

Executive Master's Degree International Taxation, Foreign Trade and Customs

M I T F T C



Executive Master's Degree International Taxation, Foreign Trade and Customs

- » Modality: online
- » Duration: 12 months
- » Certificate: TECH Global University
- » Credits: 60 ECTS
- » Schedule: at your own pace
- » Exams: online
- » Target Group: Professionals dedicated to tax advice, accounting or financial advice, both to companies and in-house advisors.
Professionals from other financial areas who want to expand their knowledge in international taxation.
Other professionals with different specializations who want to get started in the area of international taxation.

Website: www.techtute.com/us/school-of-business/professional-master-degree/master-international-taxation-foreign-trade-customs

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01 Welcome

Today, the economic business environment is becoming increasingly globalized. The advance of new technologies has brought about a transformation in economic relations, as well as in foreign trade and customs activities. With the Executive Master's Degree in International Taxation, Foreign Trade and Customs, the professional will acquire a complete international fiscal vision, obtaining a specialized and differentiating knowledge of the commercial and fiscal sector.

This program offers a complete vision of European Tax Law within international taxation, through the study of the basic European institutions involved in the tax-integration process. And it does so with an eminently practical approach that will help the student to obtain the fundamentals and knowledge necessary to face the casuistry that can be found in the day to day, as well as to understand the weight and vision of different stakeholders in various tax planning strategies.



International Taxation, Foreign Trade and Customs Executive Master's Degree.
TECH Global University



“

Discover new techniques and strategies in International Tax planning and apply them in the daily practice of your profession"

02

Why Study at TECH?

TECH is the world's largest 100% online business school. We are an elite business school, with a model of maximum academic demand, a center of high international performance and intensive training in management skills.



“

*Our university is at the forefront of technology
and we put all our resources at your disposal to
help you achieve business success”*

08 | Why Study at TECH?

At TECH Global University



Innovation

We offer you an online learning model that combines the latest educational technology with the most rigorous teaching methods. A unique, internationally recognised method that will provide you with the keys to develop in a constantly evolving world, where every entrepreneur must be committed to innovation.

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



The highest standards

Our admissions criteria are not economic. You don't need to make a large investment to study with us. However, to become a TECH graduate, we will push your intelligence and problem-solving skills to the limit. Our academic standards are very high...

95 % | of TECH students successfully complete their studies



Networking

Professionals from all Spanish-speaking countries attend TECH, so you will be able to create a large network of contacts that will aid you in the future.

38000

executives trained each year

23

different nationalities



Empowerment

Grow hand in hand with the best, most prestigious and influential companies and professionals. We have developed strategic partnerships and a valuable network of contacts with major economic players both in Europe and America.

+500

collaborative agreements with leading companies



Talent

Our program is a unique initiative to showcase your talent in the business world. An opportunity that will allow you to voice your concerns and share your business vision.

Show the world your talents after completing this program



Multicultural Context

Share a unique experience with us. You will study in a multicultural context, in a program with a global vision, thanks to which you will learn how to work in different parts of the world by gathering the latest information that best suits your business idea.

Our students come from more than 35 different countries



At TECH we strive for excellence and, to this end, we boast a series of characteristics that make us unique:



Analysis

We explore your critical side, your ability to question things, your problem-solving skills, as well as your interpersonal skills.



Academic Excellence

We offer you the best online learning methodology. We combine the re-learning method (the most internationally recognized postgraduate learning methodology) with Harvard Business School's case studies. A complex balance of traditional and state-of-the-art methods, within the most demanding academic framework.



Economy of Scale

We are the biggest. TECH has a portfolio of more than 7,000 university postgraduate programs and in the new economy, **volume + technology = groundbreaking price**. This way, we ensure that studying is not as expensive for you as it would be at another university.



Learn with the best

In the classroom, our 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 you a quality specialization that will allow you to advance in your career and stand out in the business world.

Teachers representing 20 different nationalities



At TECH you will have access to Harvard Business School case studies"

03

Why Our Program?

Studying this TECH program means increasing your 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. You 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 training 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

We give you the opportunity to take control of your future and develop your full potential. By completing our program you will acquire the necessary skills to make a positive change in your career in a short period of time.

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

02

You will develop a strategic and global vision of companies.

We offer you an in-depth overview of general management to understand how each decision affects each of the company's different functional areas.

Our global vision of companies will improve your strategic vision.

03

You will solidify your skills in senior business management.

We open the doors to a professional landscape at your level as a high-level executive, 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

We show you the latest trends, advances, and strategies to carry out your professional work in a rapidly changing environment.

45% of graduates are promoted internally.

05

You will have access to a powerful network of contacts

We connect you with people like you with the same concerns and desire to grow. Share partners, customers, or suppliers.

You will find a network of contacts that will be crucial for your professional development.

06

You will thoroughly develop your business project.

You will acquire a deep strategic vision that will help you develop your own project, taking into account the different areas in companies.

20% of our students develop their own business idea.

07

Improve your soft skills and management skills

We help you apply and develop the knowledge you have acquired and improve your interpersonal skills to become a leader who makes a difference.

Improve your communication and leadership skills and enhance your career.

08

You will be part of an exclusive community

We offer you the opportunity to be part of a community of elite managers, large companies, renowned institutions and qualified professors from the most prestigious universities in the world: the TECH Technology University community.

We give you the opportunity to train with a team of internationally respected teachers.

04

Objectives

This program is designed to strengthen your skills in the Tax Field, as well as to develop new competencies and skills 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 Tax Activity"

Your goals are our goals.

We work together to help you achieve them.

The Executive Master's Degree in International Taxation, Foreign Trade and Customs will train you to:

01

Acquire a complete International Tax vision in both direct and indirect taxation.

04

Provide the basic knowledge that serves as a basis and foundation to understand International Taxation and to develop as a specialized professional.

02

Know the impact that different international organizations, such as the OECD, have on the subject, and the pressure on countries to adapt to the measures put forward by these organizations.



03

Understand the importance of existing International Tax strategies in order to apply them in daily practice.

05

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.

06

Have a clear view of the progression and implementation of BEPS (Base Erosion and Profit Shifting) in the most relevant countries.

08

Know the rules and regulations applicable to economic relations between non-resident entities and Spanish entities.

09

Obtain a general knowledge and understanding of State aid in Tax matters.

07

Identify opportunities for International Tax strategies in multinational groups.

10

Achieve knowledge, understanding and practical skill in interpreting and applying anti-avoidance and anti-abuse rules at the European Union level.



11

Know the existing tools to neutralize the Tax impact of the different corporate reorganization operations.

14

Know the weight of stakeholders in International Tax strategies, with special emphasis on the understanding of the most relevant recent questions.

12

Obtain basic Tax knowledge in U.S. International Taxation that allows a sound understanding of the use of different types of entities in international structures.



13

Understand the practical impact of U.S. Tax reform for non-U.S. multinationals.

15

Achieve an understanding of the basic Legal-Taxation fundamentals related to international travel that will enable the student to carry out deductive reasoning.

16

Acquire the necessary skills to perform International Tax Planning and Advisory Tasks for individuals.

18

Know the local transfer pricing requirements and the methods of application to the different related party transactions as a consequence of the BEPS Plan.

19

Understand the practical impact of transfer pricing inspection challenges and what alternative procedures can be pursued after the inspection is completed.

17

Obtain an overview of market trends in the field of Expatriation and Secondments.

20

Obtain knowledge of the characteristics of the main International Trade Operations in VAT (Value Added Tax): intra-community Deliveries and Acquisitions, Imports and Exports.



05 Skills

After passing the evaluations of the Executive Master's Degree in International Taxation, Foreign Trade and Customs, the professional will have acquired the necessary skills for a quality and up-to-date praxis based on the most innovative teaching methodology.



“

*This program will help you acquire the skills
you need to excel in your daily work”*

At the end of this program, the professional will be able to:

01

Identify Related-Party Transactions, know how to perform a Fundamental Analysis and what methodologies exist for Valuing Transactions.

04

Identify opportunities for International Tax strategies in multinational groups.

02

Understand the role of the OECD in Double Taxation and its weight in the regulation of international relations.



03

Deepen in the main aspects of Double Taxation Treaties: persons and taxes covered, residence criteria, main income and methods to avoid double taxation.

05

Have a clear vision of the key aspects to be analyzed in Corporate Reorganizations, both domestic and cross-border.

06

Deepen in the Tax Impact that the activities and economic relations of non-resident entities have in Spain.

08

Identify the Tax differences that apply to residents of the European Union as compared to residents of third countries.

09

Understand the objectives pursued by the Fiscal Integration Process in the European Union and its practical implications among each one of its member states.

07

Identify the main consequences derived from transactions involving real estate assets by non-residents.

10

Understand the relevance of European Tax Law in International Tax structuring.



11

Understand the fundamental operation of Manufacturing Excise Taxes, both in the application of the suspension regime and in the realization of the taxable event.

14

Apply Tax Regulations taking into account the employee's country of origin and country of posting, as well as international double taxation treaties.

12

Provide an overview of International Tax issues that may affect a company.

13

Understand the Arm's Length Principle, the international issues arising from related-party transactions and the alliance between administrations.



15

Provide assistance on the guidelines or criteria that can be followed in the design of an International Tax Planning Strategy based on the different regulations in different countries.

16

Understand the main requirements and benefits of the different Holding Regimes around the world for practical application.

17

Understand the rationale for Free Trade Zones and the requirements and benefits of their use by corporations.

18

Know the most relevant and innovative Spanish jurisprudence on the subject.



06

Structure and Content

The Executive Master's Degree in International Taxation, Foreign Trade and Customs is a tailor-made program that is taught in a 100% online format so that you can choose the time and place that best suits your availability, schedule and interests.

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



“

A very complete program, very well structured, that will allow you to carry out a self-guided study to improve your skills in this field"

Syllabus

The Executive Master's Degree in International Taxation, Foreign Trade and Customs of TECH Global University is an intense program that prepares you to face challenges and business decisions both nationally and internationally. Its content is designed to promote the development of skills that enable more rigorous decision making in uncertain environments.

Throughout 1,500 hours of study, you will analyze a multitude of practical cases through individual work, achieving a deep learning that you will be able to transfer to your daily practice. It is, therefore, a genuine immersion in real scenarios that will help you to deal with complex situations in your daily practice.

A plan designed for you, focused on your professional improvement and that prepares you to achieve professional excellence. 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 project is developed over 12 months and is divided into 10 modules:

Module 1	Basic Principles of International Taxation and NRIT
Module 2	European Taxation
Module 3	Double Taxation Avoidance Agreements
Module 4	BEPS Project and Anti-Abuse Measures
Module 5	International Taxation Strategies and Special Regimes in Spain
Module 6	International Taxation Strategies and Comparative Regimes
Module 7	Expatriates and Individual Planning
Module 8	Transfer Pricing
Module 9	Customs
Module 10	Indirect Taxation of Foreign Trade



Where, When and How is it Taught?

TECH offers you the possibility of taking this program completely online. During the 12 months of training, 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.

Module 1. Basic Principles of International Taxation and NRIT

1.1 Basic Principles of International Taxation

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

1.2 Description of Methods for Avoidance of 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 Application of the NRIT Personal Elements of the NRIT

- 1.3.1. Introduction Nature, Purpose and Scope of Application of the NRIT
- 1.3.2. Taxpayers and Responsible for the NRIT
- 1.3.3. Residency
- 1.3.4. Representatives

1.4 NRIT General Rules

- 1.4.1. Subject to Tax Taxable Event
- 1.4.2. Income Obtained in Spanish Territory - article 13 LIRNR
- 1.4.3. Exempt Income - Article 14 LIRNR

1.5 Non-Resident Taxation Without Permanent Establishment (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 the Tax Debt
- 1.5.5. Diversity of PEs. Tax Period and Accrual

1.6 Real Estate Taxation

- 1.6.1. Concept of Real Estate in Spanish Law and in the Double Taxation Agreements (DTA)
- 1.6.2. Taxation of Capital Gains from the Sale of Real Estate Movable Assets vs. Immovable or Real Estate Assets
- 1.6.3. Taxation of Income Obtained from Real Estate
- 1.6.4. Special Tax on Real Estate Assets of Non-Resident Entities

1.7 Entities under the Attribution Regime for Individuals (ARI)

- 1.7.1. Introduction to Attribution Regime for Individuals (ARI)
- 1.7.2. ARIs Incorporated in Spain, Taxation of Non-Resident Members
- 1.7.3. ARIs Incorporated Abroad

1.8 Non-Resident European Union vs. RoW (Rest of the World)

- 1.8.1. Dividends, Interest, Royalties, Capital Gains
- 1.8.2. Taxable Income Rules Applicable to EU Residents
- 1.8.3. Applicable Tax Rates

Module 2. European Taxation

2.1 General Aspects of European Tax Law

- 2.1.1. Introduction
- 2.1.2. Taxation in the Treaties of the European Union: Legal Basis for Tax Harmonization
- 2.1.3. General Concepts of European Law and Taxation
- 2.1.4. European Fiscal Policy

2.2 Parent-Subsidiary Directive

- 2.2.1. Introduction
- 2.2.2. Main Characteristics
- 2.2.3. Contents
- 2.2.4. Application Requirements
- 2.2.5. The Parent-Subsidiary Directive and Tax Avoidance: Abuse of European Law and Anti-Abuse Clauses
- 2.2.6. Transposition in Spain

2.3 Interest and Royalty Directive

- 2.3.1. Introduction
- 2.3.2. Main Characteristics
- 2.3.3. Application Requirements
- 2.3.4. The Interest and Royalties Directive and Tax Avoidance: Abuse of European Law and Anti-Abuse Clauses
- 2.3.5. Transposition in Spain

2.4 Directive on Corporate Restructuring

- 2.4.1. Introduction
- 2.4.2. Main Characteristics
- 2.4.3. Restructuring Cases Covered by the Directive
- 2.4.4. Fiscal Regimen
- 2.4.5. Anti-Abuse Provisions

2.5 Anti-Tax Avoidance Directives I (ATAD I)

- 2.5.1. Introduction
- 2.5.2. Main Characteristics
- 2.5.3. Areas
- 2.5.4. Anti-Tax Avoidance Clauses in the Directive
- 2.5.5. Transposition in Spain

2.6 Anti-Tax Avoidance Directives II (ATAD II)

- 2.6.1. Introduction
- 2.6.2. Main Characteristics
- 2.6.3. Areas
- 2.6.4. Anti-Tax Avoidance Clauses in the Directive
- 2.6.5. Transposition in Spain

2.7 State Aid and Taxation

- 2.7.1. Introduction
- 2.7.2. General Aspects
- 2.7.3. Eligibility Requirements
- 2.7.4. Nature of State Aid

2.8 Administrative Cooperation

- 2.8.1. Introduction
- 2.8.2. General Aspects
- 2.8.3. Directive on Administrative Cooperation

2.9 Intermediaries Directive (DAC 6)

- 2.9.1. Introduction
- 2.9.2. General Aspects
- 2.9.3. Areas
- 2.9.4. Content and Definitions
- 2.9.5. Transitional Period
- 2.9.6. Transposition of the Directive in Spain

2.10 Role of the Court of Justice of the European Union

- 2.10.1. Introduction
- 2.10.2. Preliminary Ruling
- 2.10.3. Main Pronouncements of the CJEU

Module 3. Double Taxation Avoidance Agreements**3.1 Different Models of Double Taxation Avoidance Agreements and Exchange of Information Agreements**

- 3.1.1. Introduction to Double Taxation Agreements Evolution of DTA Over Time
- 3.1.2. Different DTA Models OECD vs. UN vs. U.S.
- 3.1.3. Information Exchange Agreements

3.2 General Comments on the OECD Model

- 3.2.1. General Comments on the OECD Model
- 3.2.2. Role of the Comments to the OECD Model
- 3.2.3. Reservations to the Comments to the OECD Model

3.3 Articles 1 to 4 - OECD Model Tax Convention

- 3.3.1. Persons and Taxes Covered
- 3.3.2. General Definitions
- 3.3.3. Residency

3.4 Article 5: Permanent Establishments - OECD Model Tax Convention

- 3.4.1. Concept of Permanent Establishment
- 3.4.2. Fixed Place of Business
- 3.4.3. Dependent Agent vs. Independent Agent
- 3.4.4. Impact of BEPS on Article 5

3.5 Article 7: Business Benefits - OECD Model Tax Convention

- 3.5.1. Concept of Corporate Profit
- 3.5.2. Obtaining Business Profits by a Permanent Establishment
- 3.5.3. Imputation of Income to a Permanent Establishment
- 3.5.4. Deductibility of Expenses for a Permanent Establishment

3.6 Article 10 and 11 - Dividends and Interest - OECD Model Tax Convention

- 3.6.1. Concept of Dividend
- 3.6.2. Taxation of Dividends
- 3.6.3. Concept of Interest
- 3.6.4. Taxation of Interest

3.7 Article 12: Royalties - OECD Model Tax Convention

- 3.7.1. Concept of Royalties
- 3.7.2. Treatment of Technical Assistance and other Inherent Services
- 3.7.3. Taxation of Royalties

3.8 Article 13: Capital Gains - OECD Model Tax Convention

- 3.8.1. Concept of Capital Gains
- 3.8.2. Taxation of Capital Gains
- 3.8.3. Corporate Reorganization Clauses

3.9 Exemption and Imputation Methods in the OECD Model Tax Convention

- 3.9.1. Exemption Method
- 3.9.2. Imputation Method
- 3.9.3. Tax Sparing Clause

3.10 Benefit Limitation and Other Clauses in the OECD Model Tax Convention

- 3.9.1. Introduction to Limitation of Benefits Clauses
- 3.9.2. LOB Clause - ML Proposal
- 3.9.3. Principle Purpose Test
- 3.9.4. Most Favored Nation Clause

Module 4. BEPS Project and Anti-Abuse Measures

4.1 BEPS Project

- 4.1.1. Origin and Introduction to the BEPS Project
- 4.1.2. Action Plans Description
- 4.1.3. Implementation by Country and Difficulties
- 4.1.4. *What Is Next?*

4.2 Digital Economy Issues

- 4.2.1. Concept of Digital Economy
- 4.2.2. How Does BEPS Impact the Digital Economy?
- 4.2.3. Implementation by Country and Difficulties
- 4.2.4. *What Is Next?*

4.3 Hybrid Instruments

- 4.3.1. Hybrid Instrument Concept
- 4.3.2. How Does BEPS Impact the Hybrid Instruments?
- 4.3.3. Implementation by Country and Difficulties.
- 4.3.4. *What Is Next?*

4.4 Hybrids in Spain and Anti-Hybrids in Spain

- 4.4.1. Impact of BEPS on Spanish Tax Legislation
- 4.4.2. Anti-hybrid Measures in Corporate Income Taxes
- 4.4.3. Difficulties Arising from Anti-Hybrid Measures in Corporate Income Tax.

4.5 Interest Deduction

- 4.5.1. Tax Issues Associated with Interest Deduction
- 4.5.2. How Does BEPS Impact Interest Deduction?
- 4.5.3. Implementation by Country and Difficulties
- 4.5.4. *What Is Next?*

4.6 Interest Deduction in Spain

- 4.6.1. Understanding the Evolution of Interest Deduction in Spain
- 4.6.2. Impact of BEPS and ATAD on Spanish Tax Legislation
- 4.6.3. Limitation on the Interest Deduction for Corporate Income Tax Purposes

4.7 Other Anti-Abuse Measures

- 4.7.1. Concept of General *Anti Avoidance Rule* (GAAR)
- 4.7.2. Definition and Examples of Specific Anti-Abuse Clauses in Spain
- 4.7.3. Introduction to Tax Havens
- 4.7.4. Impact of Operations with Tax Havens in Spain

4.8 Other Anti-Abuse Measures in Spain: International Tax Transparency

- 4.8.1. Introduction to International Tax Transparency
- 4.8.2. Requirements for the Application of International Fiscal Transparency
- 4.8.3. Definition and Types of Passive Income
- 4.8.4. Impact of the Application of International Fiscal Transparency

4.9 Multilateral Instrument (MLI)

- 4.9.1. Introduction to the Multilateral Instrument
- 4.9.2. Impact of the MLI on Double Taxation Avoidance Agreements
- 4.9.3. Implementation by Country
- 4.9.3. *What Is Next?*

4.10 Other OECD Actions in the Area of International Taxation

- 4.10.1. *Transparency and Exchange of Information for Tax Purposes*
- 4.10.2. *Mutual Administrative Assistance in Tax Matter*
- 4.10.3. *Automatic Exchange of Information*

Module 5. International Taxation Strategies and Special Regimes in Spain**5.1 Introduction to International Tax Planning**

- 5.1.1. Introduction
- 5.1.2. Relevant Aspects of Tax Planning
- 5.1.3. Tax Planning Instruments

5.2 Outbound Structures

- 5.2.1. Introduction to Structures *Outbound*
- 5.2.2. Relevant Aspects to Be Considered in *Outbound* from Spain
- 5.2.3. Practical Example

5.3 Inbound Structures

- 5.3.1. Introduction to Structures *Inbound*
- 5.3.2. Relevant Aspects to Be Considered in *Inbound* from Spain
- 5.3.3. Practical Example

5.4 Corporate Reorganizations of Multinational Groups

- 5.4.1. Types of Business Reorganizations
- 5.4.2. Relevant Aspects to Consider
- 5.4.3. Capital Gains and Real Estate Holding Taxation

5.5 Corporate Reorganizations of Multinational Groups

- 5.5.1. Limitations on the Use of Tax Losses
- 5.5.2. Limitations on the Use of Tax credits
- 5.5.3. Potential Impact on Beneficial Ownership Change

5.6 Neutrality in Internal Reorganizations in Spain

- 5.6.1. Understanding the Types of Reorganization Transactions
- 5.6.2. Introduction to the Neutrality Regime in Spain
- 5.6.3. Main Features of the Neutrality Regime, Advertising
- 5.6.4. Formalities and Requirements

5.7 Neutrality in Cross-Border Reorganizations

- 5.7.1. Understanding the Types of Reorganization Transactions
- 5.7.2. Potential Tax Implications in Spain
- 5.7.3. Potential Application of the Neutrality Regime in Spain
- 5.7.4. Practical Example

5.8 Transparent Entities

- 5.8.1. Definition of Transparent Entity
- 5.8.2. Practical Examples of Transparent Entities in Other Jurisdictions
- 5.8.3. Concept of Entity under the Attribution Regime for Individuals (ARI) in Spain
- 5.8.4. Methodology for Income Integration and Formalities

5.9 Spanish Real Estate Investment Trusts (REITs)

- 5.9.1. Introduction to Real Estate Investment Trusts
- 5.9.2. Main Requirements
- 5.9.3. Main Tax Implications

5.10 Problems Resulting from International Tax Strategies

- 5.10.1. Introduction to Business Model Changes
- 5.10.2. Main Objectives of These Changes
- 5.10.3. Cases in Spanish Jurisprudence

Module 6. International Taxation Strategies and Comparative Regimes

6.1 Comparative Holding Regimes

- 6.1.1. Main Aspects to Consider
- 6.1.2. Main Holding Regimes in the World

6.2 Spanish Entities Holding Foreign Securities (ETVE) Regimen

- 6.2.1. Understanding and Requirements; Practical Vision
- 6.2.2. Tax Implications for the Holding Entity
- 6.2.3. Tax Implications for Shareholders
- 6.2.4. Various Formalities

6.3 Free Trade Zone Regimes

- 6.3.1. Free Trade Zone Understanding
- 6.3.2. Main Tax Benefits
- 6.3.3. Examples of Free Trade Zone Regimes

6.4 Canary Islands Special Zone

- 6.4.1. Introduction to the Canary Islands Special Zone
- 6.4.2. Investment Requirements and Permitted Activities
- 6.4.3. Tax Benefits
- 6.4.4. Examples and Real Cases

6.5 Territorial Regimes

- 6.5.1. Operation of Territorial Regimes
- 6.5.2. Main Territorial Regimes in the World

6.6 Patent Box

- 6.6.1. Definition and Understanding of *Patent Box*
- 6.6.2. Evolution of the *Patent Box*
- 6.6.3. Comparison of the Main Regimes of *Patent Box*

6.7 Trust and Fiduciary

- 6.7.1. Introduction to the concept of *Trust*
- 6.7.2. Impact in Spain
- 6.7.3. Practical Example

6.8 Principles of International Taxation in the U.S. (1)

- 6.8.1. Types of Entities from a Federal Fiscal Standpoint: *Partnership, Disregarded Entities*, etc.
- 6.8.2. Main Federal Fiscal Impact by Type of Entity
- 6.8.3. Practical Example with Spain

6.9 Principles of International Taxation in the U.S. (2)

- 6.9.1. How the U.S. Tax System Works
- 6.9.2. Introduction to Taxation in the U.S. Tax reform
- 6.9.3. Aspects to Consider when Investing in the U.S.

6.10 Public Reaction to International Taxation Strategies

- 6.10.1. Influence of the International Press on International Taxation
- 6.10.2. Existing Structures Currently Questioned

Module 7. Expatriates and Individual Planning**7.1 Principles of Tax Residency Domestic Law and DTAs**

- 7.1.1. Determination of Tax Residency
- 7.1.2. Residency in DTAs. Art 4 DTAs
- 7.1.3. Residency Conflicts
- 7.1.4. Accreditation of Tax Residency Accreditation of Tax Residency

7.2 Taxation of Residents Main Tax obligations

- 7.2.1. General Considerations
- 7.2.2. Tax Implications Yield Definition
- 7.2.3. Employer Tax Obligations
- 7.2.4. DTAs Arts. 14 and 15

7.3 Taxation of Non-Residents Main Tax obligations

- 7.3.1. General Considerations
- 7.3.2. Tax Implications Yield Definition
- 7.3.3. Employer Tax Obligations

7.4 Main Taxation Regimes; Spain and Others

- 7.4.1. General Considerations
- 7.4.2. Main Special Taxation Regimes: Spain, Europe (Italy, France, The Netherlands), Latam
- 7.4.3. Problem of Accreditation of Tax Residency

7.5 Practical Aspects of International Mobility

- 7.5.1. Concept of Expatriate
- 7.5.2. Typology of Expatriations
- 7.5.3. Common Practical Problems and Solutions in Expatriate Management

7.6 Expatriate Compensation Package Main Supplements and Benefits

- 7.6.1. Economic Conditions
- 7.6.2. Supplements and Benefits
- 7.6.3. Practical Aspects of International Mobility Compensation Management

7.7 International Expatriation Policies Practical Aspects

- 7.7.1. Objective of an Expatriation Policy
- 7.7.2. Compensation and Benefits
- 7.7.3. Assignment Process

7.8 Retributive Policies

- 7.8.1. Fiscal Equalization
- 7.8.2. *Tax Protection*
- 7.8.3. *Laissez-Faire*

7.9 General Considerations: USA, Mexico, Brazil, Brazil, China, Spain

- 7.9.1. U.S. Taxation
- 7.9.2. Mexico Taxation
- 7.9.3. Brazil Taxation
- 7.9.4. China Taxation
- 7.9.5. Spain Taxation

7.10 Other Related Aspects: Immigration, Labor and Social Security

- 7.10.1. Migratory Aspects
- 7.10.2. Labor Aspects
- 7.10.3. Social Security Aspects

Module 8. Transfer Pricing

8.1 Introduction to the Arm's Length Principle

- 8.1.1. Introduction to the OECD Guidelines
- 8.1.2. Introduction to the European Transfer Pricing Forum
- 8.1.3. BEPs Plan and its Transfer Pricing Actions

8.2 Spanish Transfer Pricing Legislation

- 8.2.1. Linkage Principles
- 8.2.2. Introduction to Transfer Pricing Methods
- 8.2.3. Introduction to Intragroup Services

8.3 How to Document Related Party Transactions (BEPs - Action 13)

- 8.3.1. Functional Analysis
- 8.3.2. Determining Factors for Comparability
- 8.3.3. Search for Comparables

8.4 Introduction to the Valuation of Related-Party Transactions

- 8.4.1. How to Identify and Group Transactions?
- 8.4.2. Financial Segmentations when there are Multiple Functions in the Entity
- 8.4.3. Model 232

8.5 Valuation Methods

- 8.5.1. CUP Method - Theoretical-Practical
- 8.5.2. Incremental Cost and Resale Price - Theoretical-Practical
- 8.5.3. *Profit Split*-Theoretical-Practical
- 8.5.4. TNMM Transactional Net Margin Method - Theoretical-Practical

8.6 Special Considerations in Intragroup Services (BEPs Action 10)

- 8.6.1. Identification of the Services that Generate Profit Case Study: Interviews
- 8.6.2. Determination of the Intra-Group Charge
- 8.6.3. How to Distribute the Position Among the Subsidiaries?

8.7 Introduction to Intra-Group Financial Transactions

- 8.7.1. Determination of Interest Rates Level of Debt
- 8.7.2. Introduction to *Cash Pooling*: Mechanism
- 8.7.3. BEPs-Action 4

8.8 Intangible Special Considerations

- 8.8.1. Definition of an Intangible
- 8.8.2. Transfer of Intangibles: Alternatives
- 8.8.3. Legal Ownership vs. Economic

8.9 Introduction to APAs. Unilateral, Bilateral and Multilateral Procedures

- 8.9.1. What are the Most Frequent Operations to Apply for an APA? How and When?
- 8.9.2. Advantages and Disadvantages.
- 8.9.3. Practical Case

8.10 Transfer Pricing (TP) Specialist Inspection: Hot Topics

- 8.10.1. How to Prepare for a Potential Inspection?
- 8.10.2. Relationship and Interaction with the Group
- 8.10.3. Friendly Settlement Procedures-Arbitration-Multilateral Instruments

Module 9. Customs**9.1 General Aspects of Goods Movement**

- 9.1.1. Introduction
- 9.1.2. General Provisions and Concepts
- 9.1.3. Applicable Regulations and Scope of Application

9.2 Elements on which the Application of Import or Export Duties is Based

- 9.2.1. Common Customs Tariff and Tariff Classification of Goods
- 9.2.2. Determination of the Origin of Goods
- 9.2.3. Preferential and Non-Preferential Origin

9.3 Customs Value of Goods

- 9.3.1. Customs Valuation Methods
- 9.3.2. Transaction Value
- 9.3.3. Elements to be Included and Not to be Included when Determining the Customs Value by Transaction Value

9.4 Customs Debt

- 9.4.1. Customs Debt origin
- 9.4.2. Guarantee of Customs Debt
- 9.4.3. Collection, Payment, Drawback and Remission of Import or Export Duties

9.5 Inclusion of Goods in a Customs Status

- 9.5.1. Customs Status of Goods
- 9.5.2. Placing Goods under a Customs Regime
- 9.5.3. Checking and Release of Goods
- 9.5.4. Disposition of Goods

9.6 Clearance for Free Circulation and Import Duty Exemption

- 9.6.1. Arrival of Goods
- 9.6.2. Free Practice Dispatch
- 9.6.3. Import Duty Exemption

9.7 Special Regimes (I)

- 9.7.1. General Provisions
- 9.7.2. Transit
- 9.7.3. Deposit
- 9.7.4. Free Zones

9.8 Special Regimes (II)

- 9.8.1. Temporary Importation
- 9.8.2. Final Destination
- 9.8.3. Improvement

9.9 Exit of Goods from the Customs Territory of the Union

- 9.9.1. Formalities at Departure of Goods
- 9.9.2. Export and Outbound Declaration
- 9.9.3. Single Administrative Document

9.10 Relevant Issues in Customs Practice

- 9.10.1. Incoterms
- 9.10.2. Trade Defence Measures
- 9.10.3. Customs Representation
- 9.10.3. Authorized Economic Operator

Module 10. Indirect Taxation of Foreign Trade

10.1 General Aspects

- 10.1.1. Taxes on Foreign Trade
- 10.1.2. Purpose of the Different Taxes
- 10.1.3. Tax Adjustments on the Border
- 10.1.4. Single Market

10.2 Introduction

- 10.2.1. General Aspects
- 10.2.2. Single Market and Harmonization in the European Union
- 10.2.3. Territory of Application of the Canary General Indirect Tax (IGIC) and Tax for Production, Services and Importation (IPSI)

10.3 Intracommunity Deliveries and Assimilated Operations

- 10.3.1. Place of Execution
- 10.3.2. Passive Subject
- 10.3.3. Applicable Exemptions

10.4 Intracommunity Acquisitions and Assimilated Operations

- 10.4.1. Place of Realization, Taxable Event, Taxable Base and Taxable Person
- 10.4.2. Applicable Exemptions
- 10.4.3. Intra-Community Transportation of Goods

10.5 Particular Regimes

- 10.5.1. Non-Subjection to Taxation of Intra-Community acquisitions of Goods made by Certain Persons
- 10.5.2. New Means of Transportation
- 10.5.3. Remote Sales

10.6 Exports and Similar Operations

- 10.6.1. Exemption on Exports
- 10.6.2. Exemption in Transactions Assimilated to Exports
- 10.6.3. Exemptions in Exempt Areas and Suspensory Regimes

10.7 Import and Assimilated Operations (I)

- 10.7.1. Taxable Event
- 10.7.2. Accrual
- 10.7.3. Taxable Base

10.8 Import and Assimilated Operations (I)

- 10.8.1. Passive Subject
- 10.8.2. Tax Accountant Responsibilities
- 10.8.3. Exemptions

10.9 Elements Common to Excise Taxes (I)

- 10.9.1. General Aspects and Harmonization in the European Union
- 10.9.2. Excise Taxes in Spain and their Scope of Application
- 10.9.3. Taxable Event and Non-Taxability Cases

10.10 Elements Common to Excise Taxes (II)

- 10.10.1. Taxable income, Passive Subject, Exemptions and Refunds
- 10.10.2. Suspensive Regime and Tax Repercussion
- 10.10.3. Formal Obligations



07

Methodology

This training program provides you with a different way of learning. Our methodology uses a cyclical learning approach: ***Re-learning***.

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 Re-learning, 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"

At TECH Business School we use the Harvard case method.

Our program offers a revolutionary method of skills and knowledge development. Our objective is to strengthen competencies in a changing, competitive and highly demanding context.

“

With TECH you can experience a way of learning that is shaking the foundations of traditional universities around the world”



We are the first online university to combine Harvard Business School case studies with a 100% online learning system based on repetition.



A learning method that is different and innovative.

This intensive program of the School of Business of TECH Global University prepares students to face all the challenges in this area, both nationally and internationally. We are committed to promoting personal and professional growth, the best way to walk towards success, so TECH uses case studies from Harvard, with which we have a strategic agreement that allows us to bring our students the materials of the best university in the world.

“ *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.

In a given situation, what should a professional do? This is the question we face in the case method, an action-oriented learning method. Throughout the program, students will be confronted 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.

Re-learning 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: Re-learning.

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 Re-learning.

Our business school is the only one in Spanish-speaking countries 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 happens in a spiral (learn, unlearn, forget and relearn). Therefore, we combine 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.

Re-learning 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 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 materials, thoroughly prepared for professionals:



Study Material

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

These contents are then applied to the audiovisual format, to create the TECH online work 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 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 pills that include audios, videos, images, diagrams and conceptual maps in order to reinforce knowledge.

This unique educational system for the presentation of multimedia content was awarded by Microsoft as a "European Success Story".



Testing & Re-Testing

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



08

Our Students' Profiles

Our Executive Master's Degree in International Taxation, Foreign Trade and Customs is a program aimed at people with university studies who want to transform their career. This program uses a multidisciplinary approach as the students have a diverse set of academic profiles and represent multiple nationalities.





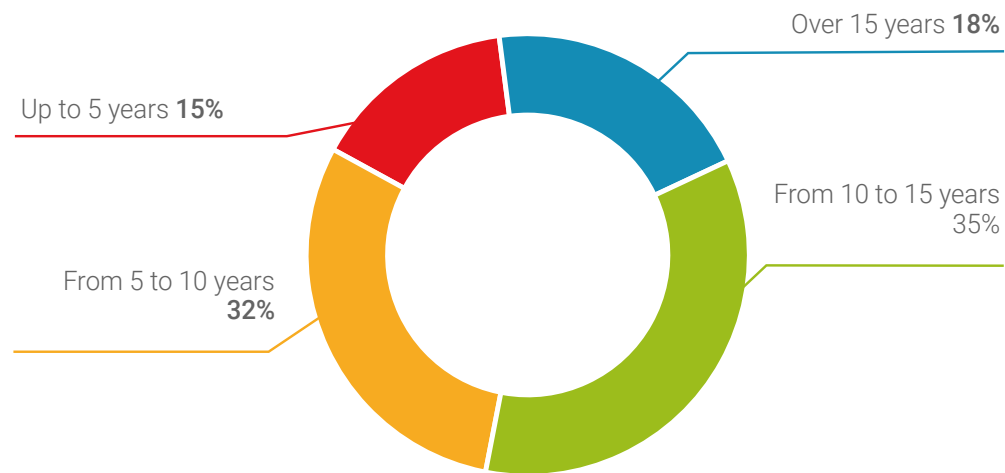
“

Expand your skills in International Taxation, Foreign Trade and Customs thanks to this program designed by professionals in the sector”

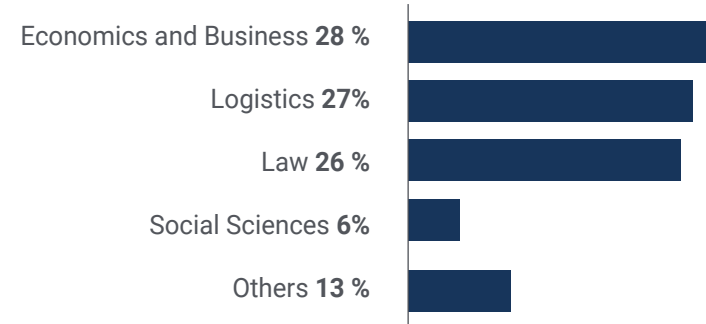
Average Age

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

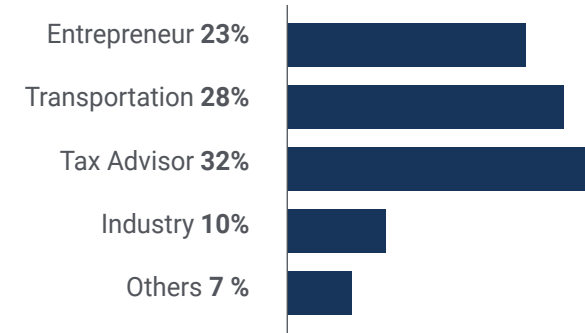
Years of Experience



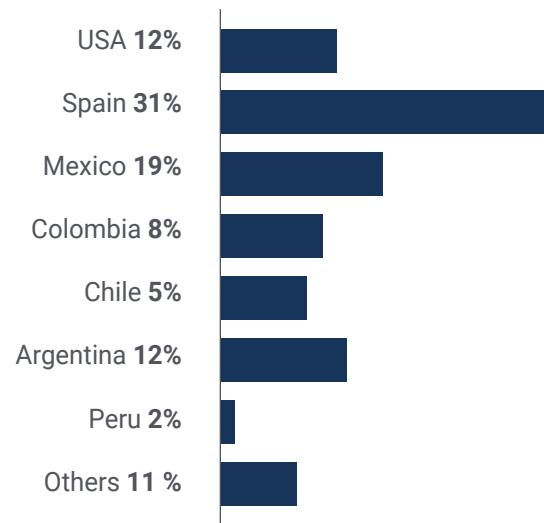
Training



Academic Profile



Geographical Distribution



Mónica Pérez

Director of the Tax Department

"Specializing in International Taxation, Foreign Trade and Customs has been a great benefit to my career path. I had been working as a tax advisor in this field for some time, but since I took this program, I got the promotion I had wanted for years. An accomplishment I have achieved thanks to TECH and its high-quality program".

09

Course Management

The program's faculty includes leading experts in International Taxation, Foreign Trade and Customs, who bring to this program the experience of their years of work. Furthermore, other renowned specialists in related disciplines participate in designing and preparing the course, making it a unique and highly nourishing academic experience for the student.



“

Our teaching team will help you to acquire the most relevant knowledge in this field, so that you can develop with total fluency in your daily practice"

Management



Piñeiro Sanromán, Marcos

- Director, Head of the Galicia Tax Department of the Galicia office of EY Attorneys at Law.
- Degree in Law (Economic and Business Law) from the University of Vigo.
- Master's Degree in Tax Advisory Services - Afundación Business School
- Master's Degree in Business Law - Garrigues Study Center
- More than thirteen years of professional experience advising clients and companies, he has worked as a Senior Associate in the Tax Law practice since December 2006 at Garrigues and previously worked in the Tax Law practice of Deloitte.
- He has been an advisor to numerous companies in Galicia in the field of tax and accounting consultancy, having participated in recent years in numerous projects related to the specialization of Transfer Pricing.
- He has given numerous courses and seminars on general taxation and, more specifically, on corporate restructuring, family businesses and transfer pricing, organized by various public and private entities.
- Associate Professor at IESIDE Business School (Degree in Business Administration and Management)
- Associate Professor at the FINANCIAL AND BUSINESS TRAINING INSTITUTE (Master's Degree in Tax and Accounting Consultancy) Inspector at the Central Delegation of Large Taxpayers (2007-2009)

Professors

Valente, Maryline

- ♦ Attorney Specialist in Tax Management
- ♦ Tax Department at Mouteira Guerreiro, Rosa Amaral & Associados, Law Firm, in Lisbon, Portugal.
- ♦ Postgraduate Course on International Taxation University of Santiago de Compostela
- ♦ Intensive Course on Taxation of Corporate Reorganizations & Restructuring

Dra. Patón García, Gemma

- ♦ Doctor of Law

González Valdivia, Hugo

- ♦ Attorney (Sr. Manager). Customs and Excise Taxes
- ♦ Indirect taxation department of Ernst & Young Attorneys-at-Law S.L. Sub-specialty of Customs and Excise Taxes
- ♦ Member of the Customs and International Trade Group of EY Global.
- ♦ Attorney at Baker & McKenzie in the tax department. Specialization in Indirect Taxation

López Gómez, Alberto

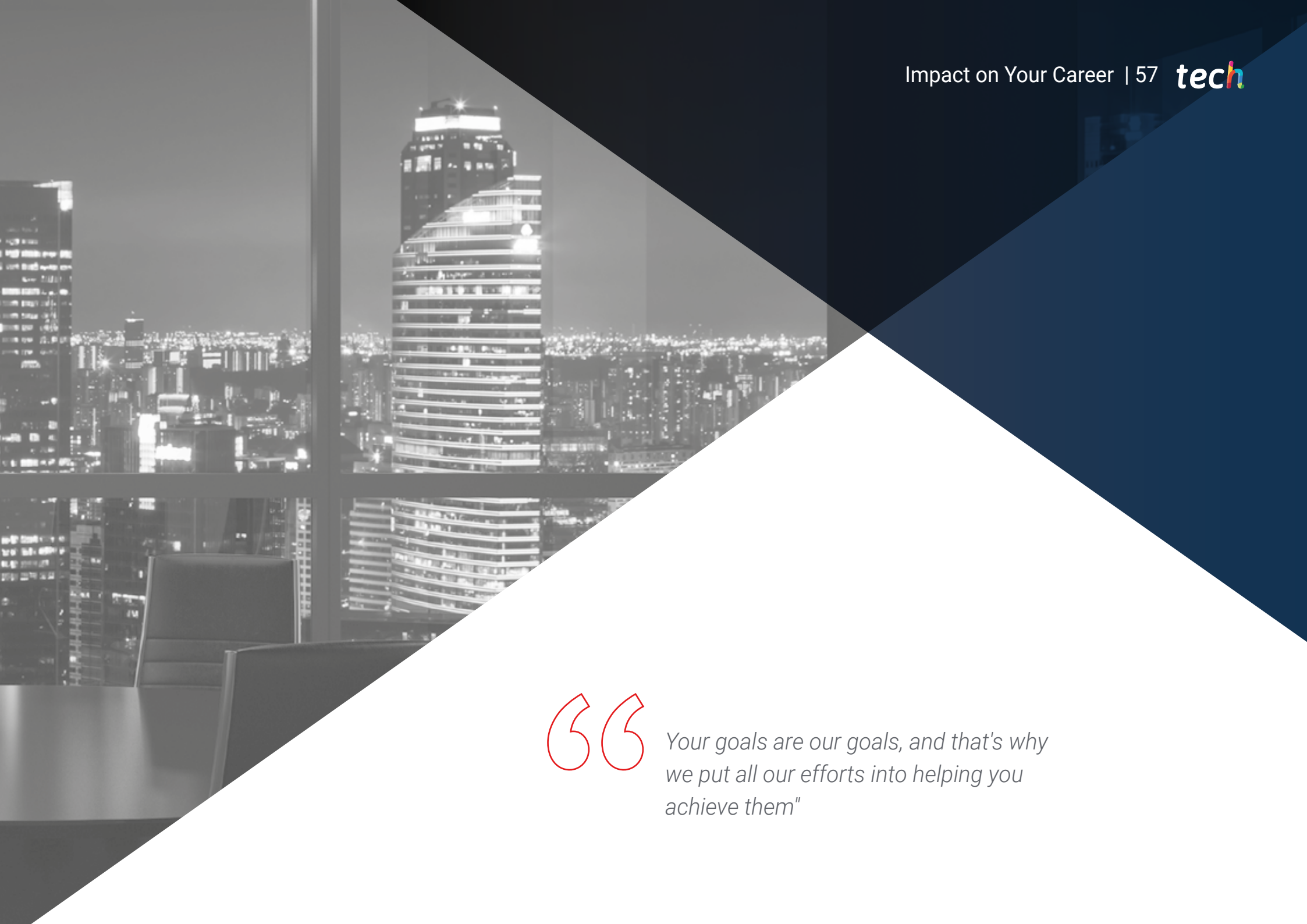
- ♦ A&J International Law Firm (A Coruña). Madrid. (Lisbon). February 2017 to present (first part-time now full-time, from November 2019) Managing Partner of the tax practice.
- ♦ Greenalia. Director from December 2017 to present (A Coruña).
- ♦ Hijos de Rivera, S.L. Corporation. (Holding Group Estrella Galicia). A Coruña
- ♦ PwC (PricewaterhouseCoopers Tax & Legal Service) (A Coruña/Madrid)
- ♦ University of A Coruña (Law School)
- ♦ ANJOCA (Family Office)
- ♦ KPMG. A Coruña
- ♦ CUATRECASAS. Madrid

10

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, therefore, we put all our efforts and tools at your disposal so that you acquire the necessary skills and abilities that will allow you to achieve this change.





“

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

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

The Executive Master's Degree in International Taxation, Foreign Trade and Customs of TECH Global University is an intense program that prepares you to face challenges and business decisions both nationally and internationally. Its main objective is to promote your personal and professional growth in order to help you achieve success.

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

Generating Positive Change.

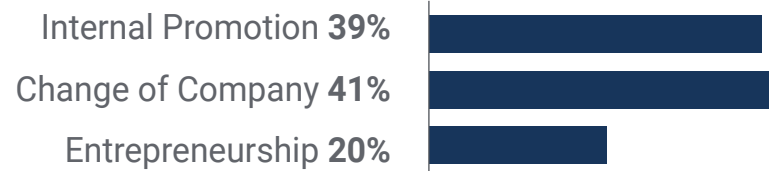
Experience shows that by upgrading your training you are more likely to improve your hiring process.

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.

Professional change for our students



Type of change



Salary increase

This program represents a salary increase of more than **25%** for our students.



11

Benefits for Your Company

The Executive Master's Degree in International Taxation, Foreign Trade and Customs contributes to raising the organization's talent to its maximum potential through the specialization of high-level leaders. Therefore, participating in this academic program will not only improve you on a personal level, but, above all, on a professional level, enhancing your training and improving your managerial skills. Additionally, joining TECH's educational community is a unique opportunity to access a powerful network of contacts in which to find future professional partners, clients, or suppliers.





“

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

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

01

Intellectual Capital and Talent Growth

You will bring to the company new concepts, strategies and perspectives that can bring about relevant changes in the organization.

02

Retaining high-potential executives to avoid talent drain

This program strengthens the link between the company and the manager 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 to overcome obstacles.

04

Increased international expansion possibilities

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



05

Project Development

You will be able to work on a real project or develop new projects in the R&D or Business Development area of your company.

06

Increased competitiveness

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

12 Certificate

The Executive Master's Degree in International Taxation, Foreign Trade and Customs guarantees, in addition to the most rigorous and up-to-date training, access to a Executive Master's Degree Certificate issued by TECH Global University.



“

Receive your degree without the need for complicated paperwork and give a boost to your profession"

This program will allow you to obtain your **Executive Master's Degree diploma in International Taxation, Foreign Trade and Customs** 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.

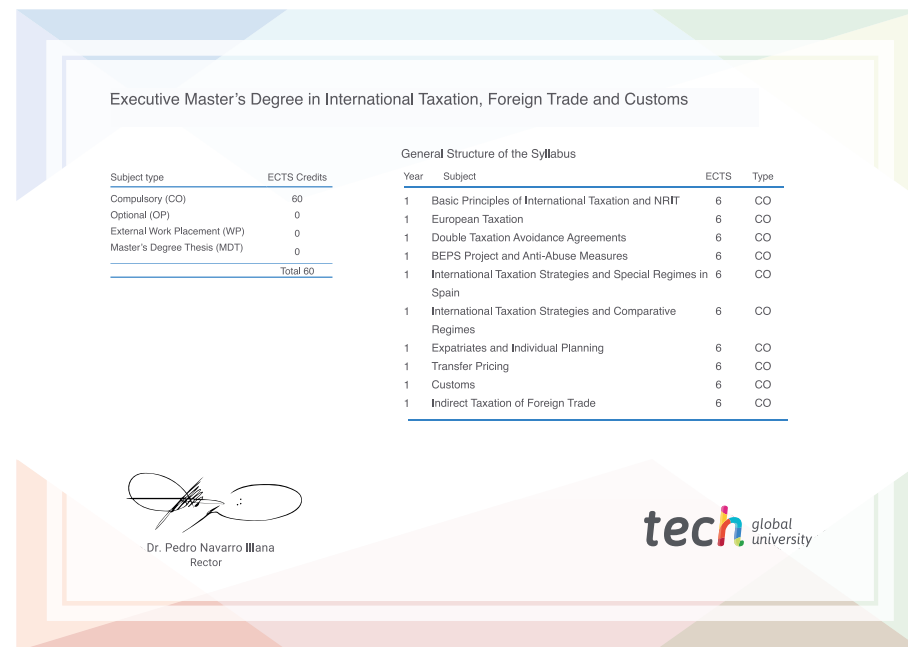
This **TECH Global University** title is a European program of continuing education and professional updating that guarantees the acquisition of competencies in its area of knowledge, providing a high curricular value to the student who completes the program.

Title: **Executive Master's Degree in International Taxation, Foreign Trade and Customs**

Modality: **online**

Duration: **12 months**

Accreditation: **60 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.



Executive Master's Degree International Taxation, Foreign Trade and Customs

- » Modality: online
- » Duration: 12 months
- » Certificate: TECH Global University
- » Credits: 60 ECTS
- » Schedule: at your own pace
- » Exams: online

Executive Master's Degree

International Taxation, Foreign Trade and Customs