



МОНГОЛ УЛСЫН
ЗАСГИЙН ГАЗАР



MINISTRY OF FINANCE
OF MONGOLIA

PETROLEUM EXCISE TAX

The 5th IMF-Japan High-Level Tax Conference for Asian Countries
April 21-23, 2014

EXCISE TAX

- Alcohol beverage
- Cigarette
- Pipe tobacco
- Car
- Roulette and other gambling equipment
- **Petroleum**

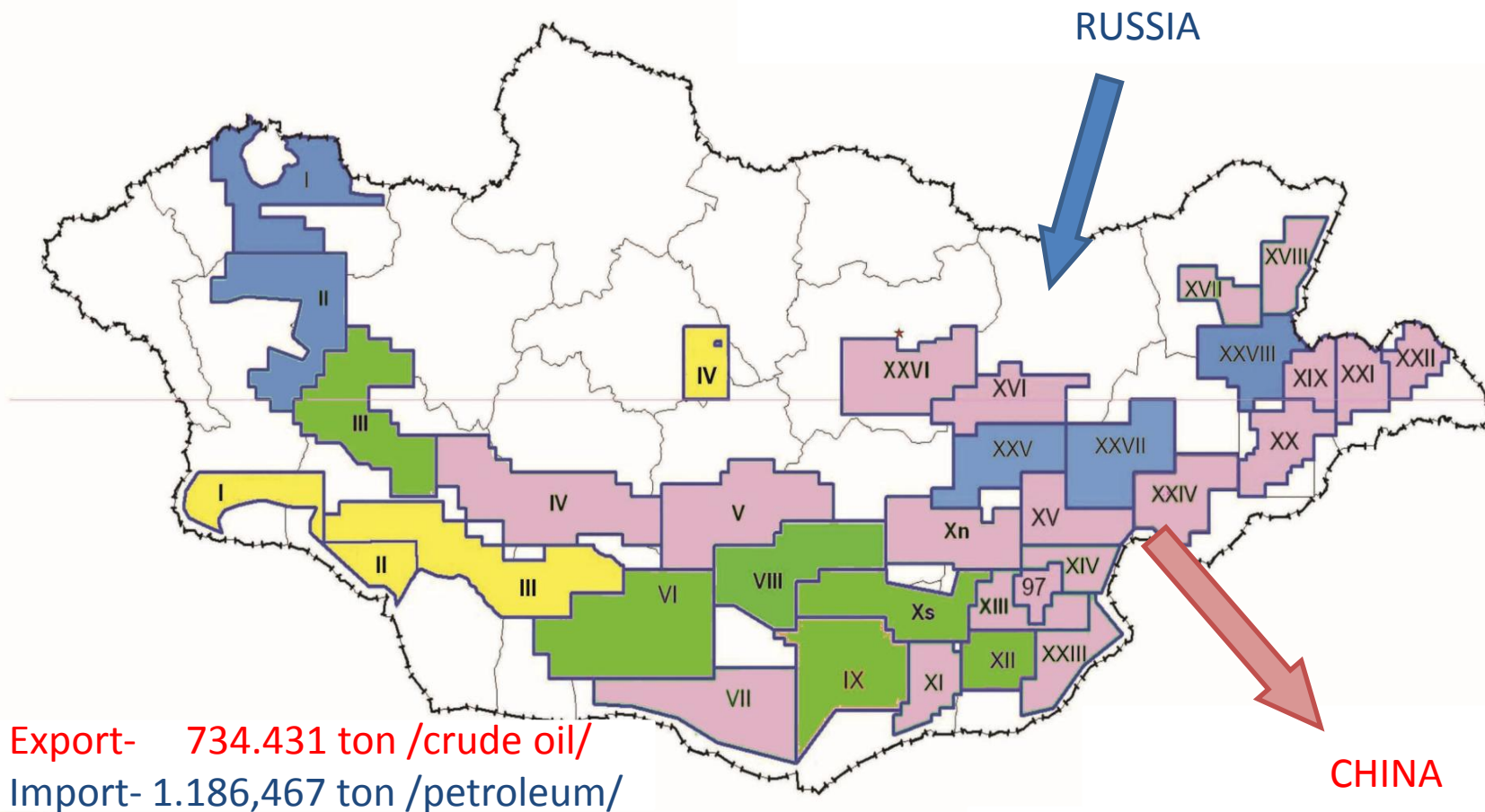
\$

₮

Stabilize the price

1\$ = 1,781.4₮

Export and import



PETROLEUM PRICE

1



-Import price
-Exchange rate /\$/ $1781.4 - 1400 = 381.4$

2



-Customs tax
-Excise tax
-VAT
Cabinet order

3



Domestic price **/interest/**



24

МОНГОЛ УЛСЫН ЗАСГИЙН ГАЗРЫН ТОГТООЛ

No	Tugrigs per ton /Before/		Tugrigs per ton /Now/			Custom duty tax	
	Gasoline		Diesel	Gasoline			Diesel
	Below 90 octane	Above 90 octane		Below 90 octane	Above 90 octane		
1	130,000		109,000	30,000	-	30,000	1%



Thank you