

## Amendments to the list of final mining products

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### The list of final mining products became more detailed

- On December 21st 2015, the Government of Mongolia issued a resolution #502 introducing a new list of final mining products.\*
- With this new resolution, the list of final mining products was updated by details of enriched coal types. In particular, the current list includes five types of washed and enriched coal according to their quality indicators as stated in the table.
- Previously, there was only product as 'washed and enriched coal' with code (2701.19.00).
- Export of final mining products is taxable with a zero VAT under Article 12.5 of the Value Added Tax law. Given this, taxpayers are provided with a more clarity on what particular transactions are subject to a zero tax.

No	Code	Product name	Quality indicator
4.		Enriched coals	Washed and enriched coal
4.1	2701.11.21	Anthracites	Volatile $V_{daf}^{daf} < 8$ , Ash $A^d < 12$ , Calorific $Q^{ar} > 7000$ ,
4.2	2701.11.22	Semi-anthracites	Volatile $V_{daf}^{daf} < 14$ , Acid $A^d < 15$ , Calorific $Q^{ar} > 6500$ ,
4.3	2701.12.21	Coking coals	Caking Index $G_i \geq 60$ , Volatile $V_{daf}^{daf} < 28$ , Ash $A^d \leq 10.5$ , $10.5 < 12, \geq 12$
4.4	2701.12.22	Weakly coking coals	Caking Index $G_i \geq 60$ , Volatile $V_{daf}^{daf} > 28$ , Ash $A^d \leq 10.5$ , $10.5 < 12, \geq 12$
4.5	2701.12.23	Non-coking coals	Caking Index $G_i < 60$ , Calorific $Q^{ar} \text{ net} > 5000, \geq 4500$ , Moisture $W^t < 12$ , Ash $A^d \leq 20, \geq 20$