

# MONGOLIA

## Status of List of Reservations and Notifications at the Time of Signature

This document contains a provisional list of expected reservations and notifications to be made by Mongolia pursuant to Articles 28(7) and 29(4) of the Convention.

### **Article 2 – Interpretation of Terms**

#### ***Notification – Agreements Covered by the Convention***

Pursuant to Article 2(1)(a)(ii) of the Convention, Mongolia wishes the following agreements to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
1	Convention between Mongolia and the Republic of Austria with respect to taxes on income and on capital	Austria	Original	03-07-2003	01-10-2004
2	Agreement between the Government of Mongolia and the Government of the Republic of Belarus for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property	Belarus	Original	28-05-2001	12-03-2007
3	Agreement between Mongolia and the Kingdom of Belgium for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Belgium	Original	26-09-1995	30-03-2000
4	Convention between Mongolia and the Republic of Bulgaria for the avoidance of double taxation with respect to taxes on income and on capital	Bulgaria	Original	28-02-2000	17-02-2003
5	Convention between the Government of Mongolia and the Government of Canada for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital	Canada	Original	27-05-2002	20-12-2002

6	Agreement between the Government of the Mongolian People's Republic and the Government of the People's Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	China	Original	26-08-1991	23-06-1992
7	Agreement between Mongolia and the Czech Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Czech Republic	Original	27-02-1997	22-06-1998
8	Convention between the Government of Mongolia and the Government of the Republic of France for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	France	Original	18-04-1996	01-12-1998
9	Agreement between Mongolia and the Federal Republic of Germany for the avoidance of double taxation with respect to taxes on income and capital	Germany	Original	26-06-1991	23-06-1996
10	Convention between Mongolia and the Republic of Hungary for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Hungary	Original	13-09-1994	14-04-1998
11	Agreement between the Government of Mongolia and the Government of the Republic of India for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	India	Original	22-02-1994	29-03-1996
12	Agreement between the Government of Mongolia and the Government of the Republic of Indonesia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Indonesia	Original	02-07-1996	07-01-2000
13	Convention between the Government of Mongolia and	Italy	Original	11-09-2003	15-12-2021

	the Government of the Italian Republic for the avoidance of double taxation with respect to taxes on income and on capital and the prevention of fiscal evasion				
14	Agreement between the Government of Mongolia and the Government of the Republic of Kazakhstan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Kazakhstan	Original	12-03-1998	02-12-1999
15	Convention between Mongolia and the Republic of Korea for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Korea (Rep.)	Original	17-04-1992	06-06-1993
16	Agreement between the Government of Mongolia and the Government of the Kyrgyz Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Kyrgyzstan	Original	04-12-1999	15-09-2004
17	Agreement between the Government of Mongolia and the Government of Malaysia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Malaysia	Original	27-07-1995	07-11-1996
18	Agreement between the Government of Mongolia and the Government of the Democratic People's Republic of Korea for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	North Korea	Original	19-11-2003	01-07-2004
19	Agreement between the Government of Mongolia and the Government of the Republic of Poland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Poland	Original	18-04-1997	21-07-2001

20	Agreement between the Government of Mongolia and the Government of the Republic of the Russian Federation for the avoidance of double taxation with respect to taxes on income and capital	Russia	Original	05-04-1995	22-05-1997
21	Agreement between the Government of Mongolia and the Government of the Republic of Singapore for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Singapore	Original	10-10-2002	22-10-2004
22	Agreement between Mongolia and the Swiss Confederation for the avoidance of double taxation with respect to taxes on income and on capital	Switzerland	Original	20-09-1999	25-06-2002
23	Agreement between Mongolia and the Republic of Turkey for the avoidance of double taxation with respect to taxes on income and the prevention of fiscal evasion	Turkey	Original	12-09-1995	30-12-1996
24	Agreement between the Government of Mongolia and the Cabinet of Ministers of Ukraine for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Ukraine	Original	01-07-2002	03-11-2006
25	Convention between the Government of Mongolia and the Government of the United Kingdom of Great Britain and Northern Ireland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital	United Kingdom	Original	23-04-1996	04-12-1996
26	Agreement between the Government of Mongolia and the Government of the Socialist Republic of Vietnam for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Vietnam	Original	09-05-1996	11-10-1996

## Article 3 – Transparent Entities

### ***Reservation***

Pursuant to Article 3(5)(a) of the Convention, Mongolia reserves the right for the entirety of Article 3 not to apply to its Covered Tax Agreements.

## Article 4 – Dual Resident Entities

### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 4(4) of the Convention, Mongolia considers that the following agreements contain a provision described in Article 4(2) that is not subject to a reservation under Article 4(3)(b) through (d). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Austria	Article 4(3)
2	Belarus	Article 4(3)
3	Belgium	Article 4(3)
4	Bulgaria	Article 4(3)
5	Canada	Articles 4(3) and 4(4)
6	China	Article 4(3)
7	Czech Republic	Article 4(3)
8	France	Article 4(3)
9	Germany	Article 4(3)
10	Hungary	Article 4(3)
11	India	Article 4(3)
12	Indonesia	Article 4(3)
13	Italy	Article 4(3)
14	Kazakhstan	Article 4(3)

15	Korea (Rep.)	Article 4(3)
16	Kyrgyzstan	Article 4(3)
17	Malaysia	Article 4(3)
18	North Korea	Article 4(3)
19	Poland	Article 4(3)
20	Russia	Article 4(3)
21	Singapore	Article 4(3)
22	Switzerland	Article 4(3)
23	Turkey	Article 4(3)
24	Ukraine	Article 4(3)
25	United Kingdom	Article 4(3)
26	Vietnam	Article 4(3)

## Article 5 – Application of Methods for Elimination of Double Taxation

### ***Reservation***

Pursuant to Article 5(8) of the Convention, Mongolia reserves the right for the entirety of Article 5 not to apply with respect to all of its Covered Tax Agreements.

## Article 6 – Purpose of a Covered Tax Agreement

### ***Notification of Choice of Optional Provisions***

Pursuant to Article 6(6) of the Convention, Mongolia hereby chooses to apply Article 6(3).

### ***Notification of Existing Preamble Language in Listed Agreements***

Pursuant to Article 6(5) of the Convention, Mongolia considers that the following agreements are not within the scope of a reservation under Article 6(4) and contain preamble language described in Article 6(2). The text of the relevant preamble paragraph is identified below.

<b>Listed Agreement Number</b>	<b>Other Contracting Jurisdiction</b>	<b>Preamble text</b>
1	Austria	Desiring to conclude a Convention with respect to taxes on income and on capital,
2	Belarus	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property,
3	Belgium	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
4	Bulgaria	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital
5	Canada	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
6	China	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
7	Czech Republic	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
8	France	Désireux de conclure une convention en vue d'éviter les doubles impositions et de prévenir l'évasion et la fraude fiscales en matière d'impôts sur le revenu et sur la fortune,
9	Germany	Desiring <to promote their mutual economic relations> by removing fiscal obstacles,
10	Hungary	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital,
11	India	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital:
12	Indonesia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
13	Italy	Desiring to conclude a Convention to avoid double taxation with respect to taxes on income and on capital and to prevent fiscal evasion
14	Kazakhstan	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
15	Korea (Rep.)	Desiring to conclude a Convention for the avoidance of double taxation and prevention of fiscal evasion with respect to taxes on income,

16	Kyrgyzstan	Desiring <to develop and strengthen economic, scientific, technical and cultural cooperation and> for the purpose to avoid double taxation of income and capital,
17	Malaysia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect on income,
18	North Korea	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital <and with a view to promote economic cooperation between the two countries>,
19	Poland	Desiring <to promote and strengthen the economic relations between the two countries> by removing fiscal obstacles
20	Russia	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and capital <and with a view to promote economic cooperation between the two countries>,
21	Singapore	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
22	Switzerland	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital
23	Turkey	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on Income <and with a view to promote economic cooperation between the two countries>
24	Ukraine	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
25	United Kingdom	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital <and with a view to promoting economic co-operation between the two countries>:
26	Vietnam	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect on income,

#### ***Notification of Listed Agreements Not Containing Existing Preamble Language***

Pursuant to Article 6(6) of the Convention, Mongolia considers that the following agreements do not contain preamble language referring to a desire to develop an economic relationship or to enhance co-operation in tax matters.

Listed Agreement Number	Other Contracting Jurisdiction
1	Austria
2	Belarus
3	Belgium
4	Bulgaria
5	Canada

6	China
7	Czech Republic
8	France
10	Hungary
11	India
12	Indonesia
13	Italy
14	Kazakhstan
15	Korea (Rep.)
17	Malaysia
21	Singapore
22	Switzerland
24	Ukraine
26	Vietnam

## Article 7 – Prevention of Treaty Abuse

### ***Notification of Choice of Optional Provisions***

Pursuant to Article 7(17)(b) of the Convention, Mongolia hereby chooses to apply Article 7(4).

Pursuant to Article 7(17)(d) of the Convention, Mongolia hereby chooses to apply Article 7(7)(a).

### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 7(17)(a) of the Convention, Mongolia considers that the following agreements are not subject to a reservation described in Article 7(15)(b) and contain a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
13	Italy	Article 29(1)
14	Kazakhstan	Articles 11(8) and 12(7)
25	United Kingdom	Articles 10(6), 11(10), 12(7), 22(4) and 25(2)

## Article 8 – Dividend Transfer Transactions

### Notification of Existing Provisions in Listed Agreements

Pursuant to Article 8(4) of the Convention, Mongolia considers that the following agreements contain a provision described in Article 8(1) that is not subject to a reservation described in Article 8(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Austria	Article 10(1)a)
3	Belgium	Article 10(2)a)
5	Canada	Article 10(2)a)
8	France	Article 10(2)a)
9	Germany	Article 10(1)a)
10	Hungary	Article 10(2)a)
13	Italy	Article 10(2)a)
21	Singapore	Article 10(2)a)
22	Switzerland	Article 10(2)a)
25	United Kingdom	Article 10(2)a)

## Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property

### Notification of Choice of Optional Provisions

Pursuant to Article 9(8) of the Convention, Mongolia hereby chooses to apply Article 9(4).

### Notification of Existing Provisions in Listed Agreements

Pursuant to Article 9(7) of the Convention, Mongolia considers that the following agreements contain a provision described in Article 9(1). The article and paragraph number of each such provision is identified below.

<b>Listed Agreement Number</b>	<b>Other Contracting Jurisdiction</b>	<b>Provision</b>
5	Canada	Article 13(4)
6	China	Article 13(4)
8	France	Article 13(1)b)
11	India	Article 13(4)
15	Korea (Rep.)	Article 13(4)
16	Kyrgyzstan	Article 13(4)
18	North Korea	Article 13(4)
19	Poland	Article 13(4)
21	Singapore	Article 13(2)
24	Ukraine	Article 13(4)
25	United Kingdom	Article 13(2)
26	Vietnam	Article 14(4)

## **Article 11– Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents**

### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 11(4) of the Convention, Mongolia considers that the following agreement contains a provision described in Article 11(2). The article and paragraph number of each such provision is identified below.

<b>Listed Agreement Number</b>	<b>Other Contracting Jurisdiction</b>	<b>Provision</b>
25	United Kingdom	Article 3(3)

## Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionaire Arrangements and Similar Strategies

### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 12(5) of the Convention, Mongolia considers that the following agreements contain a provision described in Article 12(3)(a). The article and paragraph number of each such provision is identified below.

<b>Listed Agreement Number</b>	<b>Other Contracting Jurisdiction</b>	<b>Provision</b>
1	Austria	Article 5(5)
2	Belarus	Article 5(5)
3	Belgium	Article 5(5)
4	Bulgaria	Article 5(5)
5	Canada	Article 5(5)
6	China	Article 5(5)
7	Czech Republic	Article 5(5)a)
8	France	Article 5(5)
9	Germany	Article 5(5)
10	Hungary	Article 5(5)
11	India	Article 5(4)
12	Indonesia	Article 5(5)a)
13	Italy	Article 5(4)
14	Kazakhstan	Article 5(5)
15	Korea (Rep.)	Article 5(5)
16	Kyrgyzstan	Article 5(5)

17	Malaysia	Article 5(5)a)
18	North Korea	Article 5(5)a)
19	Poland	Article 5(5)
20	Russia	Article 5(4)
21	Singapore	Article 5(5)
22	Switzerland	Article 5(5)
23	Turkey	Article 5(4)
24	Ukraine	Article 5(5)a)
25	United Kingdom	Article 5(5)
26	Vietnam	Article 5(5)a)

Pursuant to Article 12(6) of the Convention, Mongolia considers that the following agreements contain a provision described in Article 12(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Austria	Article 5(6)
2	Belarus	Article 5(7)
3	Belgium	Article 5(6)
4	Bulgaria	Article 5(7)
5	Canada	Article 5(6)
6	China	Article 5(6)
7	Czech Republic	Article 5(7)
8	France	Article 5(6)

9	Germany	Article 5(6)
10	Hungary	Article 5(6)
11	India	Article 5(5)
12	Indonesia	Article 5(7)
13	Italy	Article 5(5)
14	Kazakhstan	Article 5(7)
15	Korea (Rep.)	Article 5(6)
16	Kyrgyzstan	Article 5(6)
17	Malaysia	Article 5(6)
18	North Korea	Article 5(7)
19	Poland	Article 5(6)
20	Russia	Article 5(5)
21	Singapore	Article 5(6)
22	Switzerland	Article 5(6)
23	Turkey	Article 5(5)
24	Ukraine	Article 5(6)
25	United Kingdom	Article 5(6)
26	Vietnam	Article 5(7)

## **Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions**

### ***Notification of Choice of Optional Provisions***

Pursuant to Article 13(7) of the Convention, Mongolia hereby chooses to apply Option A under Article 13(1).

### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 13(7) of the Convention, Mongolia considers that the following agreements contain a provision described in Article 13(5)(a). The article and paragraph number of each such provision is identified below.

<b>Listed Agreement Number</b>	<b>Other Contracting Jurisdiction</b>	<b>Provision</b>
1	Austria	Article 5(4)
2	Belarus	Article 5(4)
3	Belgium	Article 5(4)
4	Bulgaria	Article 5(4)
5	Canada	Article 5(4)
6	China	Article 5(4)
7	Czech Republic	Article 5(4)
8	France	Article 5(4)
9	Germany	Article 5(4)
10	Hungary	Article 5(4)
11	India	Article 5(3)
12	Indonesia	Article 5(4)
13	Italy	Article 5(3)
14	Kazakhstan	Article 5(4)

15	Korea (Rep.)	Article 5(4)
16	Kyrgyzstan	Article 5(4)
17	Malaysia	Article 5(3)
18	North Korea	Article 5(4)
19	Poland	Article 5(4)
20	Russia	Article 5(3)
21	Singapore	Article 5(4)
22	Switzerland	Article 5(4)
23	Turkey	Article 5(3)
24	Ukraine	Article 5(4)
25	United Kingdom	Article 5(4)
26	Vietnam	Article 5(4)

## Article 16 – Mutual Agreement Procedure

### ***Reservations***

Pursuant to Article 16(5)(a) of the Convention, Mongolia reserves the right for the first sentence of Article 16(1) not to apply to its Covered Tax Agreements on the basis that it intends to meet the minimum standard for improving dispute resolution under the OECD/G20 BEPS Package by ensuring that under each of its Covered Tax Agreements (other than a Covered Tax Agreement that permits a person to present a case to the competent authority of either Contracting Jurisdiction), where a person considers that the actions of one or both of the Contracting Jurisdictions result or will result for that person in taxation not in accordance with the provisions of the Covered Tax Agreement, irrespective of the remedies provided by the domestic law of those Contracting Jurisdictions, that person may present the case to the competent authority of the Contracting Jurisdiction of which the person is a resident or, if the case presented by that person comes under a provision of a Covered Tax Agreement relating to non-discrimination based on nationality, to that of the Contracting Jurisdiction of which that person is a national; and the competent authority of that Contracting Jurisdiction will implement a bilateral notification or consultation process with the competent authority of the other Contracting Jurisdiction for cases in which the competent authority to which the mutual agreement procedure case was presented does not consider the taxpayer's objection to be justified.

Pursuant to Article 16(5)(c) of the Convention, Mongolia reserves the right for the second sentence of Article 16(2) not to apply to its Covered Tax Agreements on the basis that for the purposes of all of its Covered Tax Agreements it intends to meet the minimum standard for improving dispute resolution under the OECD/G20 BEPS package by accepting, in its bilateral treaty negotiations, a treaty provision providing that:

- A) the Contracting Jurisdictions shall make no adjustment to the profits that are attributable to a permanent establishment of an enterprise of one of the Contracting Jurisdictions after a period that is mutually agreed between both Contracting Jurisdictions from the end of the taxable year in which the profits would have been attributable to the permanent establishment (this provision shall not apply in the case of fraud, gross negligence or wilful default); and
- B) the Contracting Jurisdictions shall not include in the profits of an enterprise, and tax accordingly, profits that would have accrued to the enterprise but that by reason of the conditions referred to in a provision in the Covered Tax Agreement relating to associated enterprises have not so accrued, after a period that is mutually agreed between both Contracting Jurisdictions from the end of the taxable year in which the profits would have accrued to the enterprise (this provision shall not apply in the case of fraud, gross negligence or wilful default).

#### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 16(6)(b)(i) of the Convention, Mongolia considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

<b>Listed Agreement Number</b>	<b>Other Contracting Jurisdiction</b>	<b>Provision</b>
5	Canada	Article 25(1), second sentence
13	Italy	Article 26(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, Mongolia considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

<b>Listed Agreement Number</b>	<b>Other Contracting Jurisdiction</b>	<b>Provision</b>
1	Austria	Article 26(1), second sentence
2	Belarus	Article 26(1), second sentence
3	Belgium	Article 25(1), second sentence
4	Bulgaria	Article 26(1), second sentence
6	China	Article 25(1), second sentence
7	Czech Republic	Article 26(1), second sentence
8	France	Article 25(1), second sentence
9	Germany	Article 25(1), second sentence
10	Hungary	Article 25(1), second sentence
11	India	Article 26(1), second sentence
12	Indonesia	Article 25(1), second sentence
14	Kazakhstan	Article 25(1), second sentence
15	Korea (Rep.)	Article 25(1), second sentence
16	Kyrgyzstan	Article 25(1), second sentence
17	Malaysia	Article 26(1), second sentence
18	North Korea	Article 26(1), second sentence
19	Poland	Article 26(1), second sentence
20	Russia	Article 26(1), second sentence
21	Singapore	Article 25(1), second sentence
22	Switzerland	Article 25(1), second sentence

24	Ukraine	Article 26(1), second sentence
26	Vietnam	Article 26(1), second sentence

### ***Notification of Listed Agreements Not Containing Existing Provisions***

Pursuant to Article 16(6)(d)(i) of the Convention, Mongolia considers that the following agreements do not contain a provision described in Article 16(4)(c)(i).

<b>Listed Agreement Number</b>	<b>Other Contracting Jurisdiction</b>
16	Kyrgyzstan
26	Vietnam

Pursuant to Article 16(6)(d)(ii) of the Convention, Mongolia considers that the following agreements do not contain a provision described in Article 16(4)(c)(ii).

<b>Listed Agreement Number</b>	<b>Other Contracting Jurisdiction</b>
3	Belgium
16	Kyrgyzstan
25	United Kingdom

### **Article 17 – Corresponding Adjustments**

#### ***Reservations***

Pursuant to Article 17(3)(a) of the Convention, Mongolia reserves the right for the entirety of Article 17 not to apply to its Covered Tax Agreements that already contain a provision described in Article 17(2). The following agreements contain provisions that are within the scope of this reservation.

<b>Listed Agreement Number</b>	<b>Other Contracting Jurisdiction</b>	<b>Provision</b>
1	Austria	Article 9(2)
2	Belarus	Article 9(2)
4	Bulgaria	Article 9(2)
6	China	Article 9(2)
8	France	Article 9(2)
10	Hungary	Article 9(2)
12	Indonesia	Article 9(2)
13	Italy	Article 9(2)
14	Kazakhstan	Article 9(2)
15	Korea (Rep.)	Article 9(2)
18	North Korea	Article 9(2)
20	Russia	Article 9(2)
23	Turkey	Article 9(2)
25	United Kingdom	Article 9(2)

Pursuant to Article 17(3)(c) of the Convention, Mongolia reserves the right for the entirety of Article 17 not to apply to its Covered Tax Agreements on the basis that in its bilateral treaty negotiations it shall accept a treaty provision of the type contained in Article 17(1), provided that the Contracting Jurisdictions were able to reach agreement on that provision and on the provisions described in Article 16(5)(c)(ii).