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MONGOLIAN ASSOCIATION OF CERTIFIED TAX CONSULTANTS



ABOUT OUR ASSOCIATION

Mongolian Association of Certified Tax Consultants was established on December 23, 2004 by the joint initiative of Ministry of Finance, General Taxation Department, representatives of audit and business organizations, other scholars and researchers under the name of “TINZ Association of Certified Tax Accountants and Consultants”

With organizing of first training program in May of 2005, foundation of legally recognized tax service was laid out and relations within legislated environment have began to develop.

With approval of “Law on Certified Tax Consultancy Service” December 25, 2012 the legal environment was created and Mongolian Association of Certified Tax Consultants legally obtained its name it bears now.

As of 2016, MACTC operates with around 1,000 members, professionals, and 50 companies, corporations with special tax service licenses.

IV all-member Certified Tax Consultants’ Meeting was held in 12th May 2017.

IV All member Meeting



Certified Tax Consultants





President and Chairman of the
Board of Directors Doctor
G.ALTANZAYA

GREETING

I would like to express my gratitude and I extend my warm greetings to all of you, our members, tax professionals, consultants, tax payers, business associates and our supporters, who so generously contributed to the development of tax consultant services in Mongolia.

Foundation of Mongolia's professional tax consulting service was laid out in 2004 and after 8 years in 2012 "Law on Certified Tax Consultancy Service" was passed. The passage of this law officially recognized the need and necessity of professional tax service based on self-assessment and self-reporting and established legal environment for tax consulting services.

Mongolian Association of Certified Tax Consultants is a non-profit organization that contributes significantly to improving and fostering relations in tax services with a mission to create "humane, democratic, and just" tax environment.

Our members and supporters highly value the independent, high quality services and trust of customers. We serve as a reliable bridge in the legally bound relationships which involve tax payers and other related parties.

I'm pleased to say that past years were productive and full of accomplishments and years of achievement and progress. Our association devoted much efforts and time into introducing and promoting professional tax services and educating the public as well as professionals on what actually professional tax service is, what's our value, how professional tax service work, and all these are vital in developing and improving "relations in tax services" where a role of tax professionals is significant.

I'm grateful to say that Mongolian Association of Certified Tax Consultants (MACTC) is a member of Asia Oceania Tax Consultants' Association (AOTCA), an organization that mentors and supports us through its professional advice and cooperation. I'm proud to say that Mongolian Association of Certified Tax Consultants (MACTC) has been selected to organize 2018 annual AOTCA conference in Ulaanbaatar, Mongolia.

Our association is always open to qualified individuals and organizations for cooperation in exchanging professionals, training and improving the skills of tax consultants, academic and professional research, and other works that considered useful and important in training tax professionals.

May our cooperation be successful and full of achievements! May the professional tax services have bright future, new opportunities and extensive global reach!

OUR VISION AND STRATEGY:

Provide professional, humane, democratic, and just services in taxation, and establish equal right environment in the relationship.

OUR GOAL:

Set and implement high professional standards in tax services rendered from a pool of extensive knowledge and skills.

MOTTO:

Professional service by certified team;

DIRECTIONS IN OUR ASSOCIATION'S WORK



PROVIDE ADMINISTRATIVE METHODOLOGY AND PROFESSIONAL ASSISTANCE TO TAX SERVICE



PROTECT THE INTERESTS AND RIGHTS OF ASSOCIATION'S MEMBERS



IMPLEMENT AND MONITOR THE IMPLEMENTATION OF THE "LAW OF CERTIFIED TAX CONSULTANCY SERVICE"

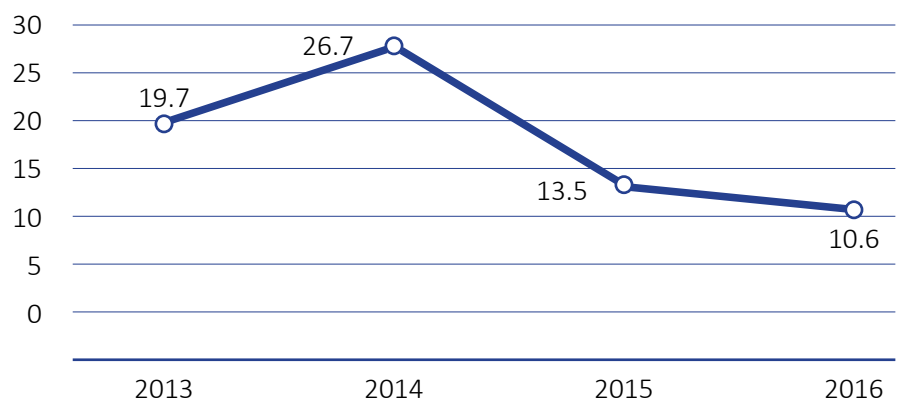


IMPROVE THE ADMINISTERING OF THE ASSOCIATION THROUGH IMPLEMENTING AN OPEN AND GOOD GOVERNANCE STRUCTURE

MEMBERSHIP

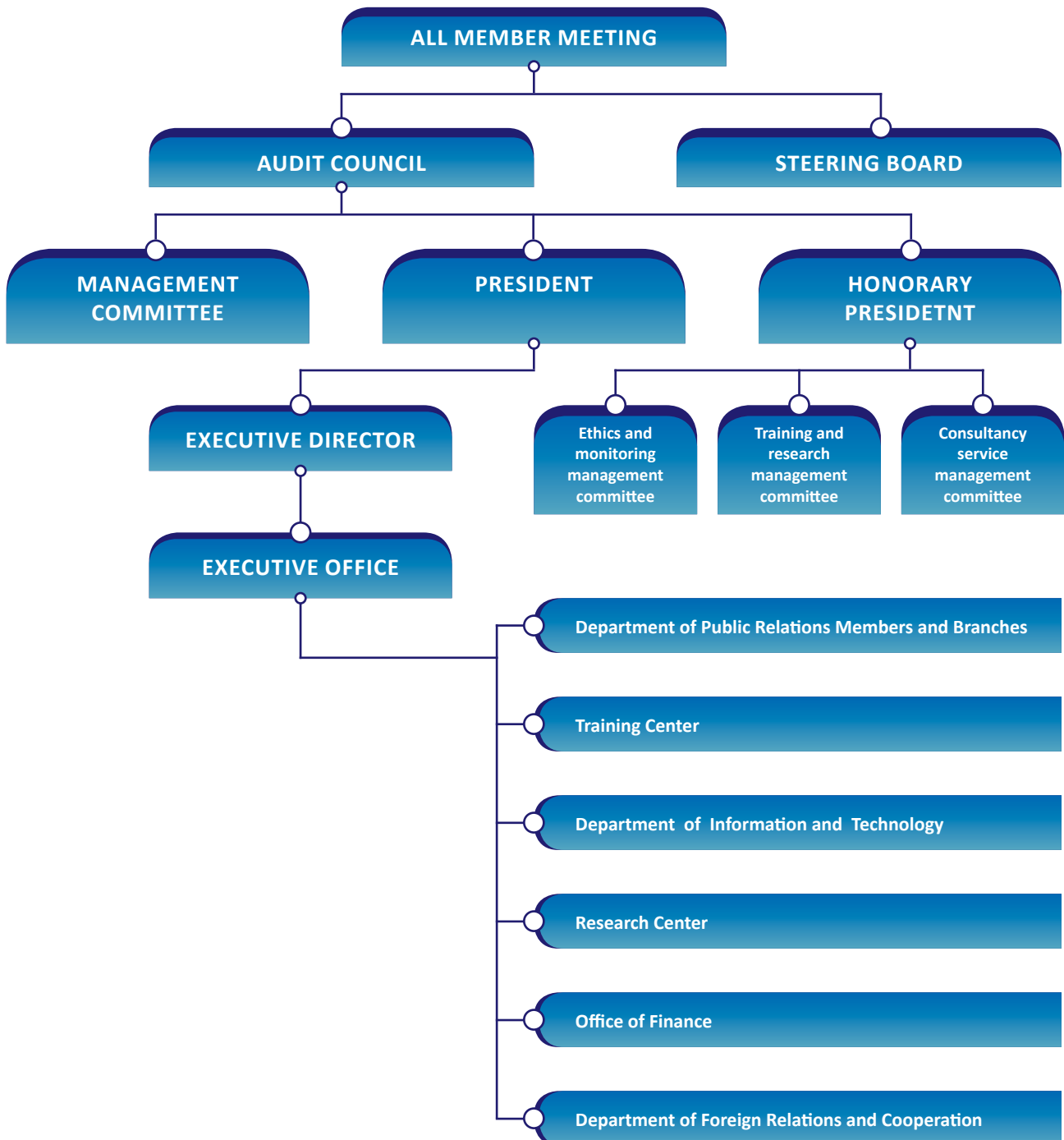


MEMBERSHIP GROWTH



MONGOLIAN ASSOCIATION OF GERTIFIED TAX CONSULTANTS

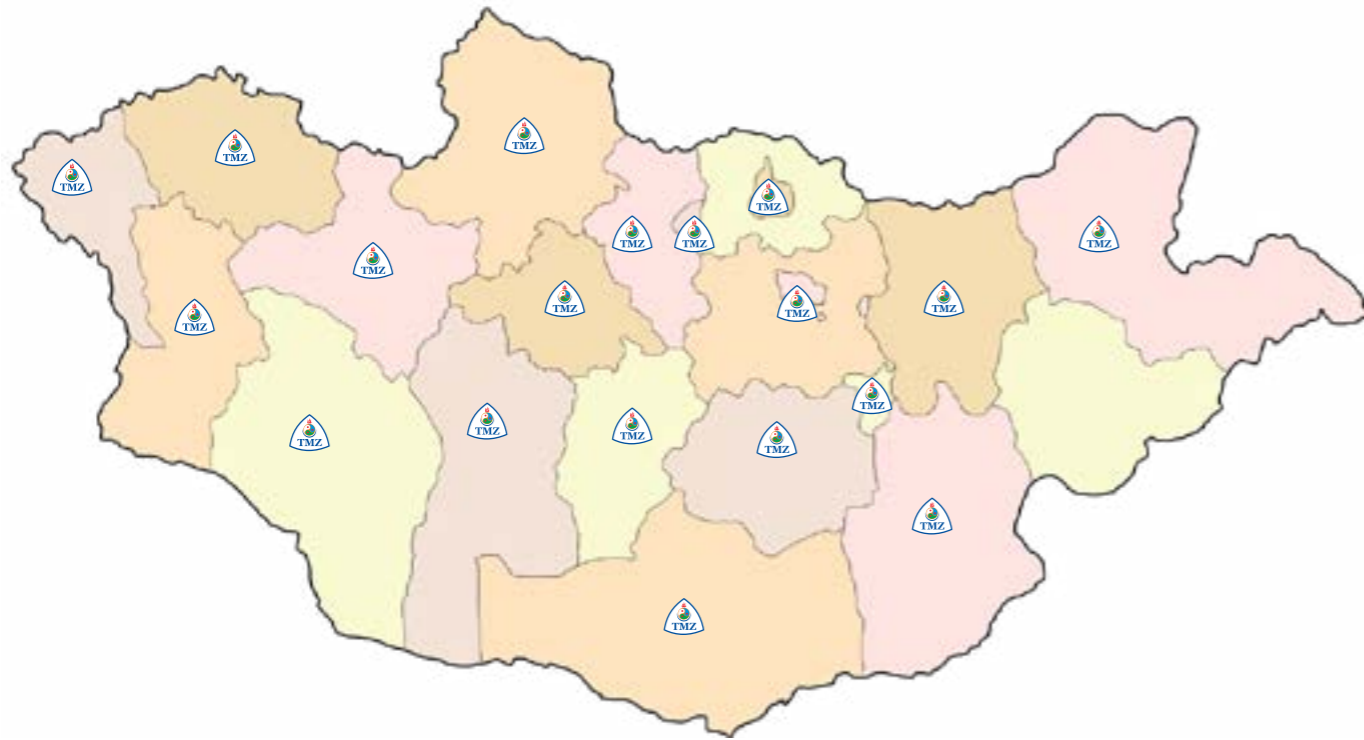
ORGANIZATION



THE TMZ CONGRESS

As the top authority it has rights to adopt changes to the Association's Charter, discuss and evaluate reports, elect members of management boards and to define primary actions to be taken in the next 4 years.

WE OPERATE IN 17 PROVINCES



DUTIES AND OPERATING DIRECTIONS OF PROVINCIAL BRANCHES OF THE ASSOCIATION

- Conduct registration of members of the branch
- Operate in accordance with directions and plans of the Association
- Exchange information for and between members and the Association
- Collect membership dues and report
- Organize educational trainings and seminars for taxpayers in accordance with directions given and schedules approved by the Association.

HISTORICAL TIMELINE

2004
Association of Certified Tax Accountants known as "TINZ" was established

2005
Organized first TINZ exam for certification and training course

2008
Concluded an agreement of cooperation with "Japan Federation of Certified Tax Accountants' Association" (CCPTAA) and Federation of Certified Tax Accountants' Association of Chiba province. Domestic provincial branches were established.

2006
Foundation of TINZ foreign relations has been laid
Published "Shine Khishigten" newspaper
Organized the first conference on theory and practice of taxation in cooperation with General Department of Taxation.

2007
"Who knows tax laws best?" academic contest for students, organized jointly with General Department of Taxation, became a tradition

2010
The First edition of "Tax & Business" journal was published.
Mongolia and Japan joint forum was organized.
Rules of handling of financial discrepancies were approved.

2009
Association's first "honorary members" title was conferred on Japanese citizens, Hirano Yoshika and Okuda Takashi.
Extended cooperation with state organizations.

2011
The First consultative conference of the sector was organized.

2012
A legislative proposal bill "Law of Certified Tax Consultancy Service" was passed and became a law.
"Honorary member" title was conferred on Ms.Ts. Davaasuren, a member of the Parliament

2015
Australian government scholarships were awarded.
"Taxation" - the first online Olympics were organized
Certified Tax Consultants first forum was organized.

2014
Celebrated 10th anniversary of the Association.
Tomas Lee, the President of AOTCA visited Mongolia
International forum "System of certified tax consultants' service" was organized.

2013
The First TINZ member "oath" ceremony was held
Signed memorandum of cooperation with Vietnam Association of Certified Tax Consultants

2017
"Who knows tax laws best?" educational TV program contest was held.
IV all-member Certified Tax Consultants' Meeting was held

2018
AOTCA-2018 conference would be hosted in Ulaanbaatar, Mongolia

2016
"Tax & Business" journal registered with International Standard Serial Number (ISSN) and received its international standardized code.
"Tax education and training" international academic conference was held.
"Mongolia and Japan system of certified tax consultants' service" international conference was held

TRAINING

MACTC worked with a goal to constantly improve the quality of training of professionals in the framework of “Preparing skilled professionals and quality training.”

- PREPARATION COURSE
- EXTENSION COURSE
- PERSONAL DEVELOPMENT COURSE
- RESEARCH BASED COURSE

PUBLICATIONS

- Shine Khishigten newspaper. It has been accessible since 2006.
- www.cpta.mn website has been operated since 2009.
- Tax & Business journal. It has been issued on quarterly basis since 2010.
- 2017 Tax & Business journal published in English
- 2017 English version of Tax & Business journal changed its name to “Mongolia’s Tax & Business Guide” and registered with international ISSN service as independent, professional journal
- The TMZ makes sure that books and manuals are published for training sessions and new editions are provided and used every time they are issued. Books and manuals issued by TMZ are as follows.



A Research Council team consisting of 13 members operates at the center and it's positioned to direct the center's research work, produce professional advice and consultancy where it can be used in decision making by authorities.

RESEARCH COUNCIL





PUBLIC ACTIVITIES:

We organize following events on regular basis for our members-professionals, supporters and member organizations.

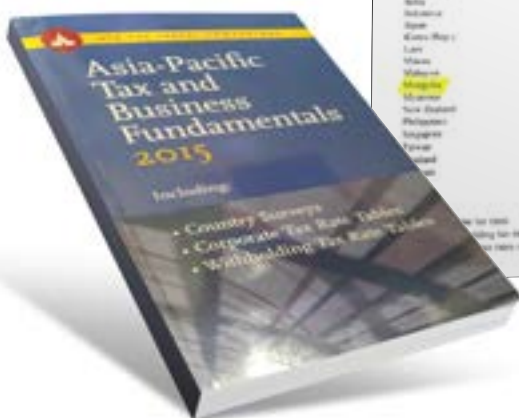
- Certified Tax Consultants' Forum
- "Academic analysis" "Theory and Practice" conferences
- Discussion and seminars, workshop
- "Who knows tax laws best?" academic contest among college and university students
- Tax accounting Olympics

- Joined AOTCA as a member organization in 2002 and has been active and participating, on regular basis, in the conferences and other measures organized by AOTCA.
- Concluded the Agreement of Cooperation with the Korean Association of Certified Tax Accountants \KACPTA\ in 2006.
- Concluded the Agreement with Japan Federation of Certified Public Tax Accountants' Association \JFCPTA\ and Chiba Certified Public Tax Accountants' Association \CCPTAA\, Japan in 2009;
- Memorandum of cooperation was signed in 2013 with Vietnam Tax Consultants' Association
- Signed an agreement in 2014 with IBFD for contributing right to its products including Help & Brochure.
- Australian government scholarships were awarded. 2015

INTERNATIONAL COOPERATION:



Table of Contents	
Introduction	1
1. Economic Overview	1
2. Country Profiles	1
3. Business	1
4. Finance	1
5. Taxation	1
6. Labor	1
7. Social Security	1
8. Intellectual Property	1
9. Environmental	1
10. Energy	1
11. Health	1
12. Education	1
13. Culture	1
14. Sports	1
15. Media	1
16. Science and Technology	1
17. Environment	1
18. International	1
19. Index	1
20. Appendix	1
21. Glossary	1
22. Bibliography	1
23. Index	1
24. Appendix	1
25. Glossary	1
26. Bibliography	1
27. Index	1
28. Appendix	1
29. Glossary	1
30. Bibliography	1
31. Index	1
32. Appendix	1
33. Glossary	1
34. Bibliography	1
35. Index	1
36. Appendix	1
37. Glossary	1
38. Bibliography	1
39. Index	1
40. Appendix	1
41. Glossary	1
42. Bibliography	1
43. Index	1
44. Appendix	1
45. Glossary	1
46. Bibliography	1
47. Index	1
48. Appendix	1
49. Glossary	1
50. Bibliography	1
51. Index	1
52. Appendix	1
53. Glossary	1
54. Bibliography	1
55. Index	1
56. Appendix	1
57. Glossary	1
58. Bibliography	1
59. Index	1
60. Appendix	1
61. Glossary	1
62. Bibliography	1
63. Index	1
64. Appendix	1
65. Glossary	1
66. Bibliography	1
67. Index	1
68. Appendix	1
69. Glossary	1
70. Bibliography	1
71. Index	1
72. Appendix	1
73. Glossary	1
74. Bibliography	1
75. Index	1
76. Appendix	1
77. Glossary	1
78. Bibliography	1
79. Index	1
80. Appendix	1
81. Glossary	1
82. Bibliography	1
83. Index	1
84. Appendix	1
85. Glossary	1
86. Bibliography	1
87. Index	1
88. Appendix	1
89. Glossary	1
90. Bibliography	1
91. Index	1
92. Appendix	1
93. Glossary	1
94. Bibliography	1
95. Index	1
96. Appendix	1
97. Glossary	1
98. Bibliography	1
99. Index	1
100. Appendix	1





INTERNATIONAL EXCHANGE:

- Through cooperation with Korean Association of Certified Tax Accountants (KACPTA) organized “exchange visits and exchange experiences” activity in 2006, 2007, 2008, 2016

- The delegation from Chiba province, Japan visited Mongolia and participated in a workshop and exchanged expertise in 2008

- Contacted and established relations with the Chinese Certified Tax Agents Association (CCTAA) and organized mutual visits in 2008 and 2009 for exchanging experiences

- Organized a conference in Ulaanbaatar in cooperation with JFCPTA and Chiba CPTA in 2010

- Delegation of TMZ visited JFCPTA in 2011
- Delegation of KACPTA visited TMZ in 2011

- Delegation of Chiba CPTA visited TMZ in 2012
- Delegations of TMZ visited CPTAs of Japan, Korea, Hong Kong, Malaysia and Singapore in 2012

- Delegation of TMZ and members of Mongolian Parliament visited JFCPTA in March, 2013
- Organized a conference “Tax systems of Japan and Mongolia” in June, 2013
- Delegation of JFCPTA visited Mongolia in July, 2013

- A second “Mongolia and Japan System of Certified Tax Consultants’ Service” forum was held
- “System of Certified Tax Consultants’ Service” international forum, 2014
- “Reform in taxation and the role of certified tax consultants” theory and practice conference, 2014
- Tomas Lee, The President of AOTCA visited Mongolia 2014

- International forum “System of certified tax consultants’ service” was organized.

- “NBB prompting issues and development tendency” international academic forum, 2016
- Organized an international conference “Tax education and civil society” in cooperation with Griffith University where Doctor Tapan Spacer participated by sending a video “Tax education”

- Organized “BEPS Mongolia 2017” international conference

MEMBER COMPANIES

"MONGOLTAX TMZ" LLC	"TUMNII IREEDUI EKHLEL TMZ " LLC
"KPMG TMZ" LLC	"VUGUNTAX TMZ" LLC
"GLOBAL ACCOUNT TMZ" LLC	"TAX TACTIC CONSULTING TMZ " LLC
"KHULEG CONSULTING TMZ" LLC	"MANDAKHTAX TMZ" LLC
"LEADER FINANCE TMZ" LLC	"SERELT DUL AUDIT" LLC
"DIAMOND TAX TMZ" LLC	"TSETSEGTAX TMZ" LLC
"TOD TAX TMZ" LLC	"FINANCE TAX TMZ" LLC
"TAXAND TMZ" LLC	"IARUDI CONSULTING TMZ " LLC
"ERNST & YOUNG TMZ" LLC	"EDTN TMZ" LLC
"INTEGRATED FINANCIAL SERVICE TMZ" LLC	"ANDIIN SERVICE TMZ" LLC
"PWC TMZ" LLC	"LRCM TAX TMZ" LLC
"CALCULUS TMZ" LLC	"BDO TAX TMZ" LLC
"ABM FINANCE TMZ" LLC	"TAX ACCOUNT CONSULTING TMZ" LLC
"CROWE HORWATH TMZ" LLC	"CRISTAL MIND CONSULTING TMZ" LLC
"INTOOR FINANCE TMZ" LLC	"FINANCIAL TAX CONSULTING TMZ " LLC
"DELOITTE ONCH TAX SERVICES TMZ" LLC	"MONGOL SANKHUU BURTGEL TMZ " LLC
"HAN MAEUM TMZ" LLC	"DALAIVAN AUDIT TMZ" LLC
"MAGIC CONSULTING AUDIT TMZ" LLC	"SEVILLIA AUDIT TMZ" LLC
"TUUGII TAX TMZ" LLC	"ITGELT TAX TMZ" LLC
"AYAA TAX AUDIT" LLC	"BOSTON STAR CONSULTING TMZ" LLC
"SNBZ TMZ" LLC	"PIRAMID CONSULTING TMZ" LLC
"TAXD TMZ" LLC	"HLB MONGOLIA AUDIT" LLC
"ERDENET KHUTUCH TMZ" LLC	"TSAR KHUREE TMZ" LLC



2018 AOTCA Mongolia



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