



Postgraduate Diploma BEPS and International Taxation

» Course Modality: online

» Duration: 6 months

» Certificate: TECH Technological University

» Dedication: 16h/week

» Schedule: at your own pace

» Exams: online

» Target Group: University graduates who have previously completed any of the degrees in the field of Business and Economic Sciences

Website: www.techtitute.com/in/school-of-business/postgraduate-diploma/postgraduate-diploma-beps-international-taxation

Index

Why Study at TECH? Why Our Program? Objectives Welcome p. 4 p. 6 p. 10 p. 14 06 Our Students' Profiles Methodology Structure and Content p. 18 p. 26 p. 34 80 **Course Management** Benefits for Your Company Impact on Your Career p. 38 p. 42 p. 46 Certificate

01 Welcome

Understanding the causes that led to the publication of the BEPS project by the OECD and the G20 is of the utmost importance for professionals who want to specialize and update their knowledge in the tax area. With this program, the professional will understand where the world of international taxation is heading and will knowthe main BEPS action plans in detail. Therefore, this qualification favors the personal and professional growth of its students, helping them to achieve success in their respective companies.







tech 08 | Why Study at TECH?

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

+200

executives prepared each year

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 method (postgraduate learning methodology with the best international valuation) with the Case Study. Tradition and vanguard in a difficult balance, and in the context of the most demanding educational itinerary.



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"





tech 12 | Why Our Program?

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



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.



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.



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.



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.



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.



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.



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.



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.





tech 16 | Objectives

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

The **Postgraduate Diploma in BEPS and International Taxation** will prepare the student to:



Know the main BEPS action plans

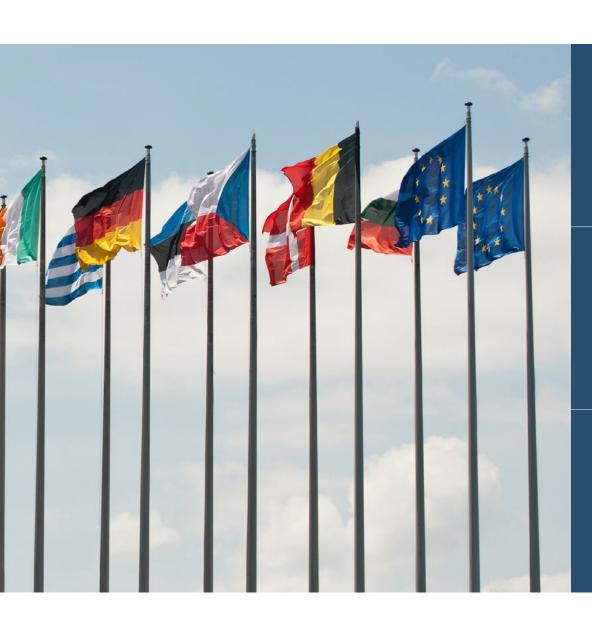


Understand the importance of the existing international taxation strategies



Identify opportunities for international tax strategies in multinational groups





04

Understanding where the world of international taxation is headed post-BEPS

05

Identify opportunities for international tax strategies in multinational groups

06

Understand the importance of stakeholders in international taxation strategies, with special emphasis on the understanding of the most relevant recent issues





tech 20 | Structure and Content

Syllabus

The content of the Postgraduate Diploma in International BEPS and International Taxation is designed to promote the development of managerial skills that enable more rigorous decision-making in uncertain environments.

Over the course of 450 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 Diploma deals in depth with all financial areas of the company and is designed to help managers understand financial management from strategic, international and innovative perspective.

A plan designed for students focused on their professional improvement and preparing them to achieve excellence in the field of corporate investments.

A program that understands the needs of students and companies through innovative content based on the latest trends, supported by the best educational methodology and an exceptional faculty, which will provide the student with sufficient competencies to solve critical situations in a creative and efficient manner.

This Postgraduate Diploma takes place over 6 months and is divided into 3 modules:

Module 1	BEPS Project and Anti-Abuse Measures
Module 2	International Taxation Strategies and Special Regimes in Spain
Module 3	International Taxation Strategies and Comparative Regimes



Where, When and How is it Taught?

TECH offers the possibility to study this Postgraduate Diploma in BEPS and International Taxation completely online. Throughout the 6 months of the educational program, you will be able to access all the contents of this program 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.

tech 22 | Structure and Content

Module 1. BEPS Project and Anti-Abuse Measures

1.1. BEPS Project

- 1.1.1. Origin and Introduction to the BEPS Project
- 1.1.2. Action Plan Description
- 1.1.3. Implementation by Country and Difficulties
- 1.1.4. What is next?

1.2. Digital Economy Issues

- 1.2.1. Concept of Digital Economy
- 1.2.2. How Does BEPS Impact the Digital Economy?
- 1.2.3. Implementation by Country and Difficulties
- 1.2.4. What is next?

1.3. Hybrid Instruments

- 1.3.1. Concept of Hybrid Instruments
- 1.3.2. How Does BEPS Impact the Hybrid Instruments?
- 1.3.3. Implementation by Country and Difficulties.
- 1.3.4. What Is Next?

1.4. Hybrids in Spain and Anti-hybrids in Spain

- 1.4.1. Impact of BEPS on Spanish Tax Legislation
- 1.4.2. Anti-hybrid Measures in Corporate Income Taxes
- 1.4.3. Difficulties Arising from Anti-Hybrid Measures in Corporate Income Tax

1.5. Interest Deductibility

- 1.5.1. Tax Issues Related with Interest Deductibility
- 1.5.2. How Does BEPS Impact Interest Deduction?
- 1.5.3. Implementation by Country and Difficulties
- 1.5.4. What Is Next?

1.6. Deductibility of Interest in Spain

- 1.6.1. Understanding the Evolution of Interest Deductibility in Spain
- 1.6.2. Impact of BEPS and ATAD on Spanish Tax Legislation
- 1.6.3. Limitation on the Interest Deduction for Corporate Income Tax Purposes

1.7. Other Anti-abuse Measures

- 1.7.1. General Anti Avoidance Rule (GAAR) Concept
- 1.7.2. Definition and Examples of Specific Anti-Abuse Clauses in Spain
- 1.7.3. Introduction to Tax Havens
- 1.7.4. Impact of Operations with Tax Havens in Spain

1.8. Other Anti-abuse Measures in Spain: International Fiscal Transparency

- 1.8.1. Introduction to International Tax Transparency
- 1.8.2. Requirements for the Application of International Tax Transparency
- 1.8.3. Definition and Types of Passive Annuities
- 1.8.4. Impact of the Application of International Tax Transparency

1.9. Multilateral Instrument (MLI)

- 1.9.1. Introduction to the Multilateral Instrument
- 1.9.2. Impact of the MLI on Double Taxation Avoidance Treaties
- 1.9.3. Implementation by Country
- 1.9.3. What is next?

1.10. Other OECD Actions in the Area of International Taxation

- 1.10.1. Transparency and Exchange of Information for Tax Purposes
- 1.10.2. Mutual Administrative Assistance in Tax Matter
- 1.10.3. Automatic Exchange of Information

2.1.2.1.1.2.1.2.2.1.3.	Introduction to International Tax Planning Introduction Relevant Aspects of Tax Planning Tax Planning Instruments	2.2. 2.2.1. 2.2.2. 2.2.3.	Outbound Structures Introduction to Structures Outbound Relevant Aspects to Be Considered in Outbound from Spain Practical Example	2.3. 2.3.1. 2.3.2. 2.3.3.	Inbound Structures Introduction to Structures Inbound Relevant Aspects to be Taken into Account in Inbound within Spain Practical Example	2.4.1. 2.4.2. 2.4.3.	Multinational Groups I Types of Business Reorganizations
2.5.	Corporate Reorganizations of Multinational Groups II	2.6.	Neutrality in Internal Reorganizations in Spain	2.7.	Neutrality in Cross-border Reorganizations	2.8. 2.8.1.	Transparent Entities Definition of Transparent Entity
2.5.1. 2.5.2. 2.5.3.	Limitations on the Use of Tax Losses Limitations on the Use of Tax credits Potential Impact on Change in Beneficial Ownership	2.6.2. 2.6.3.	Understanding the Types of Reorganization Transactions Introduction to the Neutrality Regime in Spain Main Features of the Neutrality Regime, Advertising Formalities and Requirements	2.7.1. 2.7.2. 2.7.3. 2.7.4.	Understanding the Types of Reorganization Transactions Potential Tax Implications in Spain Potential application of the Neutrality Regime in Spain	2.8.2. 2.8.3. 2.8.4.	 8.2. Practical Examples of Transparent Entities in Other Jurisdictions 8.3. Concept of Entity Under the Income Attribution Regime (ERAR) in Spain
2.9.	Spanish Real Estate Investment Trusts (REITs)	2.10.	Problems Arising from International Tax Strategies				
2.9.1. 2.9.2. 2.9.3.	Introduction to Real Estate Investment Trusts Main Requirements Main Tax Implications		Introduction to Business Model Changes Main Objectives of These Changes Cases in Spanish Jurisprudence				

tech 24 | Structure and Content

Module 3. International Taxation Strategies and Comparative Regimes 3.4. Canary Islands Special Zone 3.1. Comparative Holding Regimes 3.2. ETVE Regime 3.3. Free Trade Zone Regimes 3.1.1. Main Aspects to Consider 3.2.1. Understanding and Requirements; 3.3.1. Understanding the Free Trade Zone 3.4.1. Introduction to the Canary Islands Special 3.1.2. Main Holding Regimes Worldwide Practical Vision 3.3.2. Main Tax Benefits 3.2.2. Tax Implications for the Holding Company 3.3.3. Examples of Free Trade Zone Regimes 3.4.2. Investment Requirements and Permitted 3.2.3. Tax Implications for Shareholders Activities 3.2.4. Various Formalities 3.4.3. Tax Benefits 3.4.4. Examples and Real Cases 3.7. Trust and Fiduciary 3.5. Territorial Regimes 3.6. Patent Box 3.8. Principles of International Taxation in the U.S.I 3.5.1. How Territorial Regimes Work 3.6.1. Definition and Understanding of Patent Box 3.7.1. Introduction to the concept of *Trust* 3.5.2. Main Territorial Regimes Worldwide 3.6.2. Evolution of the Patent Box 3.7.2. Impact in Spain 3.8.1. Types of Entities from a Federal Fiscal 3.6.3. Comparison of the Main Regimes of Patent Box 3.7.3. Practical Example Standpoint: Partnership, Disregarded Entities, etc. 3.8.2. Main Federal Tax Impact by Entity Type 3.8.3. Practical Example With Spain 3.9. Principles of International Taxation 3.10. Public Reaction to International in the U. S.II **Taxation Strategies** 3.9.1. How the Tax System Works in the U.S. 3.10.1. Influence of the International Press on 3.9.2. Introduction to tax reform in the U.S. International Taxation 3.9.3. Aspects to consider when investing in the U.S. 3.10.2. Existing structures questioned at present





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.





tech 28 | Methodology

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.





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.

tech 30 | Methodology

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.



Methodology | 31 tech

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.



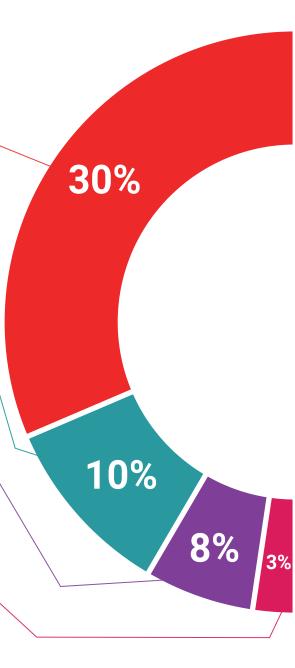
Management Skills Exercises

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.

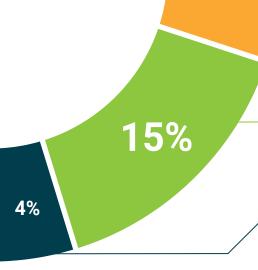


This exclusive educational system for presenting multimedia content was awarded by Microsoft as a "European Success Story".

Testing & Retesting

 \bigcirc

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.

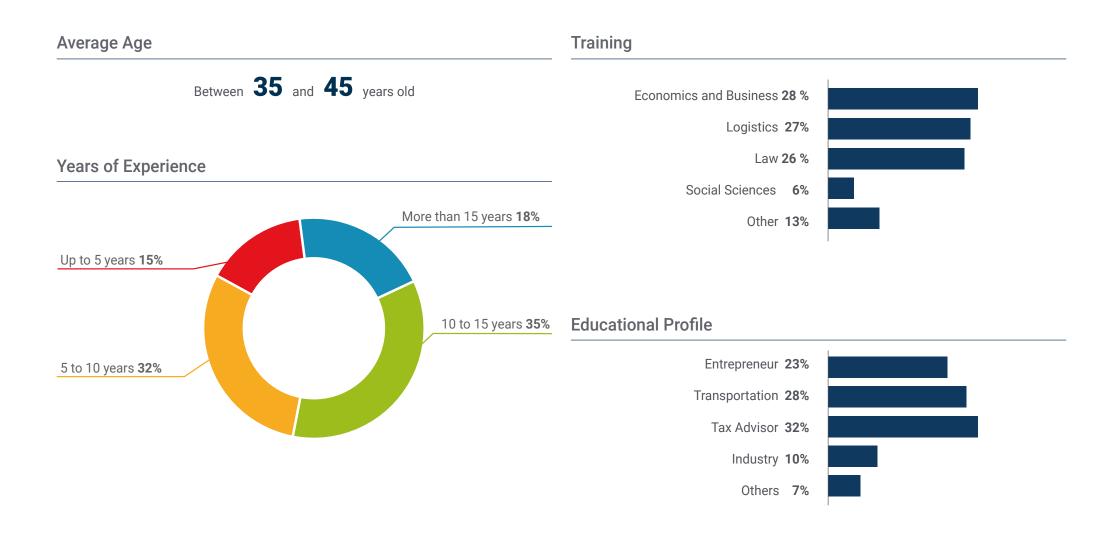


30%

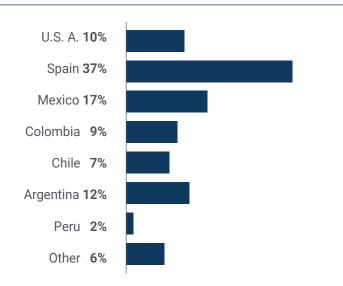




tech 36 | Our Students' Profiles



Geographical Distribution





Mónica Pérez

Director of the Tax Department

"The content of this Postgraduate Diploma is frankly interesting; I would even dare to say mandatory for all those who wish to understand the world of international taxation and the main actions of the BEPS project."





Management



D. 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

Dr. Patón García, Gemma

- Expert of Financial and Tax Law
- Professor of Financial and Tax Law
- Fiscal Section Coordinator at Editorial Bosch
- Substitute Judge in the Courts of Ciudad Real
- Ph.D. in Financial and Tax Law from the University of Castilla-La Mancha

Mr. Gallego González, Raúl

- Fiscal associate lawyer at Deloitte Legal
- Tax Lawyer at EJASO ETL Global
- Tax Consultant at A&J International
- Lawyer of the Tax Department of Juan Capellá Auditores SLP
- Graduate in Law from the University of Santiago de Compostela
- Master's Degree in Fiscality and Taxation by the Association of Economists of A Coruña
- Master's Degree in Finance from the University of Santiago de Compostela
- Master's Degree in Access to the Legal Profession by Universidad Nebrija





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

The Postgraduate Diploma in BEPS and International Taxation of TECH Technological University is an intense program that prepares you to face challenges and business decisions globally. The main objective is to promote personal and professional growth. Helping students achieve success.

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

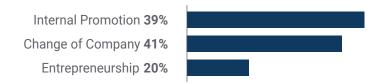
Experience shows that by upgrading your training you are more likely to improve your hiring process.

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

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

\$57,900

A salary increase of

25.22%

\$72,500





tech 48 | Benefits for Your Company

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



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.



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.



Building agents of change

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



Increased international expansion possibilities

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



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.

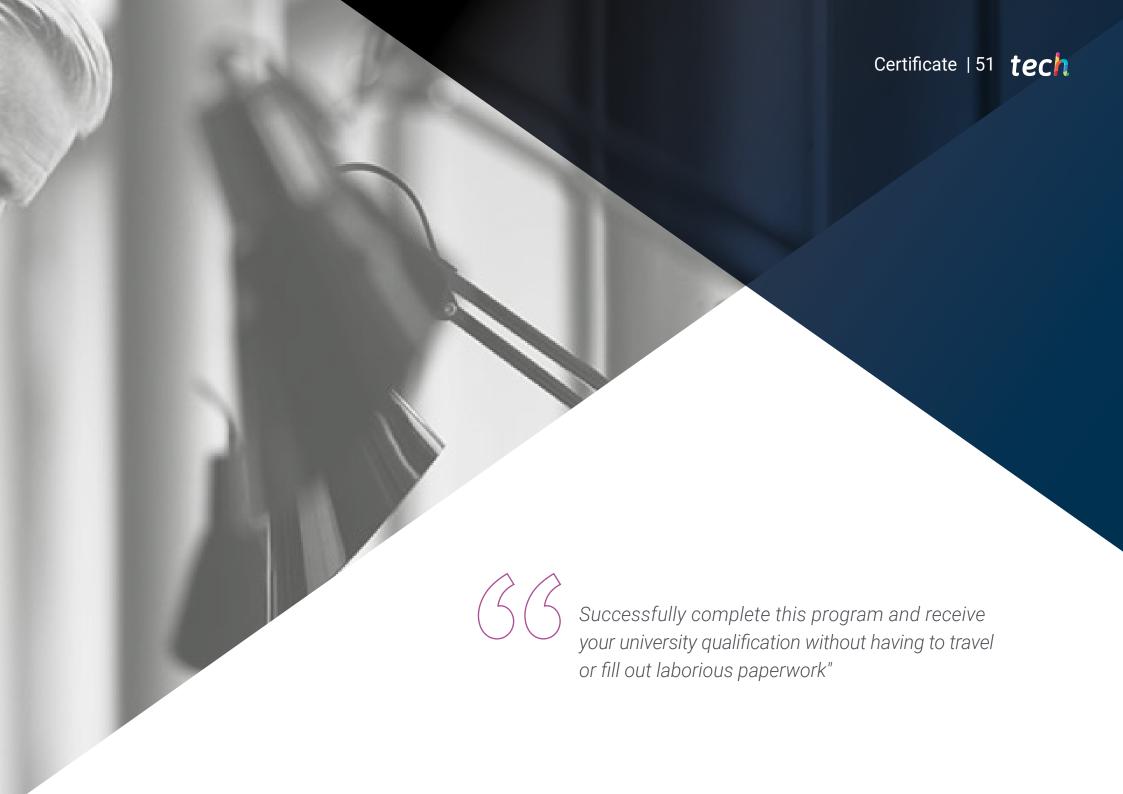


Increased competitiveness

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







tech 52 | Certificate

This **Postgraduate Diploma in BEPS and International Taxation** 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 Diploma**, issued by **TECH Technological University** via tracked delivery*.

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

Title: **Postgraduate Diploma in BEPS and International Taxation**Official N° of Hours: **450 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.



Postgraduate Diploma BEPS and International Taxation

- » Course Modality: online
- » Duration: 6 months
- » Certificate: TECH Technological University
- » Dedication: 16h/week
- » Schedule: at your own pace
- » Exams: online

