

# Postgraduate Certificate

## Customs Taxation and Foreign Trade





## Postgraduate Certificate Customs Taxation and Foreign Trade

- » Modality: online
- » Duration: 12 weeks
- » Certificate: TECH Technological University
- » Dedication: 16h/week
- » Schedule: at your own pace
- » Exams: online
- » Target Group: professionals in the financial area or other specializations with interests in the field of international taxation

Website: [www.techtitute.com/in/school-of-business/postgraduate-certificate/customs-taxation-foreign-trade](http://www.techtitute.com/in/school-of-business/postgraduate-certificate/customs-taxation-foreign-trade)

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# 01 Welcome

The Customs Taxation and Foreign Trade program will cover the customs regulations applicable in the territory of the European Union, with a practical approach to customs operations in Spain and basic customs documentation.

This specialization offers a practical and complete vision of the most relevant issues in customs practice so that the student can learn the main issues to be taken into consideration when entering or leaving the customs territory.



Postgraduate Certificate in Customs Taxation and Foreign Trade.  
TECH Technological University



“

*Thanks to its practical cases and the approach of real situations, you will acquire the necessary skills to face complex situations in the daily practice of your profession”*



02

# Why Study at TECH?

TECH is the world's largest 100% online business school. It is an elite business school, with a model based on the highest academic standards. A world-class center for intensive managerial skills education.



“

*TECH is a university at the forefront of technology, and puts all its resources at the student's disposal to help them achieve entrepreneurial success”*

## At TECH Technological University



### Innovation

The university offers an online learning model that balances the latest educational technology with the most rigorous teaching methods. A unique method with the highest international recognition that will provide students with the keys to develop in a rapidly-evolving world, where innovation must be every entrepreneur's focus.

"*Microsoft Europe Success Story*", for integrating the innovative, interactive multi-video system.



### The Highest Standards

Admissions criteria at TECH are not economic. Students don't need to make a large investment to study at this university. However, in order to obtain a qualification from TECH, the student's intelligence and ability will be tested to their limits. The institution's academic standards are exceptionally high...

**95%** | of TECH students successfully complete their studies



### Networking

Professionals from countries all over the world attend TECH, allowing students to establish a large network of contacts that may prove useful to them in the future.

**+100000**

executives prepared each year

**+200**

different nationalities



### Empowerment

Students will grow hand in hand with the best companies and highly regarded and influential professionals. TECH has developed strategic partnerships and a valuable network of contacts with major economic players in 7 continents.

**+500**

collaborative agreements with leading companies



### Talent

This program is a unique initiative to allow students to showcase their talent in the business world. An opportunity that will allow them to voice their concerns and share their business vision.

After completing this program, TECH helps students show the world their talent.



### Multicultural Context

While studying at TECH, students will enjoy a unique experience. Study in a multicultural context. In a program with a global vision, through which students can learn about the operating methods in different parts of the world, and gather the latest information that best adapts to their business idea.

TECH students represent more than 200 different nationalities.





TECH strives for excellence and, to this end, boasts a series of characteristics that make this university unique:



### Analysis

---

TECH explores the student's critical side, their ability to question things, their problem-solving skills, as well as their interpersonal skills.



### Academic Excellence

---

TECH offers students the best online learning methodology. The university combines the *Relearning* methodology (the most internationally recognized postgraduate learning methodology) with Harvard Business School case studies. A complex balance of traditional and state-of-the-art methods, within the most demanding academic framework.



### Economy of Scale

---

TECH is the world's largest online university. It currently boasts a portfolio of more than 10,000 university postgraduate programs. And in today's new economy, **volume + technology = a ground-breaking price**. This way, TECH ensures that studying is not as expensive for students as it would be at another university.



### Learn with the best

---

In the classroom, TECH's teaching staff discuss how they have achieved success in their companies, working in a real, lively, and dynamic context. Teachers who are fully committed to offering a quality specialization that will allow students to advance in their career and stand out in the business world.

Teachers representing 20 different nationalities.



*At TECH, you will have access to the most rigorous and up-to-date case analyses in academia"*

03

# Why Our Program?

Studying this TECH program means increasing the chances of achieving professional success in senior business management.

It is a challenge that demands effort and dedication, but it opens the door to a promising future. Students will learn from the best teaching staff and with the most flexible and innovative educational methodology.



“

*We have highly qualified teachers and the most complete syllabus on the market, which allows us to offer you education of the highest academic level”*

This program will provide you with a multitude of professional and personal advantages, among which we highlight the following:

**01**

### A Strong Boost to Your Career

By studying at TECH, students will be able to take control of their future and develop their full potential. By completing this program, students will acquire the skills required to make a positive change in their career in a short period of time.

*70% of students achieve positive career development in less than 2 years.*

**02**

### Develop a strategic and global vision of the company

TECH offers an in-depth overview of general management to understand how each decision affects each of the company's different functional fields.

*Our global vision of companies will improve your strategic vision.*

**03**

### Consolidate the student's senior management skills

Studying at TECH means opening the doors to a wide range of professional opportunities for students to position themselves as senior executives, with a broad vision of the international environment.

*You will work on more than 100 real senior management cases.*

**04**

### You will take on new responsibilities

The program will cover the latest trends, advances and strategies, so that students can carry out their professional work in a changing environment.

*45% of graduates are promoted internally.*

05

### Access to a powerful network of contacts

TECH connects its students to maximize opportunities. Students with the same concerns and desire to grow. Therefore, partnerships, customers or suppliers can be shared.

*You will find a network of contacts that will be instrumental for professional development.*

06

### Thoroughly develop business projects

Students will acquire a deep strategic vision that will help them develop their own project, taking into account the different fields in companies.

*20% of our students develop their own business idea.*

07

### Improve soft skills and management skills

TECH helps students apply and develop the knowledge they have acquired, while improving their interpersonal skills in order to become leaders who make a difference.

*Improve your communication and leadership skills and enhance your career.*

08

### You will be part of an exclusive community

Students will be part of a community of elite executives, large companies, renowned institutions, and qualified teachers from the most prestigious universities in the world: the TECH Technological University community.

*We give you the opportunity to study with a team of world-renowned teachers.*

04

# Objectives

This program is designed to strengthen the capabilities of the professional abilities in the tax field, as well as to develop new competencies and skills that will be essential in their professional development. After completing this program, you will be able to make global decisions with an innovative perspective and an international vision.





“

*At the end of the Postgraduate Certificate, you will have the necessary techniques and strategies to determine the origin of goods and calculate their value”*

TECH makes the goals of their students their own goals too.  
Working together to achieve them.

The Postgraduate Certificate in Customs Taxation and Foreign Trade will allow the students to:

01

Understand Customs tariff composition and classification

04

Know the Composition of Customs debt

02

Learn to determine the origin of goods

03

Calculate the customs value of imported goods



05

Learn the Customs destinations and possible application of special regimes to optimize import costs

06

Understand the different to consider when exporting merchandise

07

know the Documentation, delivery conditions and relevant figures in customs traffic

08

Master customs processes to avoid risks and ensure the proper flow of a company's trade



05

# Structure and Content

The Postgraduate Certificate in Customs Taxation and Foreign Trade of TECH Technological University is tailor-made program that is taught in a 100% online format so that students can choose the time and place that best suits their availability, schedules, and interests.

A program that takes place over 12 weeks and is intended to be a unique and stimulating experience that lays the foundation for your professional success.



“

*What you study is very important. The abilities and skills you acquire are fundamental. You won't find a more complete syllabus than this one, believe us..."*

## Syllabus

The content of the Postgraduate Certificate in Taxation of Customs and Foreign Trade is designed to promote the development of skills in the field of taxation to enable more rigorous decision-making in uncertain environments.

Throughout the 300 hours of this Postgraduate Certificate, students will analyze a multitude of practical cases through individual practice and teamwork. It is, therefore, a genuine immersion in real scenarios that will help you to deal with complex situations in your daily practice.

A plan designed for students, focused on their professional improvement and preparing them to achieve excellence in the tax field. A program that understands your needs and those of your company through innovative content based on the latest trends, and supported by the best educational methodology and an exceptional faculty, which will provide you with the competencies to solve critical situations in a creative and efficient way.

This Postgraduate Certificate takes place over 12 weeks and consists of 2 modules:

### Module 1

Customs

### Module 2

Indirect Taxation on Foreign Trade





### Where, When and How is it Taught?

TECH offers the possibility of developing this Postgraduate Certificate in Customs Taxation and Foreign Trade completely online. During the 12 weeks of the specialization, the student will be able to access all the contents of this program at any time, which will allow the students to self-manage their study time.

*A unique, key, and decisive educational experience to boost your professional development and make the definitive leap.*

**Module 1. Customs**

**1.1. General Aspects of the Movement of Goods**

- 1.1.1. Introduction
- 1.1.2. General Provisions and Concepts
- 1.1.3. Applicable Regulations and Scope of Application

**1.2. Elements on Which the Application of Import or Export Duties is Based**

- 1.2.1. Common Customs Tariff and Tariff Classification of Goods
- 1.2.2. Determination of the Origin of Goods
- 1.2.3. Preferential and Non-preferential Origin

**1.3. Customs Value of Goods**

- 1.3.1. Customs Valuation Methods
- 1.3.2. Transaction Value
- 1.3.3. Elements to be Included and Excluded When Determining the Customs Value by Means of Transaction Value

**1.4. Customs Debt**

- 1.4.1. Origin of Customs Debt
- 1.4.2. Guarantee for a Customs Debt
- 1.4.3. Collection, Payment, Drawback and Remission of Import or Export Duties

**1.5. Inclusion of Goods in a Customs Statute**

- 1.5.1. Customs Status of Goods
- 1.5.2. Placing Goods Under a Customs Procedure
- 1.5.3. Checking and Release of Goods
- 1.5.4. Disposition of Goods

**1.6. Release for Free Circulation and Import Duty Exemption**

- 1.6.1. Inbound Goods
- 1.6.2. Release for Free Circulation
- 1.6.3. Import Duty Exemption

**1.7. Special Regimes I**

- 1.7.1. General Provisions
- 1.7.2. Transit
- 1.7.3. Deposit
- 1.7.4. Free Zones

**1.8. Special Regimes II**

- 1.8.1. Temporary Importation
- 1.8.2. Final Destination
- 1.8.3. Improvement

**1.9. Exit of Goods from the Customs Territory of the Union**

- 1.9.1. Formalities at Departure of Goods
- 1.9.2. Export and Outbound Declaration
- 1.9.3. Single Administrative Document

**1.10. Relevant Issues in Customs Practice**

- 1.10.1. Incoterms
- 1.10.2. Trade Defence Measures
- 1.10.3. Customs Representation
- 1.10.4. Authorized Economic Operator

**Module 2. Indirect Taxation on Foreign Trade****2.1. General Aspects**

- 2.1.1. Foreign Trade Taxes
- 2.1.2. The Purpose of Different Levies
- 2.1.3. Tax Adjustments on the Border
- 2.1.4. Single Market

**2.2. Introduction**

- 2.2.1. General Aspects
- 2.2.2. Single Market and Harmonization in the European Union
- 2.2.3. Territory of IGIC (Canary General Indirect Tax) and IPSI (Tax on Production, Services and Imports) Tax Application

**2.3. Intra-Community Deliveries and Transactions**

- 2.3.1. Place of Performance
- 2.3.2. Passive Entity
- 2.3.3. Applicable Exemptions

**2.4. Intra-Community Acquisition and Transactions**

- 2.4.1. Place of Performance, Accrual, Taxable Income and Passive Entity
- 2.4.2. Applicable Exemptions
- 2.4.3. Intra-Community Transportation of Goods

**2.5. Individual Regimes**

- 2.5.1. Non-subjection to Taxation of Intra-Community Acquisition of Goods by Certain Persons
- 2.5.2. New Means of Transportation
- 2.5.3. Remote Sales

**2.6. Exportation and Transactions**

- 2.6.1. Export Exemption
- 2.6.2. Exemptions for Transactions Treated as Exports
- 2.6.3. Exemptions in Exempt Areas and Suspension Regimes

**2.7. Imports and Transactions I**

- 2.7.1. Taxable Transaction
- 2.7.2. Accrual
- 2.7.3. Taxable Income

**2.8. Imports and Transactions II**

- 2.8.1. Passive Entity
- 2.8.2. Income Tax Authorities
- 2.8.3. Exemptions

**2.9. Common Features of Excise Duties I**

- 2.9.1. General Aspects and Harmonization in the European Union
- 2.9.2. Excise Duties in Spain and Their Scope of Application
- 2.9.3. Taxable Transaction and Non-liability Cases

**2.10. Common Features of Excise Duties II**

- 2.10.1. Taxable income, Passive Subject, Exemptions and Refunds
- 2.10.2. Suspension Regime and Tax Impact

# 06

# Methodology

This academic program offers students a different way of learning. Our methodology uses a cyclical learning approach: **Relearning**.

This teaching system is used, for example, in the most prestigious medical schools in the world, and major publications such as the **New England Journal of Medicine** have considered it to be one of the most effective.







“

*Discover Relearning, a system that abandons conventional linear learning, to take you through cyclical teaching systems: a way of learning that has proven to be extremely effective, especially in subjects that require memorization”*

## TECH Business School uses the Case Study to contextualize all content

Our program offers a revolutionary approach to developing skills and knowledge. Our goal is to strengthen skills in a changing, competitive, and highly demanding environment.

“

*At TECH, you will experience a learning methodology that is shaking the foundations of traditional universities around the world”*



*This program prepares you to face business challenges in uncertain environments and achieve business success.*





*Our program prepares you to face new challenges in uncertain environments and achieve success in your career.*

## A learning method that is different and innovative

This TECH program is an intensive educational program, created from scratch to present executives with challenges and business decisions at the highest level, whether at the national or international level. This methodology promotes personal and professional growth, representing a significant step towards success. The case method, a technique that lays the foundation for this content, ensures that the most current economic, social and business reality is taken into account.

“

*You will learn, through collaborative activities and real cases, how to solve complex situations in real business environments”*

The case method has been the most widely used learning system among the world's leading business schools for as long as they have existed. The case method was developed in 1912 so that law students would not only learn the law based on theoretical content. It consisted of presenting students with real-life, complex situations for them to make informed decisions and value judgments on how to resolve them. In 1924, Harvard adopted it as a standard teaching method.

What should a professional do in a given situation? This is the question we face in the case method, an action-oriented learning method. Throughout the program, the studies will be presented with multiple real cases. They must integrate all their knowledge, research, argue and defend their ideas and decisions.

## Relearning Methodology

TECH effectively combines the Case Study methodology with a 100% online learning system based on repetition, which combines different teaching elements in each lesson.

We enhance the Case Study with the best 100% online teaching method: Relearning.

*Our online system will allow you to organize your time and learning pace, adapting it to your schedule. You will be able to access the contents from any device with an internet connection.*

At TECH you will learn using a cutting-edge methodology designed to train the executives of the future. This method, at the forefront of international teaching, is called Relearning.

Our online business school is the only one in the world licensed to incorporate this successful method. In 2019, we managed to improve our students' overall satisfaction levels (teaching quality, quality of materials, course structure, objectives...) based on the best online university indicators.



In our program, learning is not a linear process, but rather a spiral (learn, unlearn, forget, and re-learn). Therefore, we combine each of these elements concentrically.

With this methodology we have trained more than 650,000 university graduates with unprecedented success in fields as diverse as biochemistry, genetics, surgery, international law, management skills, sports science, philosophy, law, engineering, journalism, history, markets, and financial instruments. All this in a highly demanding environment, where the students have a strong socio-economic profile and an average age of 43.5 years.

*Relearning will allow you to learn with less effort and better performance, involving you more in your specialization, developing a critical mindset, defending arguments, and contrasting opinions: a direct equation to success.*

From the latest scientific evidence in the field of neuroscience, not only do we know how to organize information, ideas, images and memories, but we know that the place and context where we have learned something is fundamental for us to be able to remember it and store it in the hippocampus, to retain it in our long-term memory.

In this way, and in what is called neurocognitive context-dependent e-learning, the different elements in our program are connected to the context where the individual carries out their professional activity.



This program offers the best educational material, prepared with professionals in mind:



### Study Material

All teaching material is produced by the specialists who teach the course, specifically for the course, so that the teaching content is highly specific and precise.

These contents are then applied to the audiovisual format, to create the TECH online working method. All this, with the latest techniques that offer high quality pieces in each and every one of the materials that are made available to the student.



### Classes

There is scientific evidence suggesting that observing third-party experts can be useful.

Learning from an Expert strengthens knowledge and memory, and generates confidence in future difficult decisions.



### Management Skills Exercises

They will carry out activities to develop specific executive competencies in each thematic area. Practices and dynamics to acquire and develop the skills and abilities that a high-level manager needs to develop in the context of the globalization we live in.



### Additional Reading

Recent articles, consensus documents and international guidelines, among others. In TECH's virtual library, students will have access to everything they need to complete their course.







### Case Studies

Students will complete a selection of the best case studies chosen specifically for this program. Cases that are presented, analyzed, and supervised by the best senior management specialists in the world.



### Interactive Summaries

The TECH team presents the contents attractively and dynamically in multimedia lessons that include audio, videos, images, diagrams, and concept maps in order to reinforce knowledge.

This exclusive educational system for presenting multimedia content was awarded by Microsoft as a "European Success Story".



### Testing & Retesting

We periodically evaluate and re-evaluate students' knowledge throughout the program, through assessment and self-assessment activities and exercises, so that they can see how they are achieving their goals.



07

# Our Students' Profiles

The Postgraduate Certificate in Customs Taxation and Foreign Trade is a program aimed at tax professionals who want to update their knowledge and discover new ways to advance in their professional careers.







“

*By taking this training you will expand your capabilities and skills in a sector with great demand”*

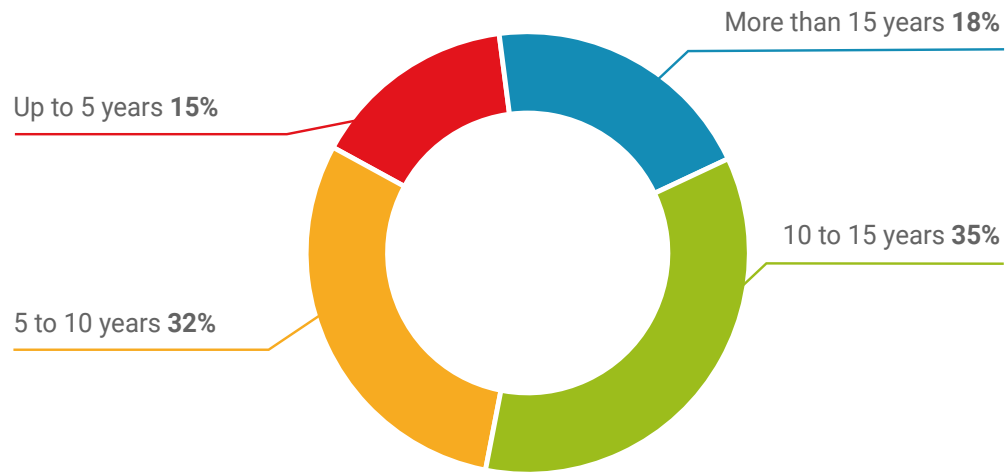
### Average Age

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Between **35** and **45** years old

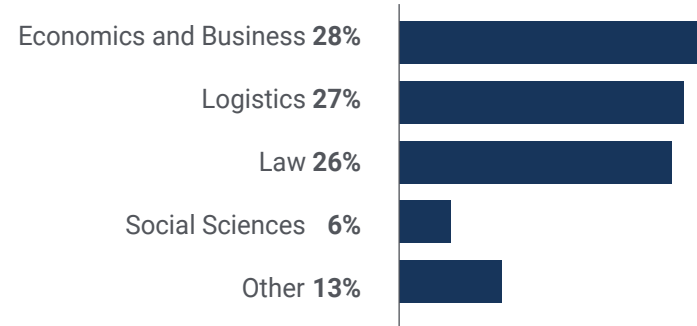
### Years of Experience

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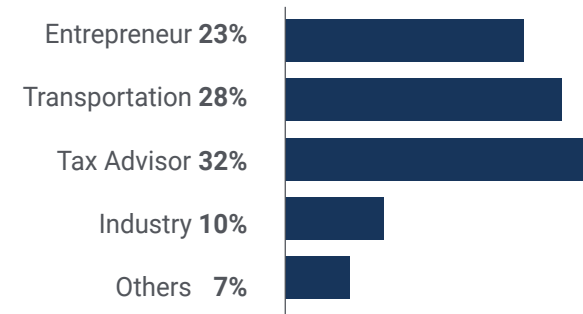
### Training

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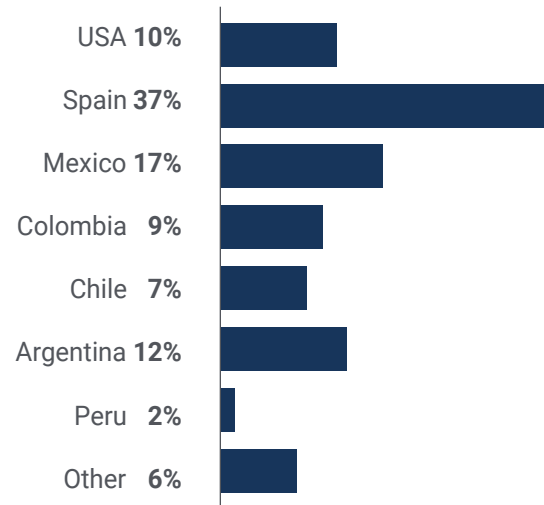
### Educational Profile

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## Geographical Distribution

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## Manuel González

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Director of the Tax Department

*"The Postgraduate Certificate in Customs Taxation and Foreign Trade has helped me develop my skills in this field. This training is essential to complement your tax sector knowledge and grow professionally"*

08

# Course Management

The program's faculty includes leading experts in Customs Taxation and Foreign Trade, foreign trade, and customs, who pour into this program the experience of their years of work. Additionally, other specialists of recognized prestige in related areas participate in its design and elaboration, completing the program in an interdisciplinary way, making it, therefore, a unique and highly nourishing experience at educational level for the students.



A black and white photograph showing three people from a different perspective, looking down and to the right, presumably at a computer screen. The image is partially obscured by a dark blue diagonal overlay on the right side of the page.

“

*We have a teaching team with extensive experience that will help you to specialize in this sector”*

## Management



### Mr. López Gómez, Alberto

- ♦ Lawyer and tax advisor
- ♦ Consulting partner and tax lawyer. EJASO ETL GLOBAL law firm. La Coruña
- ♦ Managing Partner, A&J Internacional, A Coruña, Madrid and Lisbon
- ♦ Chairman of the Audit Committee and Director of Greenalia. La Coruña
- ♦ Hijos de Rivera, S.L Corporation. Holding Grupo Estrella Galicia. La Coruña
- ♦ Author of publications in national journals and collective works
- ♦ Associate Professor in Tax Law. UdC
- ♦ Director Tax LLM. School of Finance
- ♦ Degree in Law. La Coruña University
- ♦ Master's Degree in Tax Advisory Services from IE. Cum laude
- ♦ Diploma in BA UdC
- ♦ International Taxation Formation IBFD. Amsterdam
- ♦ Distinguished as Lawyer of the Year by Best Lawyers 2022
- ♦ Member of: Madrid Bar Association, International Fiscal Association (IFA), Fundación Jorge Jove





## Professors

### Mr. González Collazo, Hugo

- ◆ Director of the Customs and Excise Area at Ernst & Young Law Firm
- ◆ Tax department lawyer at Baker & McKenzie. Indirect taxation specialist
- ◆ Member of the customs and international trade group of EY Global
- ◆ Law Degree from the University of Vigo
- ◆ Master's Degree in Law from the University Pompeu Fabra

### Dr. García Heredia, Alejandro

- ◆ Legislative advisor for public and private customs companies
- ◆ Professor of Financial and Tax Law, University of Cadiz, Spain
- ◆ Doctor in Law, International and European Union Taxation, University of Oviedo
- ◆ Master's Degree in Customs Management and Foreign Trade, University of Cadiz

09

# Impact on Your Career

TECH is aware that taking a program of these characteristics is a great economic, professional and, of course, personal investment. The ultimate goal of this great effort should be to achieve professional growth. For this TECH, puts all its efforts and tools at the disposal of students so they can acquire the skills and abilities required to achieve this change.





“

*Your goals are our goals, and that's why we put all our efforts into helping you achieve them”*

## Are you ready to take the leap? Excellent professional development awaits you.

The Postgraduate Certificate in Customs Taxation and Foreign Trade of TECH Technological University is an intense program that prepares you to face challenges and business decisions globally. Its main objective is to promote your personal and professional growth in order to help you achieve success.

If you want to improve yourself, make a positive change professionally and network with the best, this is the place for you.

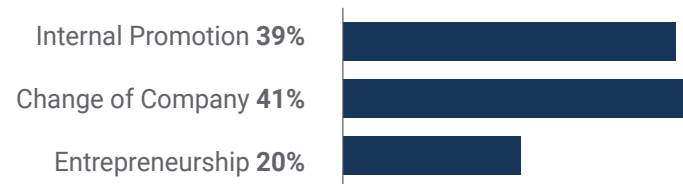
*Experience shows that by upgrading your training you are more likely to improve your hiring process.*

*If you have been looking for a promotion for some time, the completion of this program will help you achieve it by improving your skills.*

### Time of Change



### Type of Change





### Salary Increase

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This program represents a salary increase of more than **25.22%** for our students



10

# Benefits for Your Company

The Postgraduate Certificate in Customs Taxation and Foreign Trade helps raise the organization's talent to its maximum potential by through the specialization high-level leaders. Therefore, participating in this program will not only improve you on a personal level, but, above all, on a professional level, enhancing your education and improving your managerial skills. In , addition, joining the TECH educational community is a unique opportunity to access a powerful network of contacts in which to find future professional partners, customers or suppliers.







“

*Bring a new vision to your company,  
achieving great benefits that impact  
the entire organization”*

Developing and retaining talent in companies is the best long-term investment.

01

### Growth of talent and intellectual capital

The professional will introduce the company to new concepts, strategies, and perspectives that can bring about significant changes in the organization.

---

02

### Retaining high-potential executives to avoid talent drain

This program strengthens the link between the company and the professional and opens new avenues for professional growth within the company.

03

### Building agents of change

You will be able to make decisions in times of uncertainty and crisis, helping the organization overcome obstacles.

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04

### Increased international expansion possibilities

Thanks to this program, the company will come into contact with the main markets in the world economy.



05

### **Project Development**

The professional can work on a real project or develop new projects in the field of R & D or business development of your company.

---

06

### **Increased competitiveness**

This program will equip students with the skills to take on new challenges and drive the organization forward.

11

# Certificate

The Postgraduate Certificate in Customs Taxation and Foreign Trade guarantees students, in addition to the most rigorous and up-to-date education, access to a Postgraduate Certificate issued by TECH Technological University.



“

*Successfully complete this program and receive your university qualification without having to travel or fill out laborious paperwork”*



This **Postgraduate Certificate in Customs Taxation and Foreign Trade** contains the most complete and up-to-date program on the market.

After the student has passed the assessments, they will receive their corresponding **Postgraduate Certificate** issued by **TECH Technological University** via tracked delivery\*.

The certificate issued by **TECH Technological University** will reflect the qualification obtained in the Postgraduate Certificate, and meets the requirements commonly demanded by labor exchanges, competitive examinations, and professional career evaluation committees.

Title: **Postgraduate Certificate in Customs Taxation and Foreign Trade**

Official N° of Hours: **300 h.**



\*Apostille Convention. In the event that the student wishes to have their paper certificate issued with an apostille, TECH EDUCATION will make the necessary arrangements to obtain it, at an additional cost.



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