **Reassessment Act *(Tax Back-Assessment Act)***
- **Act Confirming the Assessment and Payment of Value-Added Tax**
- **Tax Refund Act**

2. Request to reinstate the statute of limitations for filing a complaint

•The Dispute Resolution Council has the right to issue recommendations and submit them to the tax authority

Part 03

Complaint Resolution Timeframe

Complaint Resolution Process

Within 30 days from the receipt of the complaint or request

To be submitted to the Dispute Resolution Council of competent jurisdiction

Secretary of the Council

Review and submit report

DRC Chairman

To assign a complaint

Rapporteur

Review Process

Rapporteur's Report

To submit for discussion at the meeting

Session of the Dispute Resolution

To reach a decision

Decision of the Dispute Resolution Council

Timeframe for Complaint Resolution:

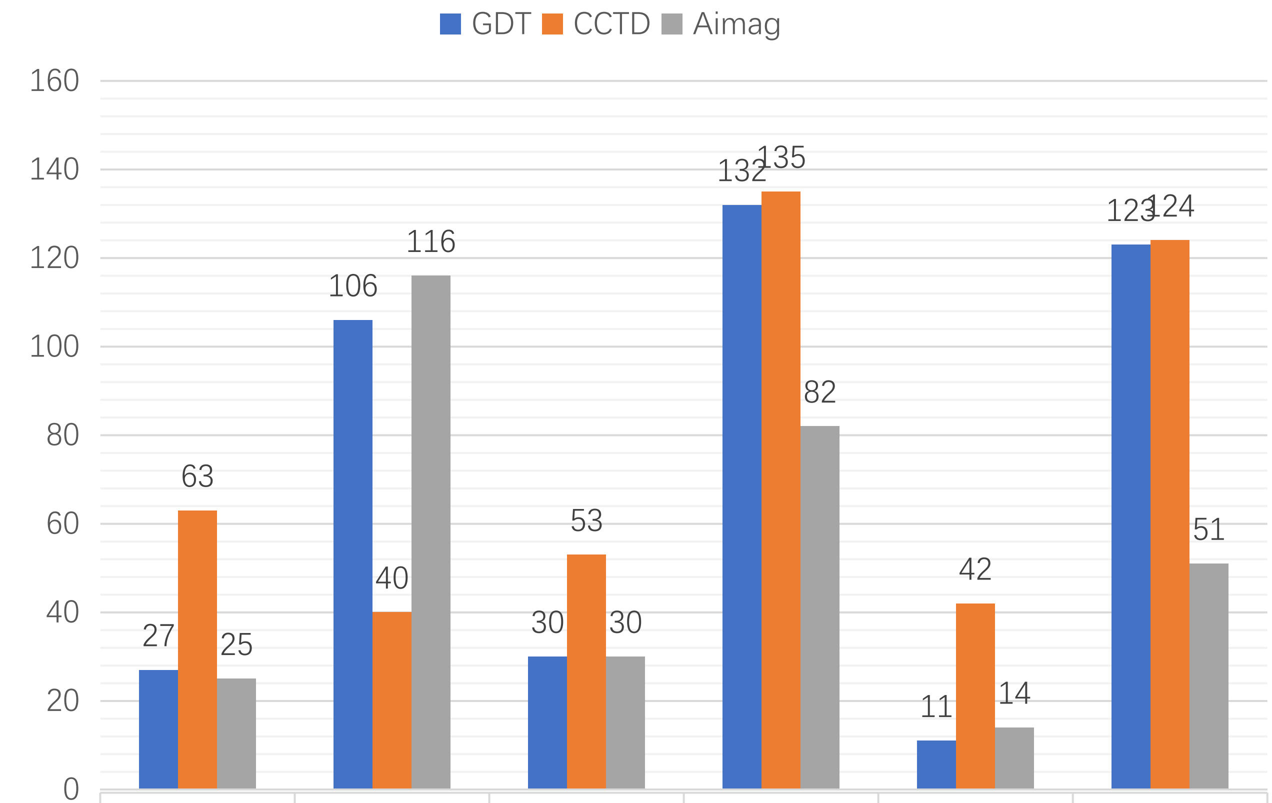
- 30 days
- \+ To extend by 30 days

Part 04

Time frame for Complaint Resolution

Timeframe for Complaint Resolution

"Complaints are filed with the DRC contesting 5 to 20 percent of the total tax assessment acts.



	2024 Complaint Count	2024 Days	2025 Complaint Count	2025 Days	2026 Complaint Count	2026 Days
GDT	27	106	30	132	11	123
CCTD	63	40	53	135	42	124
Aimag	25	116	30	82	14	51

The failure to resolve within the statutory timeframe is influenced by the following factors :

• The review and resolution of the complaint regarding 'Tom Cement' is extensive in scope and highly complex.

•Participants take a long time to submit their explanations and evidence..

•Repeated requests to postpone scheduled meetings due to reasons such as illness, business trips, or obtaining legal counsel.

• Assignment of multiple complaints to a single rapporteur at the City Tax Office;

BELT AND ROAD INITIATIVE TAX ADMINISTRATION COOPERATION MECHANISM

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THANKS