Postgraduate Diploma

International Taxation in the Non-Resident Income Tax





Non-Resident Income Tax

» Modality: online

» Duration: 6 months

» Certificate: TECH Global University

» Credits: 18 ECTS

» Schedule: at your own pace

» Exams: online

» Target Group: Professionals working as tax, accounting, or financial advisors, both to companies and in-house advisors. Professionals from other financial areas who want to expand their knowledge of international taxation. Other professionals with different specializations who want to get started in the area of international taxation.

Website: www.techtitute.com/us/school-of-business/postgraduate-diploma/postgraduate-diploma-international-taxation-non-resident-income-tax

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01 **Welcome**

Due to the growing internationalization of economic relations and the progressive integration of Spain into the European Union, the need arose to configure a rule that regulates the taxation of non-resident entities, taking into account not only the current regulations but also the vision of the institutions and stakeholders. Thanks to this qualification, the student will acquire the necessary skills and competencies to manage international tax procedures under the guidance of distinguished experts in the field. A unique opportunity to become actual foreign trade managers, leading highly competitive companies.









tech 08 | Why Study at TECH?

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

+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.





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"

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.



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.





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 Global 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.

This Postgraduate Diploma in International Taxation in the Non-Resident Income Tax will enable students to:



Understand the importance of existing International Tax strategies in order and apply them in daily <u>practice</u>



Understand the meaning of double taxation and the methods to prevent it



Understanding the process of fiscal integration in the European Union







Provide the basic knowledge that serves as a basis and foundation to understanding international taxation and to developing as a specialized professional



Know and understand the process of Fiscal integration in the European Union through the study of the basic pillars and objectives that govern European Fiscal Policy



Obtain the basic pillars of knowledge in relation to the tools offered by double taxation treaties





tech 20 | Structure and Content

Syllabus

The content of the Postgraduate
Diploma in International Taxation in the
Non-Resident Income Tax is designed
to promote the professional growth of
students through the development of
skills that enable them to make complex
decisions in uncertain environments.

Throughout 450 hours of study, the student will analyze a multitude of practical cases through individual work, achieving an effective learning process that will be fundamental for their future at the labor level. In this way, in just a few months, you will be able to make an academic journey that will give you a competitive advantage in the international labor market, handling with complete fluency all those concepts and strategies related to taxation and income taxation of non-residents.

This qualification covers such important issues for foreign trade and customs professionals as European and international taxation and double taxation treaties. In this way, the student can enter a complex area that requires a high-level qualification.

Module 3

This qualification has been created with students and their need for constant improvement in mind, allowing them to access the most competitive positions in the market, achieving the boost that their careers need to succeed in a sector of high demand and competition, both nationally and internationally.

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

Module 1 Basic Principles of International Taxation and IRNR (Non-Resident Income Tax)

Module 2 European Taxation

Double Taxation Treaties



Where, When and How is it Taught?

TECH offers the possibility of developing this Postgraduate Diploma in International Taxation in the Non-Resident Income Tax completely online. Throughout the 6 months of the program, you will be able to access all its contents of at any time, allowing you to 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. Basic Principles of International Taxation

1.1. Basic Principles of International Taxation

- 1.1.1. Introduction to International Taxation
- 1.1.2. Residence Principle vs. Source
- 1.1.3. International Double Taxation, Concepts, Types and Solutions

1.2. Description of Methods to Avoid Double Taxation

- 1.2.1. Introduction
- 1.2.2. Exemption Method
- 1.2.3. Imputation Method
- 1.2.4. Methods to Avoid Double Taxation under Spanish Law

1.3. Nature, Purpose and Scope of IRNR Application. Personal Elements of IRNR

- 1.3.1. Introduction. Nature, Purpose and Scope of the Non-Resident Income Tax Application
- 1.3.2. IRNR Taxpayers and Persons Liable for IRNR
- 1.3.3. Residence
- 1.3.4. Representatives

1.4. General IRNR Rules

- 1.4.1. Tax Liability Taxable Transaction
- 1.4.2. Income Obtained in Spanish Territory article 13 Non-Resident Income Tax Application
- 1.4.3. Exempt Income Article 14 LIRNR

1.5. Non-resident Taxation Without PE

- 1.5.1. Taxable Income Composition and Specific Rules
- 1.5.2. Tax Rate Applicable Tax Rates
- 1.5.3. Tax Accrual and Declaration
- 1.5.4. Calculation of Tax Debt
- 1.5.5. PE Diversity Tax Period and Accrual

1.6. Taxation of non-residents with PE

- 1.6.1. Income attributable to the PE and determination of the Tax Base
- 1.6.2. Calculation of Tax Debt
- 1.6.3. PE Diversity Tax Period and Accrual

1.7. Real Estate Taxation

- 1.7.1. Concept of Real Estate in the Spanish legislation and in the DTAs
- 1.7.2. Taxation of capital gains obtained in the sale of Real Estate. Activos Mobiliarios vs. Real Estate Assets
- 1.7.3. Taxation of Real Estate Income
- 1.7.4. Special Tax on Real Estate Assets of Nonresident Entities

1.8. Entities under Income Attribution Regime of income

- 1.8.1. Introduction to ERARs
- 1.8.2. Entities under Income Attribution Regime of income licorporated in Spain, Taxation of Non-resident Members
- 1.8.3. ERARs Incorporated Abroad

1.9. Non-European Union Resident vs. RoW

- 1.9.1. Dividends, Interest, Royalties, Capital Gains
- 1.9.2. Taxable Income Rules Applicable to EU Residents
- 1.9.3. Applicable Tax Rate

Module 2. Indirect Taxation on Foreign Trade									
2.1.2.	Tax Law Introduction Taxation in the Treaties of the European Union: Legal Basis for Tax Harmonization		The Parent-Subsidiary Directive Introduction Main Features Contents Application Requirements Parent-subsidiary Directive and Tax Evasion: Abuse of European Law and Anti-abuse Clauses Transposition in Spain	2.3.2. 2.3.3. 2.3.4.	The Interest and Royalties Directive Introduction Main Features Application Requirements The interest and Royalties directive and tax evasion: abuse of European law and anti- abuse clauses Transposition in Spain	2.4.2. 2.4.3.			
2.5.1. 2.5.2. 2.5.3. 2.5.4. 2.5.5.	Anti-circumvention Directives I (ATAD I) Introduction Main Features Areas Anti-circumvention clauses in the directive Transposition in Spain		Anti-circumvention Directives II (ATAD II) Introduction Main Features Areas Anti-circumvention clauses in the directive Transposition in Spain	2.7. 2.7.1. 2.7.2. 2.7.3. 2.7.4.	State Aid and Taxation Introduction General Aspects Concurrence Requirements Nature of State Aid	2.8. 2.8.1. 2.8.2. 2.8.3.	Administrative Cooperation Introduction General Aspects The Directive on Administrative Cooperation		
2.9. 2.9.1. 2.9.2. 2.9.3. 2.9.4. 2.9.5. 2.9.6.	General Aspects Areas Contents and Definitions Transitional Period	2.10.1 2.10.2	The role of the Court of Justice of the European Union . Introduction . Preliminary Ruling . Main CJEU Rulings						

tech 24 | Structure and Content

Module 3. Double Taxation Treaties										
3.1.1. 3.1.2. 3.1.3.	Different Models of Double Taxation Avoidance Treaties and Exchange of Information Agreements Introduction to CDIs (Double Taxation Treaties). Evolution of CDIs Over Time Different DTA models. OECD vs. UN vs. U.S.A Information Exchange Agreements	3.2.3.2.1.3.2.2.3.2.3.	OECD Model	3.3.1. 3.3.2. 3.3.3.	Articles 1 to 4 - OECD Model Tax Convention Persons and Taxes Covered General Definitions Residence	3.4.1. 3.4.2. 3.4.3.	Article 5: Permanent Establishments - OECD Model Tax Convention Concept of PE Fixed Place of Business Dependent Agent vs. Independent Agent Impact of BEPS on Article 5			
3.5.1. 3.5.2. 3.5.3. 3.5.4.	Establishment Taxation of Permanent Establishment Income	3.6.1. 3.6.2. 3.6.3. 3.6.4.	Article 10 and 11 - Dividends and Interest - OECD Model Tax Convention Concept of Dividends Taxation of Dividends Concept of Interest Taxation of Interest	3.7.1. 3.7.2. 3.7.3.	Article 12: royalties - OECD model agreement Concept of Royalties Treatment of Technical Assistance and Other Related Services Taxation of Royalties		Article 13: Capital Gains - OECD Model Tax Convention Concept of Capital Gains Taxation of Capital Gains Corporate Reorganization Clauses			
3.9. 3.9.1. 3.9.2. 3.9.3.	Exemption and Taxation Methods in the OECD Model Convention Exemption Method Imputation Method Tax Sparing Clause	3.10.1 3.10.2 3.10.3	Benefit Limitation Clauses and Other Clauses in the OECD Model Convention Introduction to Benefit Limitation Clauses LOB Clause - ML Proposal Principle Purpose Test Most Favored Nation Clause							





You will have the most updated and rigorous content on the market to learn first-hand about the most relevant aspects of International Taxation"



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.





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

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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.

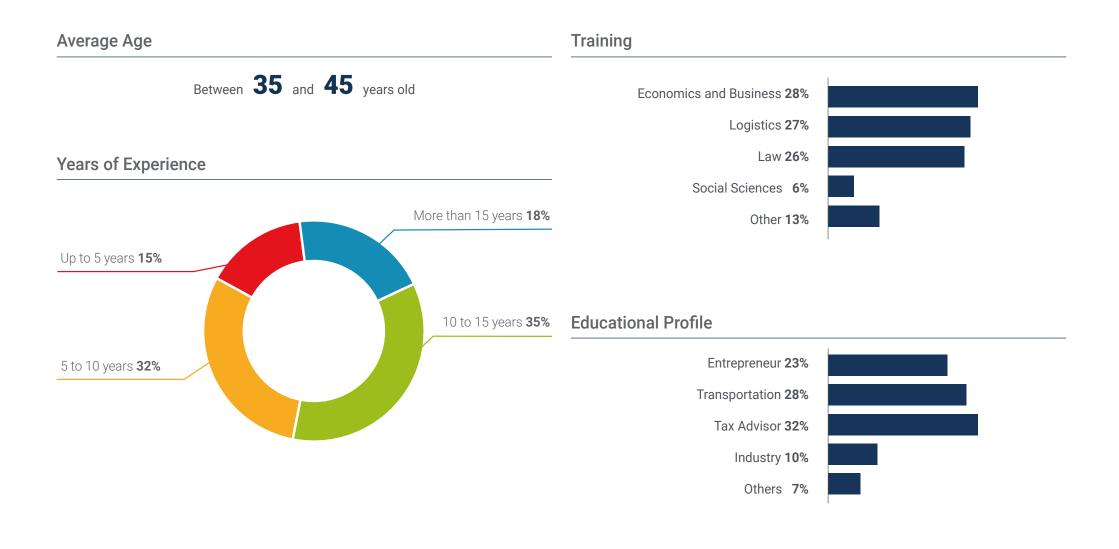


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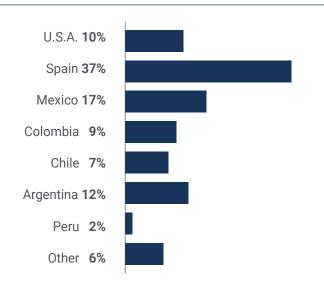




tech 36 | Our Students' Profiles



Geographical Distribution





Marta Fernández

Tax advisor

"This is the best program on International Taxation in the Non-Resident Income Tax that I could have done. The multimedia methodology and the huge number of practical cases has allowed me to quickly acquire the knowledge to develop my work as a tax advisor with greater confidence. It was definitely a great decision to do this program"





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







tech 44 | Impact on Your Career

If you want to make a positive change in your profession, the Postgraduate Diploma in International Taxation in the Non-Resident

Income Tax will help you

achieve it.

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

TECH's Postgraduate Diploma in International Taxation in IRNR is an intensive program that prepares you to face challenges and decisions in the field of tax consulting. 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.

Time of change

During the program

15%

During the first year

60%

After 2 years

25%

Type of change

Internal Promotion 39%
Change of Company 41%
Entrepreneurship 20%

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 program will allow you to obtain your **Postgraduate Diploma in International Taxation in the Non-Resident 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 Diploma in International Taxation in the Non-Resident Income Tax

Modality: online

Duration: 6 months

Accreditation: 18 ECTS



^{*}Apostille Convention. In the event that the student wishes to have their paper diploma issued with an apostille, TECH Global University will make the necessary arrangements to obtain it, at an additional cost.



Postgraduate Diploma International Taxation in the Non-Resident Income Tax

» Modality: online

» Duration: 6 months

» Certificate: **TECH Global University**

» Credits: 18 ECTS

» Schedule: at your own pace

» Exams: online

