

# CUSTOMS DUTIES AND OTHER TAXES

## *1. Import duty rates*

Chapter	Heading	HS Code	Description of goods	Customs duty rates	
01	01.04		<b>Live animals</b>	5	
		0101.10.00	Pure-bred breeding horses	0	
		0102.10.00	Pure-bred breeding bovine animals	0	
		0103.10.00	Pure-bred breeding swine	0	
			Sheep and goats	0	
02			<b>Meat and edible meat offal</b>	5	
03			<b>Fish and crustaceans, molluscs and other aquatic invertebrates</b>	5	
04			<b>Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included</b>	5	
	04.07		<b>Birds' eggs</b>	15	
05			<b>Products of animal origin, not elsewhere specified or included</b>	5	
06			<b>Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage</b>	5	
07			<b>Edible vegetables and certain roots and tubers</b>	5	
	07.01		Potatoes	15	
		0703.10.00	Onions	15	
		0704.90.10	Cabbages	15	
		0706.10.10	Carrots	15	
		0706.10.20	Turnips	15	
	08			<b>Edible fruit and nuts; peel of citrus fruit or melons</b>	5
	09			<b>Coffee, tea, maté and spices</b>	5
10			<b>Cereals</b>	5	
11			<b>Products of the milling industry; malt; starches; inulin; wheat gluten</b>	5	

	11.01		<b>Flour</b>	
	11.02		<p><b>Provided the flour is imported through the Tsagaannuur port in Bayan-Ulgii province, Yarant port in Khovd province, borshoo port in Uvs province, Artssuuri port in Zavkhan province, and Burgastai port in Gobi-Altai province:</b></p> <p>Between 1 July – 1 April</p> <p>Between 1 April – 1 July</p> <p>Provided the import took place through other ports</p>	<p>15</p> <p>5</p> <p>15</p>
<b>12</b>			<b>Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder</b>	5
<b>13</b>			<b>Lac; gums, resins and other vegetable saps and extracts</b>	5
<b>14</b>			<b>Vegetable plaiting materials; vegetable products not elsewhere specified or included</b>	5
<b>15</b>			<b>Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes</b>	5
<b>16</b>			<b>Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates</b>	5
<b>17</b>			<b>Sugars and sugar confectionery</b>	5
<b>18</b>			<b>Cocoa and cocoa preparations</b>	5
<b>19</b>			<b>Preparations of cereals, flour, starch or milk; pastrycooks' product</b>	5
<b>20</b>			<b>Preparations of vegetables, fruit, nuts or other parts of plants</b>	5
<b>21</b>			<b>Miscellaneous edible preparations</b>	5
<b>22</b>			<b>Beverages, spirits and vinegar</b>	5
		2203.00.00	Beer made from malt	25
		2207.10.00	Undenatured ethyl alcohol of an alcoholic strength by volume of 80%	Prohibited
		2207.20.00	Denatured ethyl alcohol and other spirits	Prohibited
		2208.90.10	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80%	Prohibited
<b>23</b>			<b>Residues and waste from the food industries; prepared animal fodder</b>	5
<b>24</b>			<b>Tobacco and manufactured tobacco substitutes</b>	5

25			Salt; sulphur; earths and stone; plastering materials, lime and cement	5
26			Ores, slag and ash	5
27			Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	5
		2716.00.00	Electrical energy	5
28			Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	5
29			Organic chemicals	5
30			Pharmaceutical products	5
31			Fertilisers	5
32			Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	5
33			Essential oils and resinoids; perfumery, cosmetic or toilet preparations	5
34			Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster	5
35			Albuminoidal substances; modified starches; glues; enzymes	5
36			Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	5
37			Photographic or cinematographic goods	5
38			Miscellaneous chemical products	5
39			Plastics and articles thereof	5
40			Rubber and articles thereof	5
41			Raw hides and skins (other than furskins) and leather	5
42			Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)	5
43			Furskins and artificial fur; manufactures thereof	5
44			Wood and articles of wood; wood charcoal	5
45			Cork and articles of cork	5

46			<b>Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork</b>	5
47			<b>Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard</b>	5
48			<b>Paper and paperboard; articles of paper pulp, of paper or of paperboard</b>	5
49			<b>Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans.</b>	5
50			<b>Silk</b>	5
51			<b>Wool, fine or coarse animal hair; horsehair yarn and woven fabric</b>	5
52			<b>Cotton</b>	5
53			<b>Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn</b>	5
54			<b>Man-made filaments</b>	5
55			<b>Man-made staple fibres</b>	5
56			<b>Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof</b>	5
57			<b>Carpets and other textile floor coverings</b>	5
58			<b>Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery</b>	5
59			<b>Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use</b>	5
60			<b>Knitted or crocheted fabrics</b>	5
61			<b>Articles of apparel and clothing accessories, knitted or crocheted</b>	5
62			<b>Articles of apparel and clothing accessories, not knitted or crocheted</b>	5
63			<b>Other made up textile articles; sets; worn clothing and worn textile articles; rags</b>	5
64			<b>Footwear, gaiters and the like; parts of such articles</b>	5
65			<b>Headgear and parts thereof</b>	5
66			<b>Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof</b>	5
67			<b>Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair</b>	5
68			<b>Articles of stone, plaster, cement, asbestos, mica or similar materials</b>	5
69			<b>Ceramic products</b>	5
70			<b>Glass and glassware</b>	5
71			<b>Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coin</b>	5

72			<b>Iron and steel</b>	5
73			<b>Articles of iron or steel</b>	5
74			<b>Copper and articles thereof</b>	5
75			<b>Nickel and articles thereof</b>	5
76			<b>Aluminium and articles thereof</b>	5
78			<b>Lead and articles thereof</b>	5
79			<b>Zinc and articles thereof</b>	5
80			<b>Tin and articles thereof</b>	5
81			<b>Other base metals; cermets; articles thereof</b>	5
82			<b>Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal</b>	5
83			<b>Miscellaneous articles of base metal</b>	5
84			<b>Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof</b>	5
	84.71		Automatic data processing machines and units thereof; magnetic of optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included	0
		8473.30.00	Parts and accessories of the machines of Heading 84.71	0
85			<b>Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles</b>	5
	85.41		Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals	0
	85.42		Electronic integrated circuits	0
86			<b>Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds</b>	5
87			<b>Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof</b>	5
88			<b>Aircraft, spacecraft, and parts thereof</b>	5
89			<b>Ships, boats and floating structures</b>	5

<b>90</b>			<b>Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof</b>	5
	90.18		Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments	0
		9018.31.00	Syringes, with or without needles	5
	90.22		Apparatus based on the use of x-rays or of alpha, beta, gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, x-ray tubes and other x-ray generators, control panel and desks, screens, examination or treatment tables, chairs and the like	0
<b>91</b>			<b>Clocks and watches and parts thereof</b>	5
<b>92</b>			<b>Musical instruments; parts and accessories of such articles</b>	5
<b>93</b>			<b>Arms and ammunition; parts and accessories thereof</b>	5
<b>94</b>			<b>Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings</b>	5
<b>95</b>			<b>Toys, games and sports requisites; parts and accessories thereof</b>	5
<b>96</b>			<b>Miscellaneous manufactured articles</b>	5
<b>97</b>			<b>Works of art, collectors' pieces and antiques</b>	5

## ***2. Goods requiring export duty***

### **Certain raw materials with cattle origin:**

<b>HS Code</b>	<b>Description of goods</b>	<b>Export duty rate</b>
5102.19.41 5102.19.42	Camel mane wool, not washed	100 MNT per kg
5102.19.43 5102.19.44	Camel wool, other than mane wool, not washed	200 MNT per kg
4301.80.12 4103.90.40 4103.90.50	Raw furskins of Mongolians goats and kids	1500 MNT per unit /Special tax/

### **Wood:**

<b>HS Code</b>	<b>Description of goods</b>	<b>Unit measure</b>	<b>Duty rate /MNT/</b>
44.01 44.03	Wood in logs or billets	Cubic meter	150000
44.03 44.06	Roughly squared wood, railway sleepers of wood	Cubic meter	150000
44.07 44.09	Wood sawn, chipped lengthwise or otherwise shaped	Cubic meter	150000

### 3. Excise Duty

Excise duty rate imposed upon **imported vehicles** per unit /based on the period since the production year, engine capacity/:

№	Engine capacity /cubic centimeter/	Excise duty rate /in USD amount/			
		0-3 years	4-6 years	7-9 years	10 or more years
1.	1500 or lower	500	1000	2000	6000
2.	1501-2500	1500	2000	3000	7000
3.	2501-3500	2000	2500	4000	8000
4.	3501-4500	4500	5000	6500	10500
5.	4501 or higher	7000	7500	9000	13000

Excise duty rate imposed upon **alcohols, alcoholic drinks and tobacco products**:

No.	Description of goods requiring excise duty		Units of measurement	Excise duty rate /expressed in USD amount/
1	All types of alcohol:	Of an alcoholic strength by volume less than 40%	1 liter	5.00
		Of an alcoholic strength by volume 40% or more	1 liter	6.00
2	All types of wines:	Of an alcoholic strength by volume less than 35%	1 liter	1.50
		Of an alcoholic strength by volume 35% or more	1 liter	6.00
3	All types of beers		1 liter	0.20
4	Cigarettes and other similar tobacco products		100 units	1.20
5	Smoking tobacco and other similar tobacco products		1 kg	0.90



Excise duty rate for **diesel fuels** and **petroleum spirits** for motor vehicles /based on the ports of entry during import/:

No.	Names of border ports	Excise duty rate		
		Petroleum spirit for motor vehicles /amount of octane, determined by an analytical method/		Diesel fuel
		Up to 90	90 and more	
1	Tsagaannuur, Yarant, Borshoo, Artssuuri. Tes, Burgastai, Gashuunsukhait, Shiveekhuren, Bayankhoshuu, Bichigt, Khavirga	0,000	0,000	0,000
2	Khankh, Ulikhan Maikhan	0,000	0,000	0,000
3	Sukhbaatar, Zamiin-Uud, Ereentsav, Altanbulag	0,000	0,000	0,000

#### ***4. Tax on petroleum and diesel fuel***

Tax rate on **petroleum spirit** for motor vehicles and **diesel fuels**:

Description of goods	Per ton /MNT/
Petroleum spirit for motor vehicles (Amount of octane up to 90, determined by an analytical method)	20350
Petroleum spirit for motor vehicles (Amount of octane 90 or more, determined by an analytical method)	25700
Diesel fuel	2140