



LEGAL NEWSLETTER

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AKP Law firm

We would like to extend our warmest New Year's greetings to all of our clients. We sincerely thank you for your trust and cooperation with our law firm over the past year.

As we welcome the year 2026, we wish you continued growth and ever-greater success in all your endeavors



We are pleased to present an overview of the notable legislation adopted in the fourth quarter of this year.

① The 2026 State Budget and related legislation have been approved, including the following four key laws:

- ⌘ Law on the State Budget of Mongolia for 2026
- ⌘ Law on the 2026 Budget of the Health Insurance Fund
- ⌘ Law on the 2026 Budget of the Social Insurance Fund
- ⌘ Law on the 2026 Budget of the National Wealth Fund

② On November 5, 2025, the Law on the Ratification of the Agreement on Cooperation in Pension Matters was adopted.

Pursuant to a submission by the Government of Mongolia, the State Great Khural ratified the Agreement on Cooperation in Pension Matters concluded between the Government of Mongolia and the Government of the Republic of Kazakhstan on October 29, 2024.

RESOLUTION OF THE PARLIAMENT OF MONGOLIA

① In 2026, the Government of Mongolia has been granted the authority, in accordance with applicable legislation, to decide on the issuance of:

- domestic securities of up to 561.2 billion MNT for the purposes specified in the Law on Debt Management; and
- foreign securities of up to 1.0 billion USD for the purposes specified in the Law on Debt Management.

(Parliament Resolution No.102, November 14, 2025)

② The Government of Mongolia has been instructed to implement certain measures in connection with the exploitation of strategically important mineral deposits, as provided under the Constitution of Mongolia, based on the principle that natural resources belong to the people and that the majority of the benefits derived therefrom should accrue to the people. In particular, the Government has been tasked with bringing the currently unutilized parts of the Tavan Tolgoi group of deposits into economic circulation, improving the efficiency of mineral resource development, and implementing policies to ensure the long-term, sustainable use of these deposits. Such policies are to be pursued in a manner that fairly safeguards the interests of both current and future generations.

(Parliament Resolution No.103, November 14, 2025)

GOVERNMENT RESOLUTION

① The Government of Mongolia has approved Mongolia's accession as a member of the Asian Disaster Preparedness Center (ADPC)

(Government Resolution No.181, December 3, 2025)

② In order to reduce the spread of influenza and influenza-like illnesses and to prevent severe complications, measures have been introduced for the period from November 1, 2025 to March 1, 2026. During this period, heads and directors of public sector institutions have been instructed, and private sector companies and non-governmental organizations have been encouraged, to grant up to five (5) working days of paid leave to working parents or guardians who are caring for children under the age of six affected by influenza or influenza-like illnesses, whether such care is provided at a medical facility or at home.

(Government Resolution No.147, October 29, 2025)

③ A new Section has been added to the Regulation on the Provision of a One-Time Non-Refundable Grant to Civil Servants upon Retirement, with the content set out below.

"In the event that a civil servant eligible to receive the one-time non-refundable grant under Section 1.1 of this Regulation passes away, the grant shall be paid to the heir(s) in accordance with the Civil Code, upon their request".

(Government Resolution No.173, November 24, 2025)

MINISTERIAL ORDER

① Requirements have been approved for infrastructure, projects, and activities eligible for tax incentives in relation to projects and initiatives implemented under Corporate social responsibility (CSR) that are not directly related to a taxpayer's income-generating activities, and that aim to reduce air, water, and soil pollution.

(Order of Minister of Energy No. A/253, October 1, 2025)

AKP News

① Our firm has become a member of the Mongolian Association of Securities Dealers.



② Our firm has become a member of the Mongolian National Chamber of Commerce and Industry (MNCCI).



③ Our firm has obtained the "Securities Market Advisory License" from the Financial Regulatory Commission.



As a result, our firm is now authorized to conduct Due Diligence Reports (DDR), namely legal due diligence.

A DDR is an essential and indispensable process for companies planning an Initial Public Offering (IPO), issuing domestic debt instruments or bonds, engaging in mergers and acquisitions (M&A), or acquiring shares in Mongolian companies.

Our law firm leverages the expertise, practical experience, and foreign language capabilities of its professional team to provide high-quality legal due diligence services.

ALISON & KATE PARTNERS

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