



30 September 2025

## International taxation

### Open seminar

Our full-day intensive training will provide a detailed overview of the on DTT applications, its structure, provisions such as Beneficial Ownership and the Principal Purpose Test (PPT).

To make it practical, the training includes recent Mongolian tax dispute cases that illustrate how BO and the GAAR/PPT are being challenged by tax authorities. As tax authorities increasingly focus on the application of DTT and related antiabuse provisions, this training is particularly valuable for professionals who need to understand and apply treaty rules accurate and effectively.

## Training agenda

- 1 MTA emerging challenges in DTT applications
- 2 Concept of Beneficial Owner (BO) and application in practice
- 3 Mongolian GAAP rule and application in practice
- **4** PPT concept and application in practice
- 5 Recent Mongolian tax dispute cases on BO and GAAR/PPT

# Who is this training for?

- Chief financial officers
- Financial controllers
- Specialists in M&A (restructuring)
- · Company lawyers
- · General Accountants
- Finance and Tax managers



#### **Tutors**



Aliya Ibrayeva

Director, Tax and Legal Services

E-mail: aliya.ibrayeva@pwc.com

Aliya is a Director leading the International Tax Practice at PwC

Kazakhstan and Eurasia, with 19 years of experience in international taxation. She works on BEPS implementation projects in the Eurasia region, international tax structuring and planning, international tax consulting, IPO and securities buyback tax advice, and training services. She graduated with a Master's degree in Public Administration from the Kazakhstan Institute of Management Economics and Forecasting and a Master's degree in Finance and Strategic Leadership from EADA Barcelona Business School. She holds an ADIT qualification and has experience working at PwC US.



**Enkhzul Jambal** 

Senior Manager, Tax Services

E-mail: enkhzul.jambal@pwc.com

Enkhzul is a Senior Tax Manager at PwC Mongolia. She has 17 years of experience in taxation, accounting, and fiscal policy. She provides clients with tax legislation, international tax advice, financial reporting, and training services. She graduated from the University of Melbourne with a Master's degree in Finance and from the National University of Mongolia with a Master's degree in Accounting and a Bachelor's degree in Finance. She holds professional qualifications of ACCA, Certified Public Accountant (CPA) of Mongolia, and Certified Tax Advisor (CPTA) of Mongolia.

### **Workshop Details**

Workshop Fee 850,000 MNT + VAT Registration:

Time: 09:15

**Workshop:** 9:30 – 17:00

Language:

English, Mongolian

Location:

4F, Ayud Tower

Certificate:

PwC attendance certificate

Registration: CLICK HERE

Celebrating **15 years** of success in Mongolia, more to come!



### **Contact information**

+976 7000 9089 web: mn\_academy@pwc.com

A complete calendar of training courses can also be found on our website: HERE