

Mongolian Law on Hunting Resource Use Payments and on Hunting and Trapping Authorization Fees

July 19, 1995

Ulaanbaatar, Mongolia

CHAPTER ONE

GENERAL PROVISIONS

Article 1. Purpose of this Law

The purpose of this Law is to regulate the fee requirements for hunting resource use by citizens, economic entities, and organizations, and the authorization fees for hunting or trapping animals, birds, and fish (hereinafter referred to as "animals"), and incorporation of these payments and fees into the State budget.

Article 2. Legislation on Hunting Reserve Use Payments, Hunting and Trapping Permit Fees

The legislation on hunting reserve use payments (hereinafter referred to as "payments") and authorization fees for hunting and trapping animals (hereinafter referred to as "fees") shall consist of the General Law on Taxes, the Law on Hunting, the present Law and other legislative acts issued in conformity with them.

Article 3. Individuals Responsible for Payments and Fees and their Registration

The following citizens, economic entities and organizations shall be responsible for payments and fees:

- 1/ an economic entity or an organization which hunts or traps animals for industrial, cultural or scientific purposes or traps live animals for foreign export;
 - 2/ citizens, economic entities or organizations which trap, possess, domesticate, raise or use live animals as well as purchase them from the State;
 - 3/ foreign citizens who hunt or trap wild animals pursuant to special authorization.
2. The following citizens shall be responsible for fees.
- 1/ Mongolian citizens who hunt or trap animals for household purposes;
 - 2/ foreign citizens temporarily or permanently residing in Mongolia who fish for household purposes;
3. The issuance of permits for citizens, economic entities and organizations to hunt or trap animals shall be regulated by the Law on Hunting.
4. An economic entity or organization which conducts on a permanent basis an activity for hunting reserve use activity shall be registered with the tax department of its administrative or territorial unit.

Article 4. Assessment Indicators for Payments and Fees

1. Payments shall be assessed pursuant to the following indicators:
 - 1/ payment per kilogram for fish caught for industrial, cultural or scientific purposes;
 - 2/ payment from sales income for trapping live animals, domesticating and breeding them and preparing and using medicinal or other parts from them,
 - 3/ payment per head based on the ecological and economic assessment for purchasing live animals from the state,
 - 4/ payment according to the current foreign market price for trophies or according to the standard price established by the competent organization for animals hunted by foreign citizens and for live animals exported abroad for any purpose.
2. Fees shall be assessed pursuant to the following indicators.
 - 1/ a one time license for a citizen to hunt birds or fish for household needs,
 - 2/ fee per head based on the ecological and economic assessment for citizens hunting other animals for household needs,
 - 3/ the ecological and economic assessment of the animal for a permit to hunt or trap animals other than those indicated in subparagraphs 1 and 2 of this paragraph.

Article 5. Payment and Fee Amounts

1. The minimum and maximum payments for hunting reserve use shall be determined as follows:

- 1/ 20 to 30 Tugrig per kilogram for fish caught for industrial, cultural, or scientific purposes;
- 2/ Other animals hunted for industrial, cultural, or scientific purposes shall be subject to 20 to 40% of the payment per head established by the ecological and economic assessment of the animal;
- 3/ The payment for trapping, possessing, domesticating, and breeding live animals as well as preparing and using medicinal and other animal parts shall be 10 to 20% of sales income;
- 4/ The payment for purchase of live animals from the State shall be 90 to 100% of the payment per head established by the ecological and economic assessment of the animal;
- 5/ The payment for animals hunted by foreign citizens shall be equal to 60 to 70% of the animal's value on the current foreign market or 60 to 70% of the standard price established by the competent organization;
- 6/ Payment for the live export of animals shall be equal to 80 to 90% of its current foreign market value or 80 to 90% of the standard price established by the competent organization.

2. The minimum and maximum fees for trapping or hunting shall be determined as follows:

- 1/ A one time license fee for hunting birds and fishing for household needs shall be 400 to 600 Tugrig;
- 2/ The license fee for hunting other animals shall be estimated at 20 to 40% of the animal's ecological and economic assessment.
- 3/ The license fee for hunting or trapping the animals indicated in subparagraphs 1 to 4 of paragraph 1 of this Article shall be estimated at 2 to 4 % of the animal's ecological and economic assessment.
- 4/ The license fee for hunting the animals indicated in subparagraph 5 of paragraph 1 of this article shall be equal to 20 to 30% of the current foreign market value or 20 to 30% of the standard price established by the competent organization.
- 5/ The license fee for trapping the animals indicated in subparagraph 6 of paragraph 1 of this Article shall be equal to 5 to 8% of the current foreign market value or 5 to 8% of the standard price established by the competent organization.

3. Upon consideration of the animals reserve, distribution, ecological and economic importance, demand, and the purposes of use, the Cabinet Ministry shall establish the animal's ecological and economic assessment, the standard price for animals hunted, as well as the precise amount of payments for hunting reserve use and authorization fees for hunting and trapping animals within the limits set in paragraphs 1 and 2 of this Article.

Article 6. Payment and Fee Exemptions and Discounts

1. Exemptions from payments and fees shall be made in the following cases:

- 1/ to trap animals for purposes of acclimatizing and breeding them;
- 2/ for hunting and eliminating animals during campaigns by a professional organization pursuant to the decision made by the State Administrative Central Organization in charge of nature and environment and health in order to eliminate a nidus of infectious diseases,
- 3/ to hunt wolves for the purpose of livestock protection and population culling in specific areas,
- 4/ to temporarily trap animals for research purposes in order to take samples, probes, conduct measurements, mark, ring or fasten research instruments.

2. Payments or fees may be discounted for hunting for cultural or scientific purposes or in order to reduce the number of animals in a specific area, regulate their sex ratio or reject defective animals. The Cabinet Ministry shall determine the percentage and amount of the payment or fee to be discounted.

Article 7. Payment and Reporting on the Administration of Payments and Fees

1. Payments and fees shall be paid in cash or in other forms by citizens, economic entities and organizations upon entering into a contract for hunting or trapping animals or upon receipt of special authorization or license.

2. The payments or fees for hunting or trapping animals for industrial purposes and the payments or fees other than those indicated in subparagraph 3 of paragraph 1 of Article 5 of this Law shall be received and collected by an official appointed at the decision of the organization permitted to establish hunting or trapping contracts, or to give special authorizations and licenses.
3. The payments and fees indicated in subparagraphs 5 and 6 of paragraph 1, and subparagraphs 4 and 5 of paragraph 2 of Article 5 of this Law shall be paid to the State Administrative Central Organization in charge of nature and environment by an economic entity or organization servicing foreign hunters or engaged in the export of live animals. The State Administrative Central Organization in charge of nature and environment shall transfer the payments received to the central budget and the fees to the budget of the respective Soum or Duureg within 15 calendar days after their receipt into the appropriate bank account.
4. The payments and fees indicated in subparagraphs 1, 2 and 4 of paragraph 1, and subparagraphs 1 to 3 of paragraph 2 of Article 5 of this Law shall be paid to the budget of the Soum or Duureg. The official authorized to collect payments and fees in cash shall immediately deposit to the Soum or Duureg budget upon receipt.
5. An economic entity or organization which hunts or traps animals for industrial purposes, traps live animals, domesticates and breeds or uses them shall determine the quarterly amount of the payments indicated in subparagraphs 1 to 3 of paragraph 1 of Article 5 of this Law, and pay within the first 10 days of the next quarter to the Soum or Duureg budget and submit its annual report on payment before the 10th of January of the following year to the respective tax department and make a final accounting.
6. The annual report on collection of payments and fees shall be submitted according to the following schedule:
 - 1/ The organization or official authorized to issue licenses for hunting and trapping animals and to collecting payments and fees shall submit their report on the collection of payments and fees before the 10th of January of the following year to the respective tax department.
 - 2/ Soum and Duureg reports shall be submitted to the Aimag or Capital City Tax Department before the 15th of January of the following year.
 - 3/ Aimag and Capital City Reports shall be submitted to the State General Tax Office before the 1st of February of the following year.
 - 4/ The State General Tax Office shall issue the State Consolidated Report before the 15th of February of the following year.
7. The report form for the collection of payments and fees shall be approved by the State General Tax Office.
8. An appropriate percentage of payments and fees may be spent for the protection, breeding and introduction of animals according to the decision of the respective Soum or Duureg Citizen's Representatives Khural.
9. 10% of the payment transferred to the central budget shall be deposited in the Nature Protection Fund.

Article 8. Payment Refund

1. Payments shall be refunded in the following cases:
 - 1/ if paid in excessive amounts;
 - 2/ in the event planned hunting becomes impossible due to quarantine established because of the of human, livestock or animal disease in the hunting territory;
 - 3/ other conditions indicated by law or contract.
2. Payment refunds to the economic entities or organizations indicated in paragraph 4 of Article 3 of this Law shall be regulated by the General Law on Taxation.

Article 9. Payment and Fee Complaints

Citizens, economic entities and organizations shall submit their payment and fee complaints within 30 calendar days of submitting payments or fees. Where the decision of that tax department is not accepted, complaints may be submitted to the courts.

Article 10. Liability for Violation of Hunting Fee Legislation

1. Where the violation of the provisions in paragraph 4 of Article 7 of this Law is not subject to the criminal code, a tax inspector may impose the following penalties on an official authorized to collect payments and fees.

1/ for failure to collect or partial collection of payments and fees, or confusion of accounting and documentation on collection of payments and fees, or for failure to deposit collected payments and fees into the relevant budget pursuant to established procedure, the violator shall be subject to a fine of up to 25,000 Tugrig.

2/ penalties to be imposed on payment and fee payers indicated in this Law shall be regulated by the General Law on Taxation.

Article 11. Control Over Implementation of the Legislation

The State General Tax Office, the State Administrative Central and Local Organizations in charge of nature and environment, Governors of all levels, and other organizations and officials and authorized by law and regulation shall exercise control over the implementation of this Law pursuant to their respective powers.

Article 12. Effective Date of this Law

This Law shall take effect on July 1, 1995.

Chairman of The State Great Khural of Mongolia
N. Bagabandi

This copy is genuine:

Secretary General of Secretariat of the State Great Khural
N. Rinchindorj