Postgraduate Diploma Corporate Income Tax with respect to the Taxation of Companies





Postgraduate Diploma Corporate Income Tax with respect to the Taxation of Companies

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

Website: www.techtitute.com/in/school-of-business/postgraduate-diploma/postgraduate-diploma-corporate-income-tax-respect-taxation-companies

Index

01	02		03		04	
Welcome	Why Study at TECH?		Why Our Program?		Objectives	
р. 4		р. б		р. 10		p. 14
	05		06		07	
	Structure and Content		Methodology		Our Students' Profiles	
		р. 20		р. 26		р. 34
	80		09		10	
	Course Management		Impact on Your Career		Benefits for Your Comp	any
		p. 38		р. 42		р. 46
					11	
					Certificate	
						p. 50

01 **Welcome**

Corporate tax is possibly the most important tax rate that a company must assume. With an advanced knowledge of all the aspects that make up this tax rate, the tax advisor can make the company improve its economic results, so it can become a benchmark in its sector and even a leader in tax advisory teams. For this reason, TECH has developed the following qualification, with which all professionals interested in this field of specialization obtain the most advanced knowledge with which to definitively boost their career.

> Postgraduate Diploma in Corporate Income Tax with respect to the Taxation of Companies. TECH Technological University

H. C. C. C. L.

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 selfcritical of their work"

120

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.

Why Study at TECH? | 07 tech

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"

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...



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.



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.



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.



Why Study at TECH? | 09 tech

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.



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"



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.

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.

GG

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"

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.

Why Our Program? | 13 tech



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.

04 **Objectives**

The main objective of this program is to improve the economic and professional prospects of its students, instructing them in an issue of great interest to companies such as corporate tax. With this advanced knowledge, the professional tax advisors are guaranteed to increase their own work results by being able to provide better guidance to their clients.

TECH's fundamental objective is to give you the ultimate boost to your career to become a great fiscal manager. Enroll today and don't wait any longer to grow in a field with good job possibilities"

tech 16 | Objectives

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

The Postgraduate Diploma in Corporate Income Tax with respect to the Taxation of Companies train you to:



Understand the general characteristics of corporate income tax under the general regime



Learn the elements necessary for the determination of the tax liability



Learn the necessary elements for the determination of the taxable base of the tax





Handle the administrative doctrine and the interpretative jurisprudence of the law



Be able to calculate the installment payments

Objectives | 17 tech



Be able to file the tax return



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





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



Understand the various special regimes



Be able to determine the consolidated taxable income

tech 18 | Objectives

Making adjustments arising from a merger, spin-off, exchange of securities or non-cash contribution



Understand the requirements for the application of the special merger regime



Be able to make the notification of the merger regime



Objectives | 19 tech





Learn how to calculate the tax incentives for small companies, and when they can be applied



Learn about the tax regime for cooperatives, when it is applicable and the consequences of its loss



Apply the adjustments to cooperatives in corporate income tax, derived from their special regime

05 Structure and Content

This program has been developed by experts in corporate tax consulting, who have summarized in the 4 teaching modules that compose it all the necessary knowledge to be able to effectively advise any company. Thanks to their guidance in tax matters, the students can aspire to reach positions of greater relevance in their department, considerably improving the opinion and results of the clients.

With the help of TECH experts and the advanced skills you will acquire, you will soon see the positive results of this Postgraduate Diploma"

tech 22 | Structure and Content

Syllabus

This TECH Postgraduate Diploma focuses on the most common realities for companies when facing corporate taxation, ensuring that the students learn all the essential knowledge to be able to provide effective and professional advice in this regard.

To this end, during the 600 hours of study that make up the program, the students will also analyze real examples of application of the theory in authentic business situations. This makes the teaching much more dynamic and effective, learning to use all the knowledge in cases that the students may encounter in their day-to-day work.

The program focuses, therefore, on the general and special regimes that affect

corporate tax, with their respective regulatory frameworks, taxable events, necessary steps for various particular cases and their special characteristics. This Postgraduate Diploma takes place over 6 months and is divided into 4 modules:

Module 1	Corporate income tax: general regime I
Module 2	Corporate income tax: general regime II
Module 3	Corporate income tax: special regimes I
Module 4	Corporate income tax: special regimes II



Structure and Content | 23 tech

Where, when, and how it is taught

TECH offers the possibility of developing this Postgraduate Diploma in Corporate Income Tax with respect to the Taxation of Companies in a totally online way. 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 24 | Structure and Content

Mod	ule 1. Corporate income tax: general re	egime l					
1.1. 1.1.1. 1.1.2. 1.1.3. 1.1.4. 1.1.5.	Taxable Transaction	1.2. 1.2.1. 1.2.2.	Adjustments to the tax base: deductible expenses Requirements for deductibility of expenses Non-Deductible Expenses	1.3.	Financial Expenses	1.4.	Temporary allocation of revenues and expenses
1.5.	Amortization	1.6.	Valuation standards and related transactions	1.7.	Provisions for contingencies and expenses	1.8.	Impairment losses and deferred tax assets regime
1.9.	Double taxation exemptions	1.10	Patent Box	1.11	Capitalization reserve		

Мо	Module 2. Corporate income tax: general regime II							
2.1.	Offsetting of tax bases	2.2.	Tax rates and total tax liability	2.3.	Rebates	2.4.	Deductions for double taxation	
2.5.	Deductions for research and development and technological innovation	2.6.	Deduction for investments in cinematographic productions, audiovisual series and live shows of performing arts and music	2.7.	Deductions for job creation	2.8.	Deduction for investments by port companies	
2.9.	Rules common to deductions	2.10	Installment payments					

Structure and Content | 25 tech

1							
). .	Corporate Income Tax Management	3.2.	Economic interest groupings and temporary joint ventures		Tax consolidation regime I: basic concepts Definition Taxpayer Tax liabilities arising from the application of the tax consolidation regime	3.4. 3.4.1. 3.4.2.	
5.2. 5.3.	 Tax group Definition the tax group Parent company. Subsidiaries Inclusion or exclusion of entities in the tax group Determination of ownership and voting rights in indirect shareholdings Special rules for the incorporation of entities in the tax group 	3.6.2. 3.6.3.	Taxable income of the consolidated group Special rules applicable in the determination of the individual taxable income of the entities forming part of the tax group Eliminations Additions Offset of tax loss carryforwards	3.7. 3.7.1. 3.7.2. 3.7.3. 3.7.4.	Consolidated liquidation Tax group tax rate Full amount of the tax group Deductions and allowances from the gross tax liability of the tax group Declaration and self-assessment of the tax group	3.8. 3.8.1. 3.8.2. 3.8.3.	Regime for small companies I Concept of small-sized company Freedom to amortize with job creation Accelerated depreciation
.9. 9.1. 9.2.		3.10.	Financial leasing regime				
Лос	dule 4. Corporate income tax: special re	egimes					
1.1.	Corporate restructuring regime. Concept, scope and cases of application	4.2. 4.2.1. 4.2.2.	Requirements of the regime The valid economic reason The Communication of the Regime		Corporate restructuring regime I Regime applicable to the transferred elements Valuation of the shares acquired Taxation regime of the partners Regime for the exchange of securities	4.4. 4.4.1. 4.4.2.	Corporate restructuring regime II Equity interests of the transferor and the acquiring entity Non-Monetary Contributions
	Corporate restructuring regime III	4.6.	Tax regime for cooperatives I. Tax	4.7.	Tax regime for cooperatives II.	4.8.	Specially protected cooperatives

4.9. Tax regime for cooperatives III Regla Special rules for the corporate tax base

- 4.9.1. Double taxable income
- 4.9.2. Valuation of transactions with partners
- 4.9.3. Special expenses: FEP and interest on capital 4.9.4. Treatment of DIC

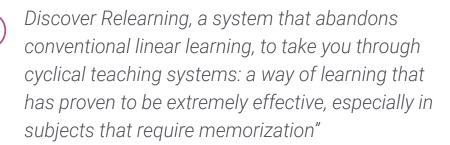
- 4.10. Tax regime for cooperatives IV. Tax Benefits of cooperatives
- 4.10.1. Tax benefits on the IS tax liability 4.10.2. Tax benefits in other taxes

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.





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.

666 At TECH, you will experience a learning methodology that is shaking the foundation 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.

Methodology | 29 tech



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.



tech 32 | Methodology

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.

30%

10%

8%

3%



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.

Methodology | 33 tech



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".



30%



Testing & Retesting

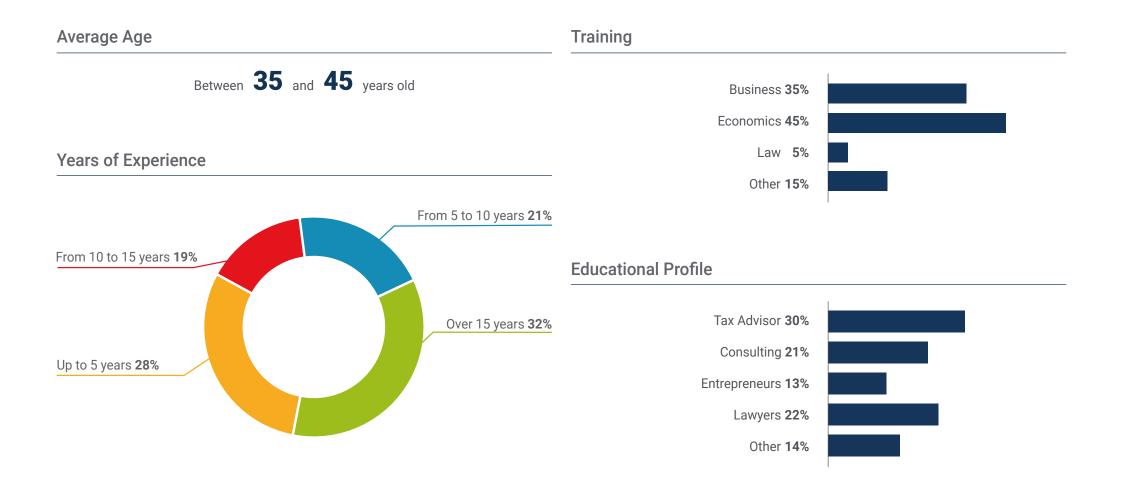
We periodically evaluate and re-evaluate students' knowledge throughout the program, through assessment and self-assessment activities and exercises, so that they can see how they are achieving their goals.

07 Our Students' Profiles

The students who study this program come mainly from the area of tax consultancy, seeking an improvement both in their daily quality of work and in their own salary and job expectations. For this reason, this Postgraduate Diploma in Corporate Income Tax with respect to the Taxation of Companies offers a series of key knowledge that helps students to achieve their objectives in the best possible way.

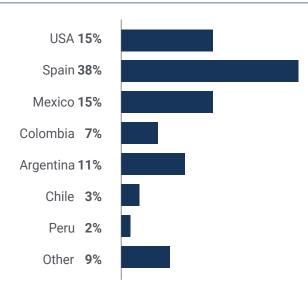
You will demonstrate your professional worth by becoming the reference in corporate tax matters within your department"

tech 36 | Our Students' Profiles



Our Students' Profiles | 37 tech

Geographical Distribution





Jorge Díaz

Tax Advisor

"I was looking for specific Corporate Tax training, but I couldn't find any that really offered me everything I needed until I found this TECH Postgraduate Diploma. Its online methodology and the quality of the teaching team have been essential to be able to finish it successfully"

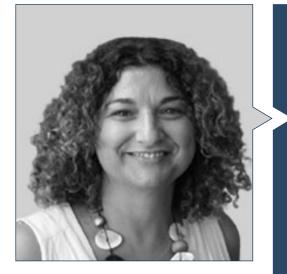
08 Course Management

Thanks to this highly enabling qualification and the knowledge provided by a teaching staff composed of leading experts in Corporate Income Tax with respect to the Taxation of Companies, the students will acquire all the necessary skills to specialize in this sector. The specialists pour into this program the knowledge and experience of years of work. In addition, other specialists of recognized prestige in related areas participate in its design and elaboration, completing this program in an interdisciplinary way, making it, therefore, a unique and highly nourishing experience at an academic level for the students.

A unique experience to specialize with the experience and knowledge provided by the most updated teaching staff"

tech 40 | Course Management

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



Course Management | 41 tech

Professors

Dr. Correcher Mato, Carlos

- Trainee Researcher at the Law School of the University of Valencia
- Degree in Law at the University of Valencia
- PhD in Financial and Tax Law
- Master's Degree in Law at the University of Valencia

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

09 Impact on Your Career

As the effort required by the students to take this program is great, TECH makes sure that all the instruction they will receive is of the highest possible quality. The professional experts in charge of the syllabus have ample experience in providing tax advice to companies, especially in corporate tax matters, so that the students are guaranteed to have access to didactic material with useful content and verified in real business situations. A REAL PROPERTY.

Our challenge is to generate a positive change in your professional career. We are fully committed to helping you achieve it"

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

TECH's Postgraduate Diploma in Corporate Income Tax with respect to the Taxation of Companies 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.

This program will be very useful to update your knowledge in business tax consulting.

A unique opportunity to strengthen your knowledge and achieve a professional improvement in this field.

Generating Positive Change.

Time of Change



Type of Change

Internal Promotion **30%** Change of Company **35%** Entrepreneurship **25%**

Salary Increase

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





10 Benefits for Your Company

Participating in this program is a great opportunity to raise the professional level of organizations to very high potentials, as the knowledge acquired by students is distinctive and unique within the tax advisory sector. In addition, the networking opportunity that is presented during the program is high, being able to strengthen professional ties with other entities or people that can be a clear competitive advantage after completing the program.

Benefits for Your Company | 47 tech

66

You will provide quality solutions to complex problems of clients who want expert advice on corporate tax"

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.



Building agents of change

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



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.



Increased international expansion possibilities

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



Benefits for Your Company | 49 **tech**



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.

11 **Certificate**

The Postgraduate Diploma in Corporate Income Tax with respect to the Taxation of Companies guarantees students, in addition to the most rigorous and up-to-date education, access to a Postgraduate Diploma issued by TECH Technological University.

Certificate | 51 tech

Don't miss the opportunity to study with us and you will notice how you will get the breakthrough you were looking for"

tech 52 | Certificate

This **Postgraduate Diploma in Corporate Income Tax with respect to the Taxation of Companies** 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 program, and meets the requirements commonly demanded by labor exchanges, competitive examinations, and professional career evaluation committees.

Title: Postgraduate Diploma in Corporate Income Tax with respect to the Taxation of Companies

Official Nº of hours: 600 h.





Postgraduate Diploma Corporate Income Tax with respect to the Taxation of Companies

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