

Postgraduate Certificate Special Regimes in Corporate Income Tax





Postgraduate Certificate Special Regimes in Corporate Income Tax

- » Modality: online
- » Duration: 6 weeks
- » Certificate: TECH Global University
- » Credits: 6 ECTS
- » Schedule: at your own pace
- » Exams: online
- » Target Group: Graduates who want to expand and update their knowledge in accounting with the latest approved regulations and with an international and complex vision of accounting statements.

Website: www.techtute.com/us/school-of-business/postgraduate-certificate/special-regimes-corporate-income-tax

Index

01

Welcome

p. 4

02

Why Study at TECH?

p. 6

03

Why Our Program?

p. 10

04

Objectives

p. 14

05

Structure and Content

p. 18

06

Methodology

p. 24

07

Our Students' Profiles

p. 32

08

Course Management

p. 36

09

Impact on Your Career

p. 40

10

Benefits for Your Company

p. 44

11

Certificate

p. 48

01 Welcome

Economics professionals, who develop their work in the management of corporate income tax, must have extensive knowledge of the special regimes. This program covers economic interest groupings and temporary joint ventures, the financial leasing regime and the tax consolidation regime for groups of companies.

One of the main objectives of this program in Special Regimes in Corporate Tax TECH is to promote your personal and professional growth. Helping you achieve success.

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



Postgraduate Certificate in Special Regimes in Corporate Income Tax.
TECH Global University



“

The figure of the upright, inflexible and authoritarian manager has become obsolete. A new profile has emerged, one that is much more in line with new trends and stands out for being technologically savvy, practising active listening and being self-critical of their work"

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 Global 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.

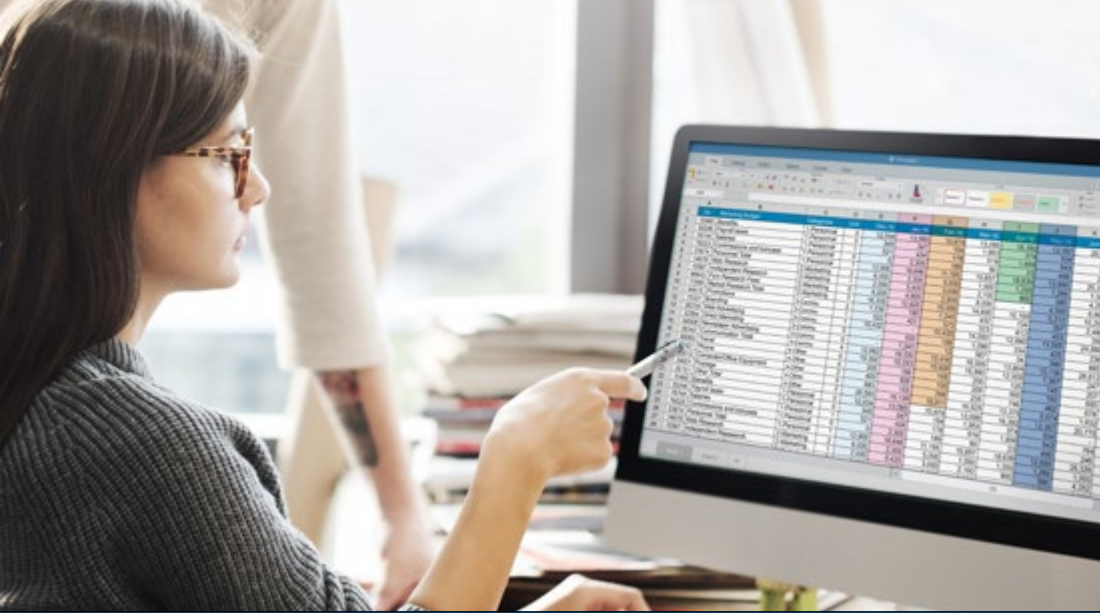
After completing this program, TECH helps students show the world their talent.



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 groundbreaking 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 Global University community.

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

04 Objectives

This program is designed to strengthen management and leadership skills, as well as to develop new skills and abilities that will be essential in your professional development. After the program, you will be equipped to make global decisions with an innovative perspective and an international vision.



“

One of our fundamental objectives is to help you develop the essential skills to strategically manage your company's commercial activity”

Your goals are our goals.

We work together to help you achieve them

The **Postgraduate Certificate in Special Regimes in the Companies Taxes** will enable students to:

01

Understand the various special regimes

02

Determine the corporate income tax in cases of application of a special regime





03

Learn about the consolidated taxation system, the cases in which it is applicable and the effects it implies

04

Be able to determine the consolidated taxable income

05

Structure and Content

The Postgraduate Certificate in Special Regimes in Corporate Income Tax is a tailor-made program that is taught 100% online so that you can choose the time and place that best suits your availability, schedule and interests.

A 6-week program that is intended to be a unique and stimulating experience that will lay the foundation for your success as an accounting manager.



“

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 Postgraduate Certificate in Special Regimes in Corporate Income Tax of TECH Global University is an intensive program that prepares you to face challenges and business decisions at the accounting level, both nationally and internationally. The main objective is to promote your personal and professional growth, helping you achieve success.

If you want to improve, make a positive change at a professional level and network with the best, then this is the place for you.

The content of the Postgraduate Certificate in Special Regimes in Corporate Income Tax is designed to promote the development of managerial skills that allow for more rigorous decision making in uncertain environments.

Over the course of 180 hours, the student analyzes a plethora of practical cases through individual and team work. It is, therefore, an authentic immersion in real business situations.

This Postgraduate Certificate focuses on all areas of the company and is designed to prepare managers who understand accounting management from a strategic, international and innovative perspective.

A plan designed for you, focused on improving your career and preparing you to achieve excellence in leadership and business management. A program that understands both yours and your company's needs 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 skills to solve critical situations, creatively and efficiently.

This Postgraduate Certificate takes place over 6 weeks and is made up of just 1 module:

Module 1

Corporate income tax: special regimes (1)



Where, when, and how it is taught

TECH offers you the possibility of taking this program completely online. Throughout the six weeks of training, you will be able to access all the program contents at any time, allowing you to self-manage your study time.

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

Module 1. Corporate income tax: special regimes (1)

<p>1.1. Corporate Income Tax Management</p>	<p>1.2. Economic interest groupings and temporary joint ventures.</p>	<p>1.3. Tax consolidation regime: basic concepts</p> <p>1.3.1. Definition 1.3.2. Taxpayer 1.3.3. Tax liabilities arising from the application of the tax consolidation regime</p>	<p>1.4. Consolidation regime (2)</p> <p>1.4.1. Information obligations 1.4.2. Loss of the tax consolidation regime: causes and effects.</p>
<p>1.5. Tax group</p> <p>1.5.1. Definition of the tax group. Parent company. Subsidiaries. 1.5.2. Inclusion or exclusion of entities in the tax group. 1.5.3. Determination of ownership and voting rights in indirect shareholdings. 1.5.4. Special rules for the incorporation of entities in the tax group.</p>	<p>1.6. Taxable income of the consolidated group</p> <p>1.6.1. Special rules applicable in the determination of the individual taxable income of the entities forming part of the tax group. 1.6.2. Eliminations 1.6.3. Additions 1.6.4. Offset of tax loss carryforwards</p>	<p>1.7. Consolidated liquidation</p> <p>1.7.1. Tax group tax rate 1.7.2. Full amount of the tax group 1.7.3. Deductions and allowances from the gross tax liability of the tax group. 1.7.4. Declaration and self-assessment of the tax group</p>	<p>1.8. Regime for small companies (1)</p> <p>1.8.1. Concept of small-sized company 1.8.2. Freedom to amortize with job creation 1.8.3. Accelerated depreciation</p>
<p>1.9. Regime for small companies (2)</p> <p>1.9.1. Impairment losses on bad debts 1.9.2. Equalization reserve</p>	<p>1.10. Financial leasing regime</p>		



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



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.



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.

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

Relearning Methodology

Our University is the first in the world to combine Harvard University case studies with a 100% online learning system based on repetition, which combines different teaching elements in each lesson.

We enhance Harvard case studies 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 prepare 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 Spanish online university indicators.



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

This methodology has 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.

Based on the latest evidence in the field of neuroscience, not only do we know how to organize information, ideas, images, memories, but we also know that the place and context where we have learned something is crucial for us to be able to remember it and store it in the hippocampus, and 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 adapted in 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.



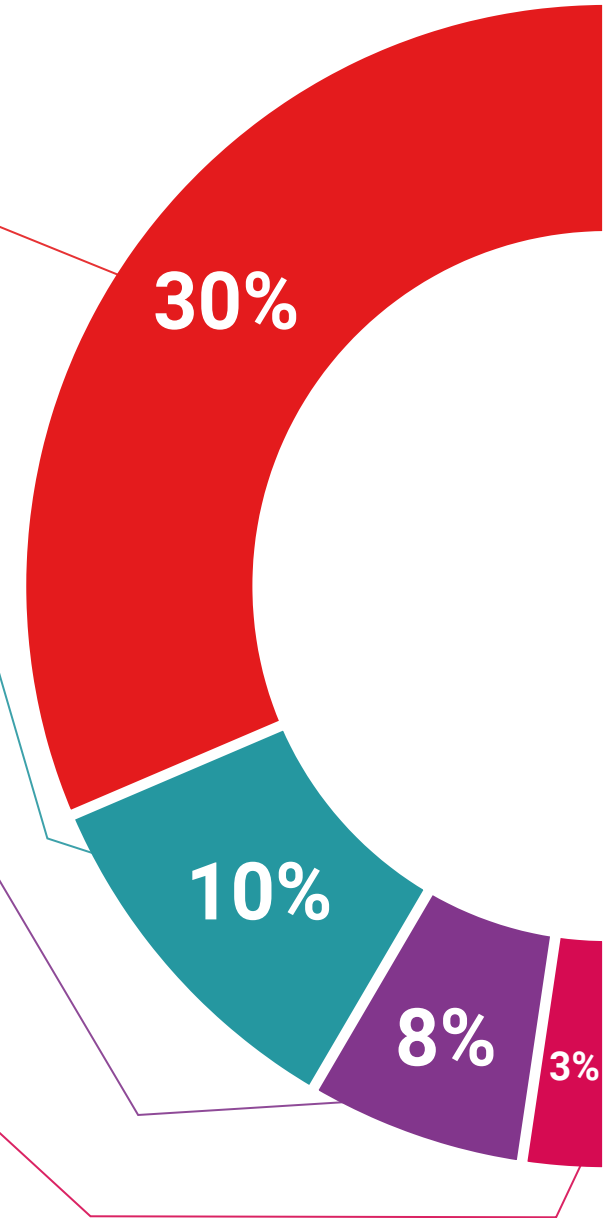
Management Skills Exercises

They will carry out activities to develop specific executive skills in each thematic field. 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, international guidelines... in TECH's virtual library, the student will have access to everything they need to complete their training.





Case Studies

They will complete a selection of the best business cases used at Harvard Business School. Cases that are presented, analyzed, and supervised by the best senior management specialists in Latin America.



Interactive Summaries

The TECH team presents the contents in an attractive and dynamic way in multimedia packages 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

The student's knowledge is periodically assessed and re-assessed throughout the program, through evaluative and self-evaluative activities and exercises: in this way, students can check how they are doing in terms of achieving their goals.



07

Our Students' Profiles

The Postgraduate Certificate in Special Regimes in Corporate Income Tax is a program aimed at business professionals who want to update their knowledge, discover new ways of managing the supply chain and advance in their professional career.

This program uses a multidisciplinary approach as the students have a diverse set of academic profiles and represent multiple nationalities.





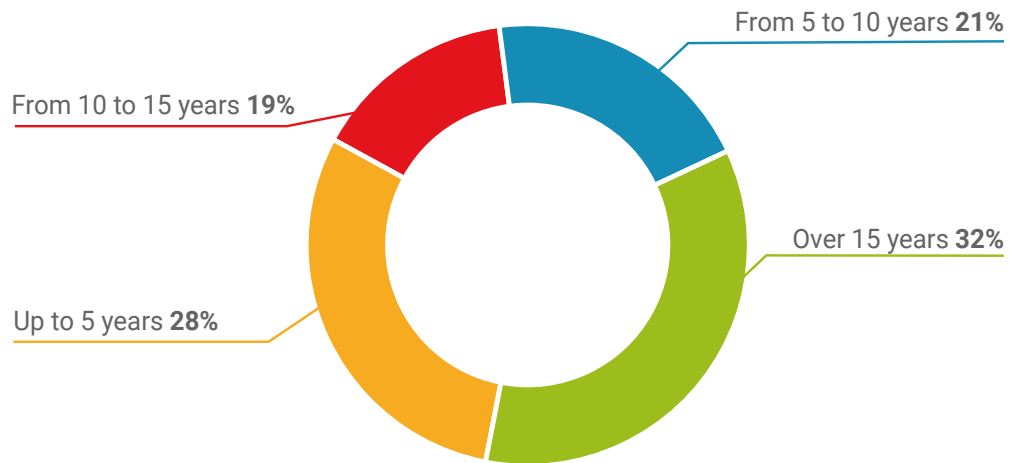
“

If you have experience in the financial sector and are looking for an interesting career boost while continuing to work, then this is the program for you"

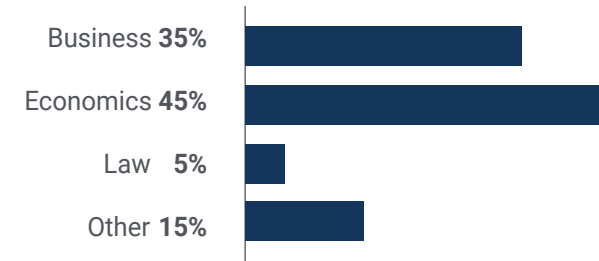
Average Age

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

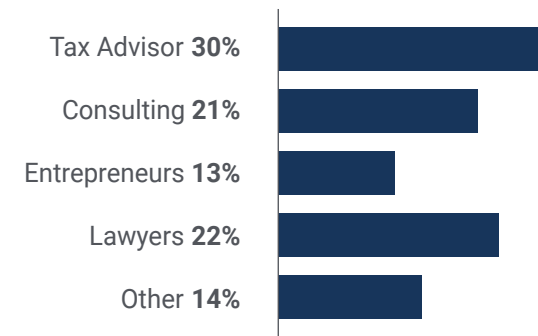
Years of Experience



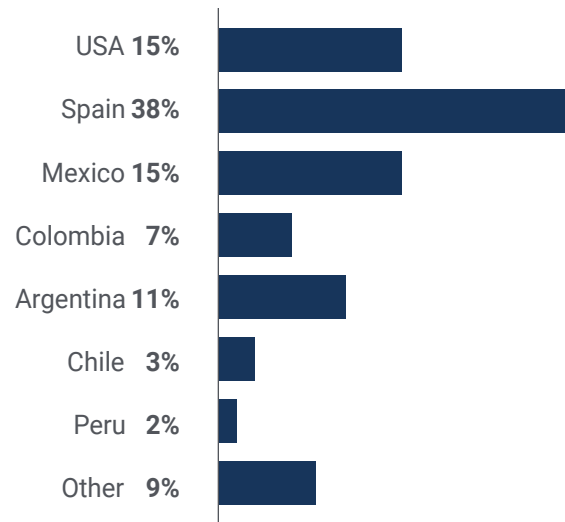
Training



Educational Profile



Geographical Distribution



Roberto Vázquez

Accounting Manager

"I had been looking for years for a training adapted to my needs and, above all, with which I could expand my knowledge in Corporate Tax. Luckily, in TECH I found everything I needed: a 100% online training, a very complete program and the best teaching team"

08

Course Management

TECH has assembled a teaching staff made up of the best experts of reference in Special Regimes in Corporate Tax thanks to which the students will acquire the most updated competencies. The team of professors offers all their knowledge and the experience of their years of work in this program. In addition, 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 capacitating experience at an academic level for the students.



“

*Take advantage of this unique opportunity
and get trained now with a unique didactic
experience offered by the best professionals”*

Management



Ms. Alguacil Marí, María Pilar

- ♦ Professor of Financial and Tax Law
- ♦ Member of the editorial board of several scientific journals, such as Civitas Revista Española de Derecho Financiero, and CIRIEC, legal journal of Social and Cooperative Economy
- ♦ Author of more than 100 scientific publications, in the form of books, book chapters and collaborations in national and international journals
- ♦ She has carried out research stays at the Universities of Bologna, Catania, UQAM, Verona, and Sussex, as well as at the European agency EUROFOUND
- ♦ He has advised the most representative organizations of the Social Economy
- ♦ He has participated as speaker in sessions of the European Economic and Social Committee, and in the Social Economy Intergroup of the European Parliament



Professors

Ms. Puchol Tur, Teresa

- ◆ PhD Candidate in Law, Political Science and Criminology at the University of Valencia
- ◆ Degree in Economics at the University of Valencia
- ◆ Master in Business Law. Commercial, labor and tax consultancy at the University of Valencia
- ◆ Diploma in Specialization in Tax and Accounting Management for Cooperatives at Adeit - University-Business Foundation
- ◆ Course in Accounting in Agrifood Cooperatives at the School of Agrifood Cooperativism

“

Our teaching team will provide you with all their knowledge so that you are up to date with the latest information on the subject”

09

Impact on Your Career

We are aware that studying a program like this entails great economic, professional and, of course, personal investment. The ultimate goal of this great effort should be to achieve professional growth. And, for this, TECH offers you this very complete Postgraduate Certificate, prepared by a team of experts in the field.



A large, stylized red outline of a double quotation mark.

Our main challenge is to help you achieve the professional change you desire"

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

TECH's Postgraduate Certificate in Special Regimes in Corporate Income Tax is an intensive program that prepares you to face the challenges and business decisions at the tax level, both nationally and internationally. The main objective is to promote your personal and professional growth. Helping you achieve success.

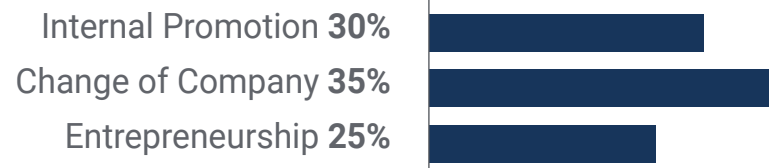
If you want to improve yourself, make a positive change at a professional level, and network with the best, then this is the place for you.

Generating Positive Change

Time of Change



Type of Change



In a competitive world of work, specialization is the professional's best asset when it comes to making their profile stand out from others.

Get the salary improvements you deserve by taking this complete Postgraduate Certificate with TECH.

Salary Increase

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



10

Benefits for Your Company

The Postgraduate Certificate Special Regimes in Corporate Income Tax contributes to elevate the organization's talent to its maximum potential through the specialization of high-level leaders. Participating in this program is a unique opportunity to access a powerful network of contacts in which to find future professional partners, customers or suppliers.





“

*After studying at TECH you will be able to bring
a new working vision to your daily practice”*

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.

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 Special Regimes in Corporate Income Tax guarantees students, in addition to the most rigorous and up-to-date education, access to a Postgraduate Certificate issued by TECH Global University.



“

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

This program will allow you to obtain your **Postgraduate Certificate in Special Regimes in Corporate Income Tax** endorsed by **TECH Global University**, the world's largest online university.

TECH Global University is an official European University publicly recognized by the Government of Andorra ([official bulletin](#)). Andorra is part of the European Higher Education Area (EHEA) since 2003. The EHEA is an initiative promoted by the European Union that aims to organize the international training framework and harmonize the higher education systems of the member countries of this space. The project promotes common values, the implementation of collaborative tools and strengthening its quality assurance mechanisms to enhance collaboration and mobility among students, researchers and academics.

This **TECH Global University** title is a European program of continuing education and professional updating that guarantees the acquisition of competencies in its area of knowledge, providing a high curricular value to the student who completes the program.

Title: **Postgraduate Certificate in Special Regimes in Corporate Income Tax**

Modality: **online**

Duration: **6 weeks**

Accreditation: **6 ECTS**





Postgraduate Certificate Special Regimes in Corporate Income Tax

- » Modality: online
- » Duration: 6 weeks
- » Certificate: TECH Global University
- » Credits: 6 ECTS
- » Schedule: at your own pace
- » Exams: online

Postgraduate Certificate Special Regimes in Corporate Income Tax

