



International Taxation, Transfer Pricing and Customs

» Modality: online

» Duration: 24 weeks

» Certificate: TECH Global University

» Credits: 36 ECTS

» 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

 $We bsite: {\color{blue} www.techtitute.com/us/school-of-business/executive-development-program/international-taxation-transfer-pricing-customs} \\$

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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. II
TECH Global University







tech 08 | Why Study at TECH?

At TECH Global University



Innovation

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

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



The Highest Standards

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

95%

of TECH students successfully complete their studies



Networking

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

+100000

+200

executives prepared each year

different nationalities



Empowerment

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

+500

collaborative agreements with leading companies



Talent

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

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



Multicultural Context

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

TECH students represent more than 200 different nationalities.



Learn with the best

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

Teachers representing 20 different nationalities.



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

Why Study at TECH? | 09 tech

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



Analysis

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



Academic Excellence

TECH offers students the best online learning methodology. The university combines the *Relearning* methodology (the most internationally recognized postgraduate learning methodology) with Harvard Business School case studies. A complex balance of traditional and state-of-the-art methods, within the most demanding academic framework.



Economy of Scale

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





tech 12 | Why Our Program?

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



A Strong Boost to Your Career

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

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



Develop a strategic and global vision of the company

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

Our global vision of companies will improve your strategic vision.



Consolidate the student's senior management skills

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

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



You will take on new responsibilities

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

45% of graduates are promoted internally.



Access to a powerful network of contacts

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

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



Thoroughly develop business projects

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

20% of our students develop their own business idea.



Improve soft skills and management skills

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

Improve your communication and leadership skills and enhance your career.



You will be part of an exclusive community

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

We give you the opportunity to study with a team of world-renowned teachers.

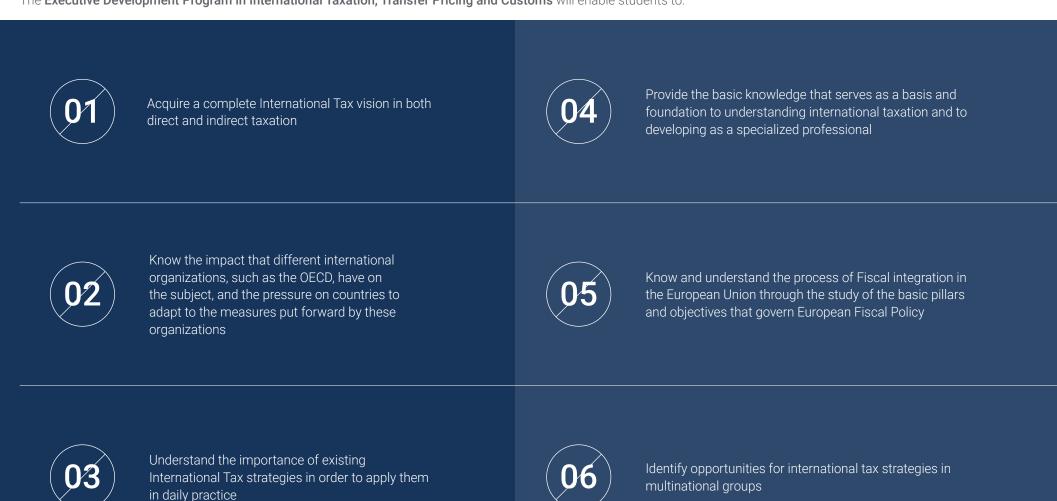




tech 16 | Objectives

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

The Executive Development Program in International Taxation, Transfer Pricing and Customs will enable students to:







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



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



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





tech 20 | Structure and Content

Syllabus

This complete specialization offered by TECH Global 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:

Module 1	Basic Principles of International Taxation and Non-Resident Income Tax
Module 2	European Taxation
Module 3	Double Taxation Treaties
Module 4	Transfer Pricing
Module 5	Customs
Module 6	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.

tech 22 | Structure and Content

Taxation Treaties and Information

Exchange Agreements

OECD Model Tax Convention

Commentary. Articles 1 to 4

3.2. General Overview of the

Module 1. Basic Principles of International Taxation 1.2. Sources of International Taxation. 1.1. Basic Principles of International 1.3. Interpretation of Double Taxation **Taxation** Description of Methods to Avoid Agreements **Double Taxation** Module 2. European Taxation 2.1. General Aspects of European Tax 2.4. The Directive on Business 2.6. The Directive on the 2.9. State Aid and Taxation Law. The Supremacy of EU Law Restructuring Exchange of Information 2.10. The Role of the Court of Justice 2.2. The Parent-Subsidiary Directive 2.5. Anti-Tax Avoidance 2.7. Administrative Cooperation of the European Union Directives I (ATAD I) 2.3. The Interest and Royalties Directive 2.8. The Directive on Intermediaries (DAC 6) **Module 3.** Double Taxation Treaties 3.5. Business Profits (including 3.1. Different Models of Double 3.8. Capital Gains (Article 13, OECD MC) 3.3. Article 5: Permanent

Shipping and Air Transport)

3.6. Dividends and Interest (Articles

Case of Brazilian Juros

10 and 11, OECD MC). The

3.7. Royalties (Article 12, OECD MC)

(Article 7, OECD MC)

3.9. Income from Individuals:

Independent Services,

3.10. Income from Entertainers

and Sportspersons (Article 17, OECD MC)

Employment, and Directors' Fees

(Articles 14 to 16, OECD MC)

Establishments - OECD

Property (Article 6, OECD MC)

Model Convention

3.4. Income from Immovable

Mod	lule 4. Transfer Pricing						
4.1.2.	microadottori to tiro obob odiacimico	4.2. 4.2.1. 4.2.2. 4.2.3.	Spanish Transfer Pricing Legislation Engagement Principles Introduction to Transfer Pricing Methods Introduction to Intragroup Services	4.3. 1. 4.3.2. 4.3.3.	How to Document Related-party Transactions (BEPs - Action 13) Functional Analysis Determinant Factors for Comparability Search for Comparables	4.4. 1. 4.4.2. 4.4.3.	Introduction to the Valuation of Related-party Transactions How to Identify and Group Transactions Financial Segmentations When There are Multiple Functions in the Entity Model 232
4.5. 4.5.1. 4.5.2. 4.5.3. 4.5.4.	Valuation Methods CUP Method – Theoretical – Practical Incremental Cost and Resale Price – Theoretical – Practical Profit Split – Theoretical – Practical TNMM Method – Theoretical – Practical	4.6. 1. 4.6.2. 4.6.3.	Intragroup Services (BEPs Action 10) Identification of the Services that Generate Benefits. Case Study: Interviews	4.7. 4.7.1. 4.7.2. 4.7.3.	Introduction to Intragroup Financial Operations Determination of Interest Rates. Level of Debt Introduction to Cash Pooling: Mechanisms BEPs- Action 4	4.8. 4.8.1. 4.8.2. 4.8.3.	Special Considerations Definition of an Intangible Asset Transfer of Intangible Assets: Alternatives Legal Ownership vs. Economic Ownership
	Introduction to Advance Pricing Arrangement (APA). Unilateral, Bilateral and Multilateral Procedures Which are the Most Frequent Operations for Requesting an APA. How and When Advantages and Disadvantages Practical Case	4.10.1 4.10.2	PT Inspections: Hot Topics How to Prepare for a Potential Inspection Relationship and Interaction with the Group Amicable Procedures—Arbitration—Multilateral Instruments				

tech 24 | Structure and Content

Mod	lule 5. Customs						
5.1.2.	of Goods Introduction	5.2. 5.2.1. 5.2.2. 5.2.3.	of Import or Export Duties is Based Common Customs Tariff and Tariff Classification of Goods	5.3. 5.3.1. 5.3.2. 5.3.3.	Customs Value of Goods Customs Valuation Methods Transaction Value Elements to be Included and Excluded When Determining the Customs Value by Means of Transaction Value	5.4. 5.4.1. 5.4.2. 5.4.3.	Customs Debt Origin of Customs Debt Guarantee for a Customs Debt Collection, Payment, Drawback and Remission of Import or Export Duties
5.5. 5.5.1. 5.5.2. 5.5.3. 5.5.4.	Checking and Release of Goods	5.6. 5.6.1. 5.6.2. 5.6.3.	Release for Free Circulation and Import Duty Exemption Inbound Goods Release for Free Circulation Import Duty Exemption		Special Regimes (I) General Provisions Transit Deposit Free Zones	5.8.1. 5.8.2.	Special Regimes (II) Temporary Importation Final Destination Improvement
5.9. 5.9.1. 5.9.2. 5.9.3.	Export and Outbound Declaration	5.10.1 5.10.2 5.10.3	Relevant Issues in Customs Practice . Incoterms . Trade Defence Measures . Customs Representation . Authorized Economic Operator				

6.1. 6.1.1. 6.1.2.	9	6.2. 6.2.1. 6.2.2.	Introduction General Aspects Single Market and Harmonization in the	6.3. 6.3.1.	Intra-Community Deliveries and Transactions Place of Performance	6.4 .1.	Intra-Community Acquisition and Transactions Place of Performance, Accrual, Taxable
6.1.3. 6.1.4.	Tax Adjustments on the Border	6.2.3.	European Union	6.3.2.		6.4.2.	Income and Passive Entity Applicable Exemptions Intra-Community Transportation of Goods
6.5.	Individual Regimes	6.6.	Exportation and Transactions	6.7.	Imports and Transactions (I)	6.8.	Imports and Transactions (II)
6.5.1. 6.5.2. 6.5.3.	Acquisition of Goods by Certain Persons	6.6.1. 6.6.2. 6.6.3.	Export Exemption Exemptions for Transactions Treated as Exports Exemptions in Exempt Areas and Suspension Regimes	6.7.1. 6.7.2. 6.7.3.	Taxable Transaction Accrual Taxable Income	6.8.1. 6.8.2. 6.8.3. 6.8.4.	Exemptions
6.9. 6.9.1.	European Union		Elements Common to Excise Taxes (II) . Taxable Income, Passive Subject, Exemptions				
6.9.2.	Excise Taxes in Spain and Their Scope of Application Taxable Transaction and Non-Liability Cases		and Refunds . Suspension Regime and Tax Impact . Formal Obligations				



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

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





tech 28 | Methodology

TECH Business School uses the Case Study to contextualize all content

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





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



Our program prepares you to face new challenges in uncertain environments and achieve success in your career.

A learning method that is different and innovative

This TECH program is an intensive educational program, created from scratch to present executives with challenges and business decisions at the highest level, whether at the national or international level. This methodology promotes personal and professional growth, representing a significant step towards success. The case method, a technique that lays the foundation for this content, ensures that the most current economic, social and business reality is taken into account.



You will learn, through collaborative activities and real cases, how to solve complex situations in real business environments"

The case method has been the most widely used learning system among the world's leading business schools for as long as they have existed. The case method was developed in 1912 so that law students would not only learn the law based on theoretical content. It consisted of presenting students with real-life, complex situations for them to make informed decisions and value judgments on how to resolve them. In 1924, Harvard adopted it as a standard teaching method.

What should a professional do in a given situation? This is the question we face in the case method, an action-oriented learning method. Throughout the program, the studies will be presented with multiple real cases. They must integrate all their knowledge, research, argue and defend their ideas and decisions.

tech 30 | Methodology

Relearning Methodology

TECH effectively combines the Case Study methodology with a 100% online learning system based on repetition, which combines different teaching elements in each lesson.

We enhance the Case Study with the best 100% online teaching method: Relearning.

Our online system will allow you to organize your time and learning pace, adapting it to your schedule. You will be able to access the contents from any device with an internet connection.

At TECH you will learn using a cutting-edge methodology designed to train the executives of the future. This method, at the forefront of international teaching, is called Relearning.

Our online business school is the only one in the world licensed to incorporate this successful method. In 2019, we managed to improve our students' overall satisfaction levels (teaching quality, quality of materials, course structure, objectives...) based on the best online university indicators.



Methodology | 31 tech

In our program, learning is not a linear process, but rather a spiral (learn, unlearn, forget, and re-learn). Therefore, we combine each of these elements concentrically. With this methodology we have trained more than 650,000 university graduates with unprecedented success in fields as diverse as biochemistry, genetics, surgery, international law, management skills, sports science, philosophy, law, engineering, journalism, history, markets, and financial instruments. All this in a highly demanding environment, where the students have a strong socio-economic profile and an average age of 43.5 years.

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

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

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

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



Study Material

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

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



Classes

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

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



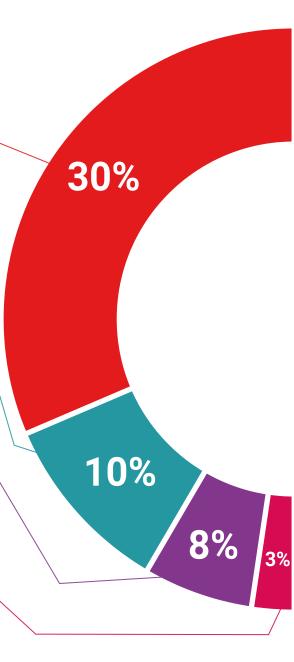
Management Skills Exercises

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



Additional Reading

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





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



Interactive Summaries

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

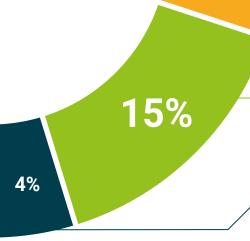


This exclusive educational system for presenting multimedia content was awarded by Microsoft as a "European Success Story".

Testing & Retesting

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

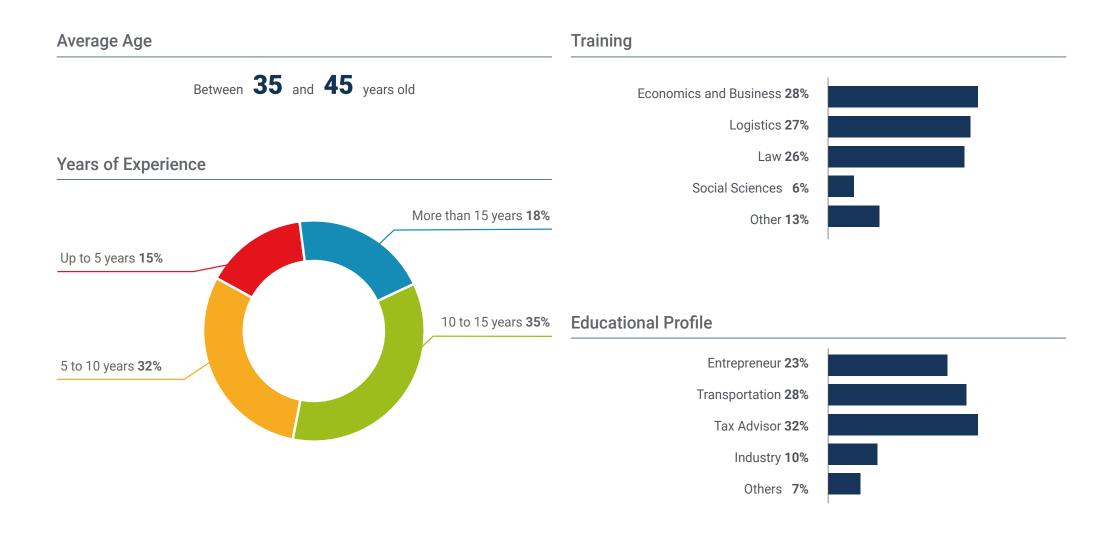


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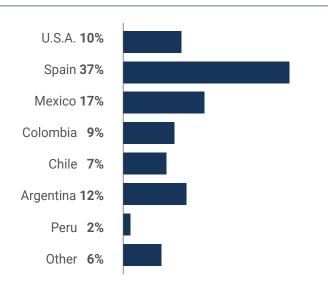




tech 36 | Our Students' Profiles



Geographical Distribution





María Mendoza

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"





tech 40 | Course Management

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)



Course Management | 41 tech

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





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.

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.

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

Time of change

During the program

15%

During the first year

60%

After 2 years

25%

Type of change



Salary increase

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

\$57,900

A salary increase of

25.22%

\$72,500





tech 48 | Benefits for Your Company

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



Growth of talent and intellectual capital

The professional will introduce the company to new concepts, strategies, and perspectives that can bring about significant changes in the organization.



Retaining high-potential executives to avoid talent drain

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



Building agents of change

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



Increased international expansion possibilities

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





Project Development

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



Increased competitiveness

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





tech 52 | Certificate

This program will allow you to obtain your **Executive Development Program diploma in International Taxation, Transfer Pricing 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 Development Program in International Taxation, Transfer Pricing and Customs

Modality: online

Duration: 24 weeks

Accreditation: 36 ECTS



Executive Development Program in International Taxation, Transfer Pricing and Customs

This is a program of 900 hours of duration equivalent to 36 ECTS, with a start date of dd/mm/yyyy and an end date of dd/mm/yyyy.

TECH Global University is a university officially recognized by the Government of Andorra on the 31st of January of 2024, which belongs to the European Higher Education Area (EHEA).

In Andorra la Vella, on the 28th of February of 2024



^{*}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.



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