

# Executive Development Program

International Taxation,  
Transfer Pricing  
and Customs



## Executive Development Program International Taxation, Transfer Pricing and Customs

- » Modality: online
- » Duration: 6 months
- » Certificate: TECH Technological University
- » Dedication: 16h/week
- » Schedule: at your own pace
- » Exams: online
- » Target Group: Professionals in the financial area or other specializations with interests in the field of international taxation

Website: [www.techtute.com/us/school-of-business/executive-development-program/international-taxation-transfer-pricing-customs](http://www.techtute.com/us/school-of-business/executive-development-program/international-taxation-transfer-pricing-customs)

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# 01 Welcome

The economic movements in the business framework, in the globalized environment of exchanges, are subject to numerous factors that determine their development. The specific knowledge of the international taxation that affects them, as well as of the taxes or customs requirements in the case of the transfer of goods and, in another field of the processes derived from the Transfers is an obligation that will determine the good operation and even the success of all of them.



Executive Development Program in International Taxation, Transfer Pricing and Customs.  
TECH Technological University



“

*Specific knowledge of the complex area of international and customs taxation and transfers, unraveled in a highly educationally effective Executive Development Program"*

02

# Why Study at TECH?

TECH is the world's largest 100% online business school. It is an elite business school, with a model based on the highest academic standards. A world-class center for intensive managerial skills education.



“

*TECH is a university at the forefront of technology, and puts all its resources at the student's disposal to help them achieve entrepreneurial success"*

## At TECH Technological University



### Innovation

The university offers an online learning model that balances the latest educational technology with the most rigorous teaching methods. A unique method with the highest international recognition that will provide students with the keys to develop in a rapidly-evolving world, where innovation must be every entrepreneur's focus.

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



### The Highest Standards

Admissions criteria at TECH are not economic. Students don't need to make a large investment to study at this university. However, in order to obtain a qualification from TECH, the student's intelligence and ability will be tested to their limits. The institution's academic standards are exceptionally high...

**95%** | of TECH students successfully complete their studies



### Networking

Professionals from countries all over the world attend TECH, allowing students to establish a large network of contacts that may prove useful to them in the future.

**+100000**

executives prepared each year

**+200**

different nationalities



### Empowerment

Students will grow hand in hand with the best companies and highly regarded and influential professionals. TECH has developed strategic partnerships and a valuable network of contacts with major economic players in 7 continents.

**+500**

collaborative agreements with leading companies



### Talent

This program is a unique initiative to allow students to showcase their talent in the business world. An opportunity that will allow them to voice their concerns and share their business vision.

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



### Multicultural Context

While studying at TECH, students will enjoy a unique experience. Study in a multicultural context. In a program with a global vision, through which students can learn about the operating methods in different parts of the world, and gather the latest information that best adapts to their business idea.

TECH students represent more than 200 different nationalities.





TECH strives for excellence and, to this end, boasts a series of characteristics that make this university unique:



### Analysis

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TECH explores the student's critical side, their ability to question things, their problem-solving skills, as well as their interpersonal skills.



### Academic Excellence

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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

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TECH is the world's largest online university. It currently boasts a portfolio of more than 10,000 university postgraduate programs. And in today's new economy, **volume + technology = a groundbreaking price**. This way, TECH ensures that studying is not as expensive for students as it would be at another university.



### Learn with the best

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In the classroom, TECH's teaching staff discuss how they have achieved success in their companies, working in a real, lively, and dynamic context. Teachers who are fully committed to offering a quality specialization that will allow students to advance in their career and stand out in the business world.

Teachers representing 20 different nationalities.



*At TECH, you will have access to the most rigorous and up-to-date case analyses in academia"*

03

# Why Our Program?

Studying this TECH program means increasing the chances of achieving professional success in senior business management.

It is a challenge that demands effort and dedication, but it opens the door to a promising future. Students will learn from the best teaching staff and with the most flexible and innovative educational methodology.



“

*We have highly qualified teachers and the most complete syllabus on the market, which allows us to offer you education of the highest academic level”*

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

**01**

### A Strong Boost to Your Career

By studying at TECH, students will be able to take control of their future and develop their full potential. By completing this program, students will acquire the skills required to make a positive change in their career in a short period of time.

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

**02**

### Develop a strategic and global vision of the company

TECH offers an in-depth overview of general management to understand how each decision affects each of the company's different functional fields.

*Our global vision of companies will improve your strategic vision.*

**03**

### Consolidate the student's senior management skills

Studying at TECH means opening the doors to a wide range of professional opportunities for students to position themselves as senior executives, with a broad vision of the international environment.

*You will work on more than 100 real senior management cases.*

**04**

### You will take on new responsibilities

The program will cover the latest trends, advances and strategies, so that students can carry out their professional work in a changing environment.

*45% of graduates are promoted internally.*

05

### Access to a powerful network of contacts

TECH connects its students to maximize opportunities. Students with the same concerns and desire to grow. Therefore, partnerships, customers or suppliers can be shared.

*You will find a network of contacts that will be instrumental for professional development.*

06

### Thoroughly develop business projects

Students will acquire a deep strategic vision that will help them develop their own project, taking into account the different fields in companies.

*20% of our students develop their own business idea.*

07

### Improve soft skills and management skills

TECH helps students apply and develop the knowledge they have acquired, while improving their interpersonal skills in order to become leaders who make a difference.

*Improve your communication and leadership skills and enhance your career.*

08

### You will be part of an exclusive community

Students will be part of a community of elite executives, large companies, renowned institutions, and qualified teachers from the most prestigious universities in the world: the TECH Technological University community.

*We give you the opportunity to study with a team of world-renowned 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 a business”*

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

The **Executive Development Program in International Taxation, Transfer Pricing and Customs** will enable students 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 understanding international taxation and to developing 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

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

03

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

06

Identify opportunities for international tax strategies in multinational groups





07

Understand the arm's length principle, the international issues arising from related-party transactions and the alliance between administrations

08

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

09

Identify related-party transactions, know how to perform a functional analysis and the available methodologies for valuing transactions

05

# Structure and Content

A tailor-made program that is taught in a 100% online format so you can choose the time and place that best suits your availability, schedule and interests.

Developed over 6 months and intended to be a unique and stimulating experience that will lay the foundations for your professional success.



“

*Specific knowledge of the complex area of International and Customs Taxation and Transfer Fees, unraveled in a highly effective educational program"*

## Syllabus

This complete specialization offered by TECH Technological University is an intense program that prepares you to face challenges and business decisions globally.

The content is designed to promote the development of skills that allow for more rigorous decision making in uncertain environments.

Over the course of 900 hours, the student analyzes a plethora of practical cases through individual and team work. 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 program is developed over 6 months and has 6 modules:

<b>Module 1</b>	Basic Principles of International Taxation and Non-Resident Income Tax
<b>Module 2</b>	European Taxation
<b>Module 3</b>	Double Taxation Treaties
<b>Module 4</b>	Transfer Pricing
<b>Module 5</b>	Customs
<b>Module 6</b>	Indirect Taxation on Foreign Trade



### Where, When and How is it Taught?

TECH offers students the possibility of taking this Executive Development Program in International Taxation, Transfer Pricing and Customs completely online. Throughout the 6 months of specialization, they will be able to access all the contents on the program at any time, allowing them to self-manage their 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 Non-Resident Income Tax**

**1.1. Basic Principles of International Taxation**

- 1.1.1. Introduction to International Taxation
- 1.1.2. Residence Principle vs. Source Principle
- 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 Non-Resident Income Tax Application. Personal Elements of Non-Resident Income Tax**

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

**1.4. General Non-Resident Income Tax Rules**

- 1.4.1. Tax Liability. Taxable Transaction
- 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**

- 1.5.1. Taxable Income. Composition and Specific Rules
- 1.5.2. Tax Rate. Applicable Tax Rates
- 1.5.3. DEVE
- 1.5.4. Calculation of Tax Debt
- 1.5.5. Permanent Establishment Diversity, Tax Period and Accrual

**1.6. Real Estate Taxation**

- 1.6.1. Concept of Real Estate in Spanish Law and in Double Taxation Treaties
- 1.6.2. Taxation of Capital Gains Obtained Through Real Estate Sales. Movable Assets vs. Real Estate Assets
- 1.6.3. Taxation of Real Estate Income
- 1.6.4. Special Tax on Real Estate Assets of Non-resident Entities

**1.7. Entities under the Income Attribution Regime**

- 1.7.1. Introduction to Entities under the Income Attribution Regime
- 1.7.2. Entities under the Income Attribution Regime Incorporated in Spain, Taxation of Non-resident Members
- 1.7.3. Entities under the Income Attribution Regime Incorporated Abroad

**1.8. Non-Resident in European Union vs Rest of the World Comparison**

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

**Module 2. European Taxation****2.1. General Aspects of European Tax Law**

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

**2.2. The Parent-Subsidiary Directive**

- 2.2.1. Introduction
- 2.2.2. Main Features
- 2.2.3. Content
- 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 Features
- 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. The Directive on Corporate Restructuring**

- 2.4.1. Introduction
- 2.4.2. Main Features
- 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 Features
- 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 Features
- 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. Concurrence Requirements
- 2.7.4. Nature of State Aid

**2.8. Administrative Cooperation**

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

**2.9. The Intermediaries Directive (DAC 6)**

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

**2.10. The Role of the Court of Justice of the European Union**

- 2.10.1. Introduction
- 2.10.2. Preliminary Ruling
- 2.10.3. Main CJEU Rulings

**Module 3. Double Taxation Treaties**

<p><b>3.1. Different Models of Double Taxation Avoidance Treaties and Exchange of Information Agreements</b></p> <p>3.1.1. Introduction to Double Taxation Treaties. Evolution of Double Taxation Treaties Over Time</p> <p>3.1.2. Different Double Taxation Treaties Models. OECD vs UN vs US</p> <p>3.1.3. Information Exchange Agreements</p>	<p><b>3.2. Basic Concepts of Commentaries to the OECD Model</b></p> <p>3.2.1. Introduction to Commentaries to the OECD Model</p> <p>3.2.2. The Role of Commentaries to the OECD Model</p> <p>3.2.3. Reservations on Commentaries to the OECD Model</p>	<p><b>3.3. Articles 1 to 4 - OECD Model Tax Convention</b></p> <p>3.3.1. Persons and Taxes Covered</p> <p>3.3.2. General Definitions</p> <p>3.3.3. Residence</p>	<p><b>3.4. Article 5: Permanent Establishments - OECD Model Convention</b></p> <p>3.4.1. Concept of PE</p> <p>3.4.2. Fixed Place of Business</p> <p>3.4.3. Dependent vs. Independent Agent</p> <p>3.4.4. BEPS Impact on Article 5</p>
<p><b>3.5. Article 7: Business Benefits - OECD Model Tax Convention</b></p> <p>3.5.1. Corporate Profit Concept</p> <p>3.5.2. Obtaining Business Profits by a Permanent Establishment</p> <p>3.5.3. Taxation of Permanent Establishment Income</p> <p>3.5.4. Deductibility of Expenses for a Permanent Establishment</p>	<p><b>3.6. Article 10 and 11 - Dividends and Interest - OECD Model Tax Convention</b></p> <p>3.6.1. Concept of Dividends</p> <p>3.6.2. Taxation of Dividends</p> <p>3.6.3. Concept of Interest</p> <p>3.6.4. Taxation of Interest</p>	<p><b>3.7. Article 12: Royalties - OECD Model Tax Convention</b></p> <p>3.7.1. Concept of Royalties</p> <p>3.7.2. Treatment of Technical Assistance and Other Related Services</p> <p>3.7.3. Taxation of Royalties</p>	<p><b>3.8. Article 13: Capital Gains - OECD Model Tax Convention</b></p> <p>3.8.1. Concept of Capital Gains</p> <p>3.8.2. Taxation of Capital Gains</p> <p>3.8.3. Corporate Reorganization Clauses</p>
<p><b>3.9. Exemption and Taxation Methods in the OECD Model Convention</b></p> <p>3.9.1. Exemption Method</p> <p>3.9.2. Imputation Method</p> <p>3.9.3. Tax Sparing Clause</p>	<p><b>3.10. Benefit Limitation Clauses and Other Clauses in the OECD Model Convention</b></p> <p>3.10.1. Introduction to Benefit Limitation Clauses</p> <p>3.10.2. LOB Clause - MLI Proposal</p> <p>3.10.3. Principle Purpose Test</p> <p>3.10.4. Most Favored Nation Clause</p>		



**Module 4. Transfer Pricing**
**4.1. Introduction to the Arm's Length Principle**

- 4.1.1. Introduction to the OECD Guidelines
- 4.1.2. Introduction to the European Transfer Pricing Forum
- 4.1.3. BEPs Plan and Its Actions Related to Transfer Pricing

**4.2. Spanish Transfer Pricing Legislation**

- 4.2.1. Engagement Principles
- 4.2.2. Introduction to Transfer Pricing Methods
- 4.2.3. Introduction to Intragroup Services

**4.3. How to Document Related-party Transactions (BEPs - Action 13)**

- 4.3.1. Functional Analysis
- 4.3.2. Determinant Factors for Comparability
- 4.3.3. Search for Comparables

**4.4. Introduction to the Valuation of Related-party Transactions**

- 4.4.1. How to Identify and Group Transactions
- 4.4.2. Financial Segmentations When There are Multiple Functions in the Entity
- 4.4.3. Model 232

**4.5. Valuation Methods**

- 4.5.1. CUP Method– Theoretical– Practical
- 4.5.2. Incremental Cost and Resale Price– Theoretical– Practical
- 4.5.3. Profit Split– Theoretical– Practical
- 4.5.4. TNMM Method– Theoretical– Practical

**4.6. Special Considerations in Intragroup Services (BEPs Action 10)**

- 4.6.1. Identification of the Services that Generate Benefits. Case Study: Interviews
- 4.6.2. Determination of the Intragroup Charge
- 4.6.3. How to Distribute the Charge Among the Subsidiaries

**4.7. Introduction to Intragroup Financial Operations**

- 4.7.1. Determination of Interest Rates. Level of Debt
- 4.7.2. Introduction to Cash Pooling: Mechanisms
- 4.7.3. BEPs– Action 4

**4.8. Special Considerations**

- 4.8.1. Definition of an Intangible Asset
- 4.8.2. Transfer of Intangible Assets: Alternatives
- 4.8.3. Legal Ownership vs. Economic Ownership

**4.9. Introduction to Advance Pricing Arrangement (APA). Unilateral, Bilateral and Multilateral Procedures**

- 4.9.1. Which are the Most Frequent Operations for Requesting an APA. How and When
- 4.9.2. Advantages and Disadvantages
- 4.9.3. Practical Case

**4.10. PT Inspections: Hot Topics**

- 4.10.1. How to Prepare for a Potential Inspection
- 4.10.2. Relationship and Interaction with the Group
- 4.10.3. Amicable Procedures– Arbitration– Multilateral Instruments

**Module 5. Customs**

**5.1. General Aspects of the Movement of Goods**

- 5.1.1. Introduction
- 5.1.2. General Provisions and Concepts
- 5.1.3. Applicable Regulations and Scope of Application

**5.2. Elements on Which the Application of Import or Export Duties is Based**

- 5.2.1. Common Customs Tariff and Tariff Classification of Goods
- 5.2.2. Determination of the Origin of Goods
- 5.2.3. Preferential and Non-preferential Origin

**5.3. Customs Value of Goods**

- 5.3.1. Customs Valuation Methods
- 5.3.2. Transaction Value
- 5.3.3. Elements to be Included and Excluded When Determining the Customs Value by Means of Transaction Value

**5.4. Customs Debt**

- 5.4.1. Origin of Customs Debt
- 5.4.2. Guarantee for a Customs Debt
- 5.4.3. Collection, Payment, Drawback and Remission of Import or Export Duties

**5.5. Inclusion of Goods in a Customs Statute**

- 5.5.1. Customs Status of Goods
- 5.5.2. Placing Goods Under a Customs Procedure
- 5.5.3. Checking and Release of Goods
- 5.5.4. Disposition of Goods

**5.6. Release for Free Circulation and Import Duty Exemption**

- 5.6.1. Inbound Goods
- 5.6.2. Release for Free Circulation
- 5.6.3. Import Duty Exemption

**5.7. Special Regimes (I)**

- 5.7.1. General Provisions
- 5.7.2. Transit
- 5.7.3. Deposit
- 5.7.4. Free Zones

**5.8. Special Regimes (II)**

- 5.8.1. Temporary Importation
- 5.8.2. Final Destination
- 5.8.3. Improvement

**5.9. Exit of Goods from the Customs Territory of the Union**

- 5.9.1. Formalities at Departure of Goods
- 5.9.2. Export and Outbound Declaration
- 5.9.3. Single Administrative Document

**5.10. Relevant Issues in Customs Practice**

- 5.10.1. Incoterms
- 5.10.2. Trade Defence Measures
- 5.10.3. Customs Representation
- 5.10.4. Authorized Economic Operator

**Module 6. Indirect Taxation on Foreign Trade****6.1. General Aspects**

- 6.1.1. Foreign Trade Taxes
- 6.1.2. The Purpose of Different Levies
- 6.1.3. Tax Adjustments on the Border
- 6.1.4. Single Market
- 6.1.5. Value Added Tax

**6.2. Introduction**

- 6.2.1. General Aspects
- 6.2.2. Single Market and Harmonization in the European Union
- 6.2.3. Territory of IGIC (Canary General Indirect Tax) and IPSI (Tax on Production, Services and Imports) Tax Application

**6.3. Intra-Community Deliveries and Transactions**

- 6.3.1. Place of Performance
- 6.3.2. Passive Entity
- 6.3.3. Applicable Exemptions

**6.4. Intra-Community Acquisition and Transactions**

- 6.4.1. Place of Performance, Accrual, Taxable Income and Passive Entity
- 6.4.2. Applicable Exemptions
- 6.4.3. Intra-Community Transportation of Goods

**6.5. Individual Regimes**

- 6.5.1. Non-subjection to Taxation of Intra-Community Acquisition of Goods by Certain Persons
- 6.5.2. New Means of Transportation
- 6.5.3. Remote Sales

**6.6. Exportation and Transactions**

- 6.6.1. Export Exemption
- 6.6.2. Exemptions for Transactions Treated as Exports
- 6.6.3. Exemptions in Exempt Areas and Suspension Regimes

**6.7. Imports and Transactions (I)**

- 6.7.1. Taxable Transaction
- 6.7.2. Accrual
- 6.7.3. Taxable Income

**6.8. Imports and Transactions (II)**

- 6.8.1. Passive Entity
- 6.8.2. Income Tax Authorities
- 6.8.3. Exemptions
- 6.8.4. Excise Taxes

**6.9. Elements Common to Excise Taxes (I)**

- 6.9.1. General Aspects and Harmonization in the European Union
- 6.9.2. Excise Taxes in Spain and Their Scope of Application
- 6.9.3. Taxable Transaction and Non-Liability Cases

**6.10. Elements Common to Excise Taxes (II)**

- 6.10.1. Taxable Income, Passive Subject, Exemptions and Refunds
- 6.10.2. Suspension Regime and Tax Impact
- 6.10.3. Formal Obligations

# 06

# Methodology

This academic program offers students a different way of learning. Our methodology uses a cyclical learning approach: **Relearning**.

This teaching system is used, for example, in the most prestigious medical schools in the world, and major publications such as the **New England Journal of Medicine** have considered it to be one of the most effective.





“

*Discover Relearning, a system that abandons conventional linear learning, to take you through cyclical teaching systems: a way of learning that has proven to be extremely effective, especially in subjects that require memorization"*

## TECH Business School uses the Case Study to contextualize all content

Our program offers a revolutionary approach to developing skills and knowledge. Our goal is to strengthen skills in a changing, competitive, and highly demanding environment.

“

*At TECH, you will experience a learning methodology that is shaking the foundations of traditional universities around the world”*



*This program prepares you to face business challenges in uncertain environments and achieve business success.*



*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.

## 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.





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

With this methodology we have trained more than 650,000 university graduates with unprecedented success in fields as diverse as biochemistry, genetics, surgery, international law, management skills, sports science, philosophy, law, engineering, journalism, history, markets, and financial instruments. All this in a highly demanding environment, where the students have a strong socio-economic profile and an average age of 43.5 years.

*Relearning will allow you to learn with less effort and better performance, involving you more in your specialization, developing a critical mindset, defending arguments, and contrasting opinions: a direct equation to success.*

From the latest scientific evidence in the field of neuroscience, not only do we know how to organize information, ideas, images and memories, but we know that the place and context where we have learned something is fundamental for us to be able to remember it and store it in the hippocampus, to retain it in our long-term memory.

In this way, and in what is called neurocognitive context-dependent e-learning, the different elements in our program are connected to the context where the individual carries out their professional activity.



This program offers the best educational material, prepared with professionals in mind:



### Study Material

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

These contents are then applied to the audiovisual format, to create the TECH online working method. All this, with the latest techniques that offer high quality pieces in each and every one of the materials that are made available to the student.



### Classes

There is scientific evidence suggesting that observing third-party experts can be useful.

Learning from an Expert strengthens knowledge and memory, and generates confidence in future difficult decisions.



### Management Skills Exercises

They will carry out activities to develop specific executive competencies in each thematic area. Practices and dynamics to acquire and develop the skills and abilities that a high-level manager needs to develop in the context of the globalization we live in.



### Additional Reading

Recent articles, consensus documents and international guidelines, among others. In TECH's virtual library, students will have access to everything they need to complete their course.





### Case Studies

Students will complete a selection of the best case studies chosen specifically for this program. Cases that are presented, analyzed, and supervised by the best senior management specialists in the world.



### Interactive Summaries

The TECH team presents the contents attractively and dynamically in multimedia lessons that include audio, videos, images, diagrams, and concept maps in order to reinforce knowledge.

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



### Testing & Retesting

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

Our program is aimed at people with a university education and at least four years of professional experience 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.





“

*By completing this specialization you will expand your skills and abilities in International Taxation, Transfer Pricing and Customs”*

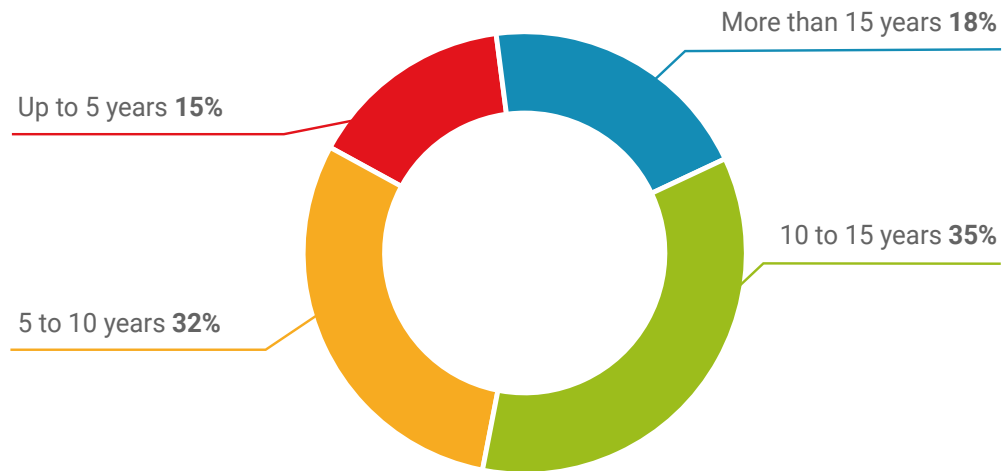
### Average Age

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

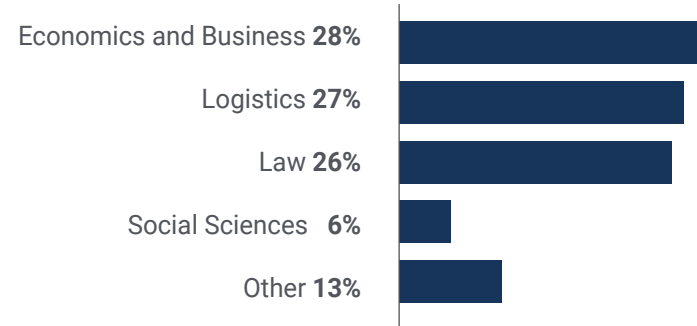
### Years of Experience

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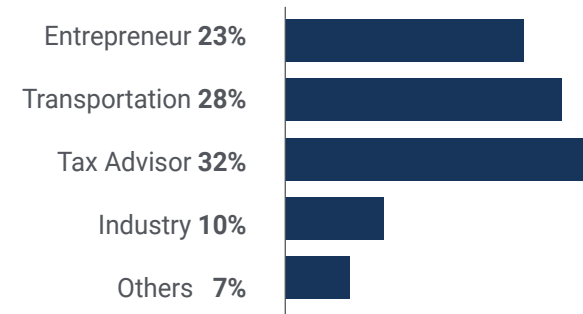
### Training

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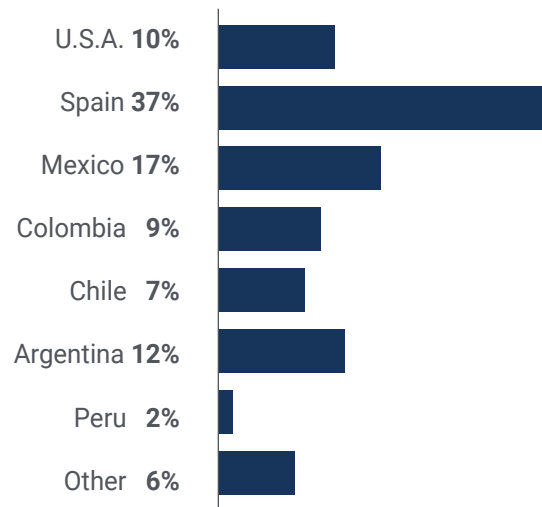
### Educational Profile

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## Geographical Distribution

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## María Mendoza

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### e-Business Director

*I was looking for a promotion for some time and the Executive Development Program in International Taxation, Transfer Pricing and Customs offered me the possibility to achieve it. The skilful faculty made the experience and learning even more enriching. Largely as a result of that, today I am director of e-Business in a large company, a new position that I exercise with enthusiasm and my best efforts. All in all, I earned a well-deserved change for getting in on the action"*

08

# Course Management

The program's teaching staff includes leading experts in the sector, who contribute their years of work experience to this program. Furthermore, other renowned specialists in related disciplines participate in designing and preparing the course, making it a unique and highly nourishing academic experience for students.







“

*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



### Mr. López Gómez, Alberto

- ♦ Lawyer and tax advisor
- ♦ A&J International Law Firm (La Coruña. Madrid. Lisbon). February 2017 to present (first part-time now full-time, as of November 2019) Tax Practice Managing Partner
- ♦ Advisor at Greenalia. Since December 2017. La Coruña
- ♦ Degree in Law. University of La Coruña. 2002
- ♦ Hijos de Rivera, S.L. Corporation. (Holding Grupo Estrella Galicia). La Coruña. 2017-2019
- ♦ Author of more than 10 publications in national journals and collective works
- ♦ Member of the College of Lawyers of Madrid
- ♦ Member of the International Fiscal Association (IFA)



## Professors

### Dr. García Heredia, Alejandro

- ◆ Professor of Financial and Tax Law at the University of Cadiz
- ◆ Law Degree from the University of Oviedo
- ◆ Doctor in Law, International and European Union Taxation, University of Oviedo
- ◆ European Association of Professors of Tax Law and European Commission Award (European Academic Tax Thesis Award)
- ◆ Director of the Master's Degree in Customs Management and Foreign Trade, University of Cadiz
- ◆ Advisor on several legislative projects on customs and foreign trade taxation
- ◆ Advisor to public and private entities in the field of international taxation and foreign trade
- ◆ Author of numerous scientific publications in national and international journals on international and European Union tax law
- ◆ Regular speaker at courses, seminars and conferences on international and European taxation issues

09

# Impact on Your Career

We are aware that studying a program like this entails great economic, professional and, of course, personal investment.

The ultimate goal of this great effort should be to achieve professional growth.





“

*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

The Executive Development Program in International Taxation, Transfer Pricing and Customs is an intensive program that prepares you to face challenges and business decisions globally. 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.

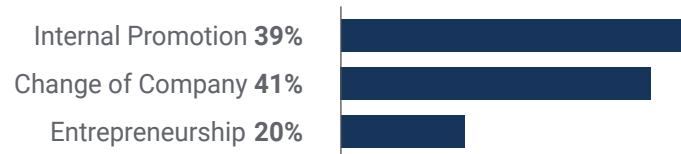
*If you have been looking for a promotion for some time, the completion of this program will help you achieve it by improving your skills.*

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

### Time of change



### Type of change



## Salary increase

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



10

# Benefits for Your Company

The Executive Development Program in International Taxation, Transfer Pricing and Customs contributes to raising the organization's talent to its maximum potential by training 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 education 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

### **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.

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02

### **Retaining high-potential executives to avoid talent drain**

This program strengthens the link between the company and the professional and opens new avenues for professional growth within the company.

03

### **Building agents of change**

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

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04

### **Increased international expansion possibilities**

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



05

### **Project Development**

The professional can work on a real project or develop new projects in the field of R & D or business development of your company.

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06

### **Increased competitiveness**

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

# 11

# Certificate

The Executive Development Program in International Taxation, Transfer Pricing and Customs guarantees students, in addition to the most rigorous and up-to-date education, access to an Executive Development Program diploma issued by TECH Technological University.



“

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

This **Executive Development Program in International Taxation, Transfer Pricing and Customs** contains the most complete and up-to-date program on the market.

After the student has passed the assessments, they will receive their corresponding **Executive Development Program** diploma issued by **TECH Technological University** via tracked delivery\*.

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

Title: **Executive Development Program in International Taxation, Transfer Pricing and Customs**

Official N° of Hours: **900 h.**



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



## Executive Development Program International Taxation, Transfer Pricing and Customs

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

# Executive Development Program

International Taxation,  
Transfer Pricing  
and Customs

