

Postgraduate Certificate

International Taxation Strategy: Special Regimes in Spain and Comparative Regimes



Postgraduate Certificate

International Taxation Strategy: Special Regimes in Spain and Comparative Regimes

- » Modality: online
- » Duration: 12 weeks
- » 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.techtitute.com/pk/school-of-business/postgraduate-certificate/international-taxation-strategy-special-regimes-spain-comparative-regimes

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01 Welcome

The globalized world in which we live makes it necessary for professionals in financial areas to be aware of international tax policies in order to carry out their daily work without complications. In this program, TECH advances in the particularities of the Special Regimes in Spain and the Comparative Regimes.

The eminently practical approach of this program will help you 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 Multiple tax planning strategies.



Postgraduate Certificate in International Taxation Strategy: Special Regimes
in Spain and Comparative Regimes.
TECH Technological University



“

*Increase your confidence in decision-making
by updating your knowledge through this
Postgraduate Certificate"*

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

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.



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"

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 completing this program, you will be able to make global decisions with an innovative perspective and an international vision.



“

*At the end of this Postgraduate Certificate,
you will have the necessary skills to perform
international tax planning and advisory tasks"*

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

The **Postgraduate Certificate in International Taxation Strategy: Special Regimes in Spain and Comparative Regimes** will prepare the student to:

01

Achieve a complete international tax vision in direct and indirect taxation to obtain specialized and differentiating knowledge

02

Learn the necessary knowledge and guidelines to understand the existing tax problems in the international environment

03

Discover the impact that different international organizations have on the subject and the pressure on countries to adapt to the measures put forward by these organizations

04

Understand the importance of existing international taxation strategies and be able to apply them in the daily practice of their profession



05

Identify opportunities for international tax strategies in multinational groups

06

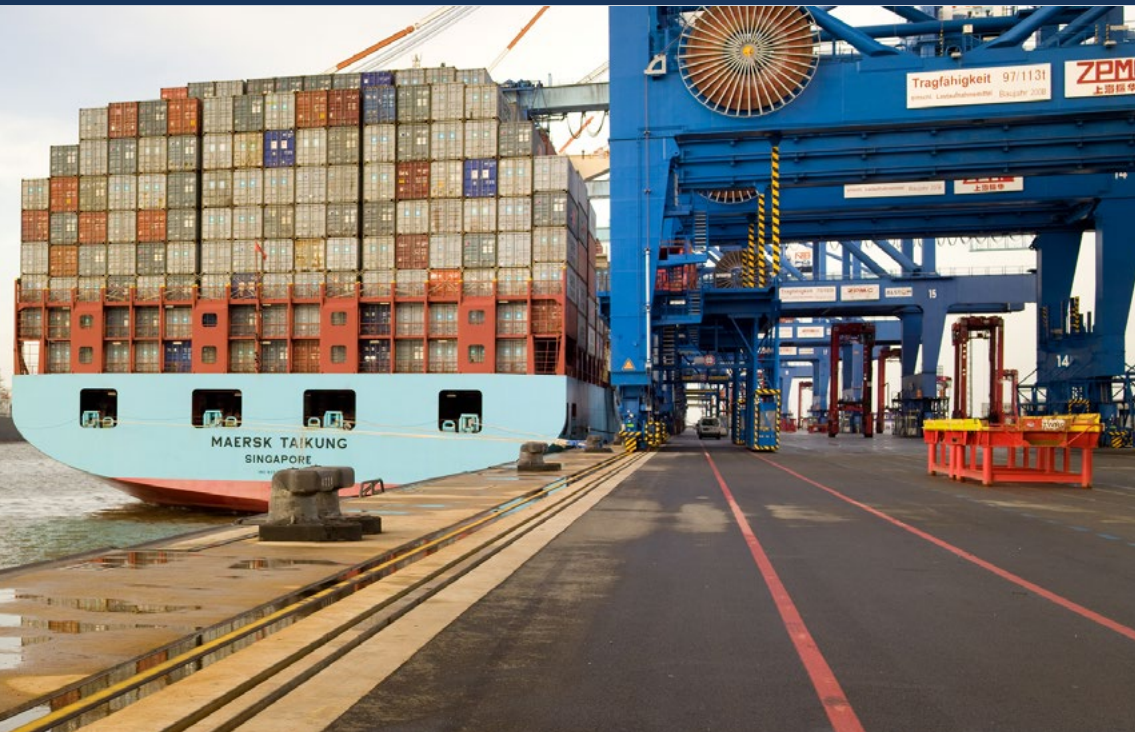
Understand action plans and Best Practice strategies for inbound and outbound investments

07

Understand the rationale for free trade zones and the requirements and benefits of their use by corporations

08

Understand the importance of stakeholders in international taxation strategies, with special emphasis on the understanding of the most relevant recent issues



05

Structure and Content

The Postgraduate Certificate International Taxation Strategy: Special Regimes in Spain and Comparative Regimes of TECH Technological University is a tailor-made program that is taught in a 100% online format so that students can choose the time and place that best suits their availability, schedules, and interests.

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



“

What you study is very important. The abilities and skills you acquire are fundamental. You won't find a more complete syllabus than this one, believe us..."

Syllabus

The content of the Postgraduate Certificate in International Taxation Strategy: Special Regimes in Spain and Comparative Regimes is designed to promote the development of skills in the tax field, allowing for more rigorous decision-making in uncertain environments.

Over the course of 300 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 professionals, focused on their professional improvement and preparing them to achieve excellence in the field of management and business management. A program that understands your needs and those of your company through innovative content based on the latest trends and supported by the best educational methodology and an exceptional faculty will provide you with the skills to solve critical situations in a creative and efficient way.

This Postgraduate Certificate takes place over 12 weeks and is made up of just 2 module:

Module 1

International Taxation Strategies and Special Regimes in Spain

Module 2

International Taxation Strategies and Comparative Regimes



Where, When and How is it Taught?

TECH offers the possibility of developing this Postgraduate Certificate in International Taxation Strategy: Special Regimes in Spain and Comparative Regimes will a totally online way. During the 12 weeks of the specialization, the student will be able to access all the contents of this program at any time, which will allow the students 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. International Taxation Strategies and Special Regimes in Spain

1.1. Introduction to International Tax Planning

- 1.1.1. Introduction
- 1.1.2. Relevant Aspects of Tax Planning
- 1.1.3. Tax Planning Instruments

1.2. Outbound Structures

- 1.2.1. Introduction to Structures Outbound
- 1.2.2. Relevant Aspects to Be Considered in Outbound from Spain
- 1.2.3. Practical Example

1.3. Inbound Structures

- 1.3.1. Introduction to Structures Inbound
- 1.3.2. Relevant Aspects to be Taken into Account in Inbound within Spain
- 1.3.3. Practical Example

1.4. Corporate Reorganizations of Multinational Groups I

- 1.4.1. Types of Business Reorganizations
- 1.4.2. Relevant Aspects to Consider
- 1.4.3. Capital Gains and Real Estate Holding Taxation

1.5. Corporate Reorganizations of Multinational Groups II

- 1.5.1. Limitations on the Use of Tax Losses
- 1.5.2. Limitations on the Use of Tax credits
- 1.5.3. Potential Impact on Change in Beneficial Ownership

1.6. Neutrality in Internal Reorganizations in Spain

- 1.6.1. Understanding the Types of Reorganization Transactions
- 1.6.2. Introduction to the Neutrality Regime in Spain
- 1.6.3. Main Features of the Neutrality Regime, Advertising
- 1.6.4. Formalities and Requirements

1.7. Neutrality in Cross-border Reorganizations

- 1.7.1. Understanding the Types of Reorganization Transactions
- 1.7.2. Potential Tax Implications in Spain
- 1.7.3. Potential application of the Neutrality Regime in Spain
- 1.7.4. Practical Example

1.8. Transparent Entities

- 1.8.1. Definition of Transparent Entity
- 1.8.2. Practical Examples of Transparent Entities in Other Jurisdictions
- 1.8.3. Concept of Entity Under the Income Attribution Regime (ERAR) in Spain
- 1.8.4. Methodology for Income Integration and Formalities

1.9. Spanish Real Estate Investment Trusts (REITs)

- 1.9.1. Introduction to Real Estate Investment Trusts
- 1.9.2. Main Requirements
- 1.9.3. Main Tax Implications

1.10. Problems Arising from International Tax Strategies

- 1.10.1. Introduction to Business Model Changes
- 1.10.2. Main Objectives of These Changes
- 1.10.3. Cases in Spanish Jurisprudence

Module 2. International Taxation Strategies and Comparative Regimes

2.1. Comparative Holding Regimes

- 2.1.1. Main Aspects to Consider
- 2.1.2. Main Holding Regimes Worldwide

2.2. ETVE Regime

- 2.2.1. Understanding and Requirements; Practical Vision
- 2.2.2. Tax Implications for the Holding Company
- 2.2.3. Tax Implications for Shareholders
- 2.2.4. Various Formalities

2.3. Free Trade Zone Regimes

- 2.3.1. Understanding the Free Trade Zone
- 2.3.2. Main Tax Benefits
- 2.3.3. Examples of Free Trade Zone Regimes

2.4. Canary Islands Special Zone

- 2.4.1. Introduction to the Canary Islands Special Zone
- 2.4.2. Investment Requirements and Permitted Activities
- 2.4.3. Tax Benefits
- 2.4.4. Examples and Real Cases

2.5. Territorial Regimes

- 2.5.1. How Territorial Regimes Work
- 2.5.2. Main Territorial Regimes Worldwide

2.6. Patent Box

- 2.6.1. Definition and Understanding of Patent Box
- 2.6.2. Evolution of the Patent Box
- 2.6.3. Comparison of the Main Regimes of Patent Box

2.7. Trust and Fiduciary

- 2.7.1. Introduction to the concept of Trust
- 2.7.2. Impact in Spain
- 2.7.3. Practical Example

2.8. Principles of International Taxation in the U. S. I

- 2.8.1. Types of Entities from a Federal Fiscal Standpoint: Partnership, Disregarded Entities, etc
- 2.8.2. Main Federal Tax Impact by Entity Type
- 2.8.3. Practical Example With Spain

2.9. Principles of International Taxation in the U. S.II

- 2.9.1. How the Tax System Works in the U. S
- 2.9.2. Introduction to tax reform in the U. S
- 2.9.3. Aspects to consider when investing in the U. S

2.10. Public Reaction to International Taxation Strategies

- 2.10.1. Influence of the International Press on International Taxation
- 2.10.2. Existing structures questioned at present

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.



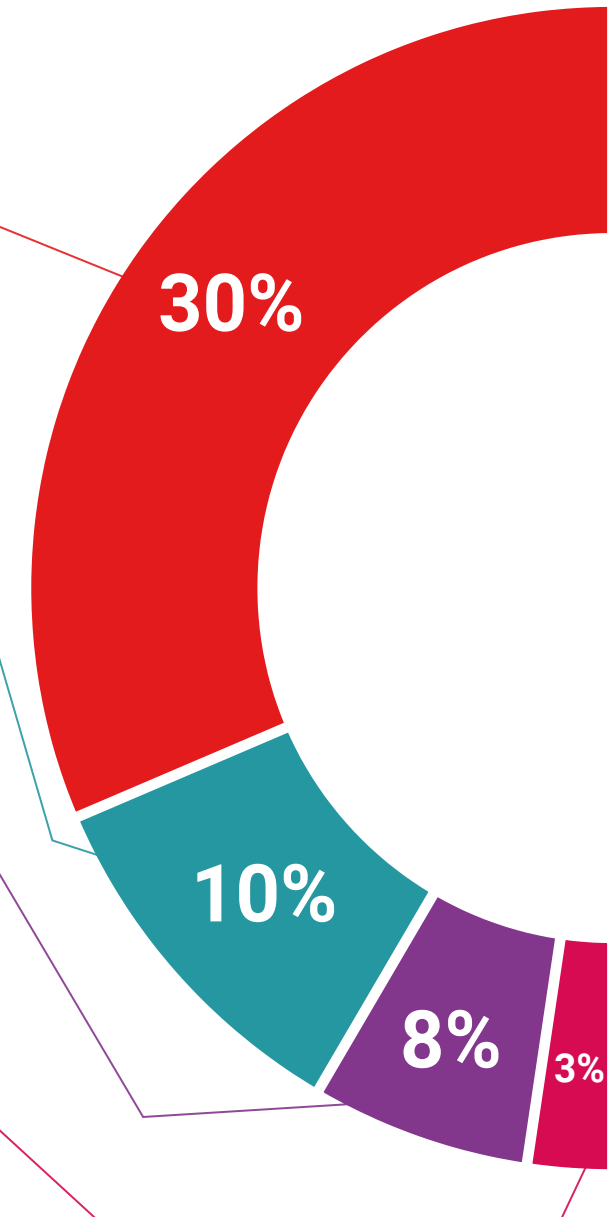
Management Skills Exercises

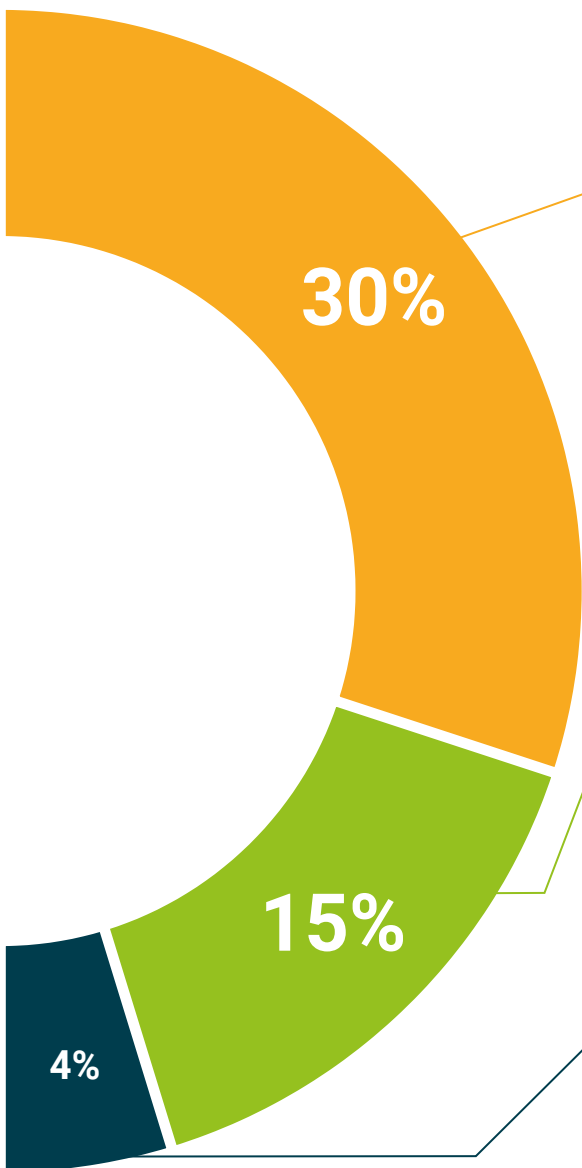
They will carry out activities to develop specific executive competencies in each thematic area. Practices and dynamics to acquire and develop the skills and abilities that a high-level manager needs to develop in the context of the globalization we live in.



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

The Postgraduate Certificate International Taxation Strategy: Special Regimes in Spain and Comparative Regimes is a program aimed at tax professionals who want to update their knowledge and discover new ways to advance their professional career.



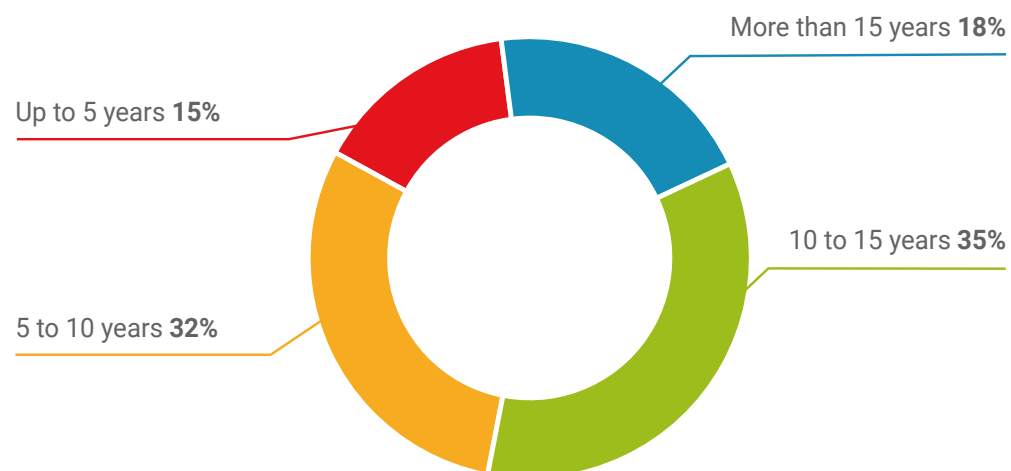
“

*By taking this training you will
expand your capabilities and skills
in a sector with great demand”*

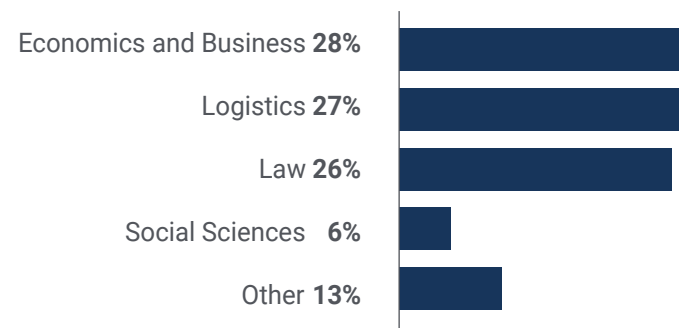
Average Age

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

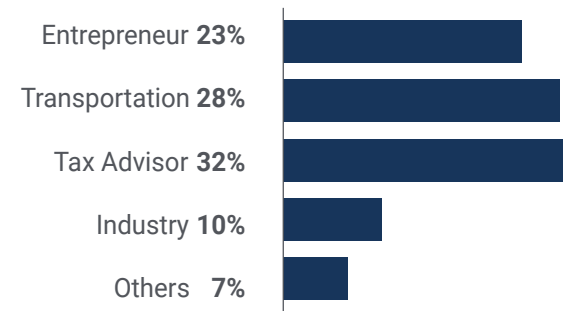
Years of Experience



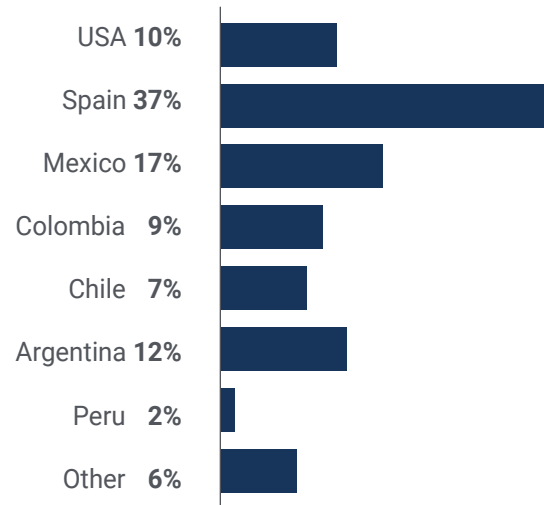
Training



Educational Profile



Geographical Distribution



Mónica Pérez

Director of the Tax Department

"The Postgraduate Certificate International Taxation Strategy: Special Regimes in Spain and Comparative Regimes have been the perfect complement to develop my Transfer Pricing skills. Thanks to its didactic syllabus and excellent faculty, I have acquired the necessary knowledge to specialize and practice in the subject"

08

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. Additionally, other specialists of recognized prestige in related areas participate in its design and elaboration, completing the program in an interdisciplinary way, making it, therefore, a unique and highly nourishing experience at educational level for the 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
- ♦ Consulting partner and tax lawyer. EJASO ETL GLOBAL law firm. La Coruña
- ♦ Managing Partner, A&J Internacional, A Coruña, Madrid and Lisbon
- ♦ Chairman of the Audit Committee and Director of Greenalia. La Coruña
- ♦ Hijos de Rivera, S.L Corporation. Holding Grupo Estrella Galicia. La Coruña
- ♦ Author of publications in national journals and collective works
- ♦ Associate Professor in Tax Law. UdC
- ♦ Director Tax LLM. School of Finance
- ♦ Degree in Law. La Coruña University
- ♦ Master's Degree in Tax Advisory Services from IE. Cum laude
- ♦ Diploma in BA UdC
- ♦ International Taxation Formation IBFD. Amsterdam
- ♦ Distinguished as Lawyer of the Year by Best Lawyers 2022
- ♦ Member of: Madrid Bar Association, International Fiscal Association (IFA), Fundación Jorge Jove

THE WALL STREET

The Little Economists

PERSONAL JOURNAL | DI

DOW JONES | News Corp

DJIA 16865.08 ▲ 348.58 2.1%

NASDAQ 4689.60 ▲ 2.9%

STOXX 600 338.72 ▲ 1.4%

Full Election Coverage | A4

What's News

Business & Finance

Chesapeake's ex-CEO was indicted on charges of conspiring to rig bids for the purchase of oil and gas leases. AI

◆ U.S. stocks surged on positive economic signs, led by shares.



09

Impact on Your Career

TECH is 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. For this reason, TECH puts all its efforts and tools at the disposal of students so they can acquire the skills and abilities required 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 Postgraduate Certificate International Taxation Strategy: Special Regimes in Spain and Comparative Regimes of TECH Technological University is an intense 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 professionally and network with the best, this is the place for you.

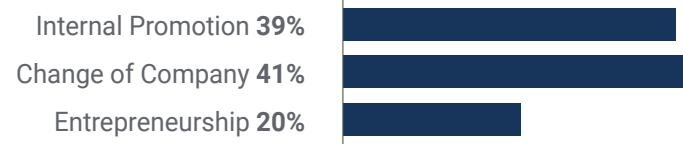
*Experience shows
that by upgrading
your training you are
more likely to improve
your hiring process.*

*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.*

Time of Change



Type of Change



Salary Increase

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



Benefits for Your Company

The Postgraduate Certificate International Taxation Strategy: Special Regimes in Spain and Comparative Regimes contributes to elevate 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 education and improving your managerial skills. In addition, joining TECH's educational community is a unique opportunity to access a powerful network of contacts where professionals can 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.

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.

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.

06

Increased competitiveness

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

11 Certificate

The Postgraduate Certificate in International Taxation Strategy: Special Regimes in Spain and Comparative Regimes guarantees students, in addition to the most rigorous and up-to-date education, access to a Postgraduate Certificate issued by TECH Technological University.



“

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

This **Postgraduate Certificate in International Taxation Strategy: Special Regimes in Spain and Comparative Regimes** contains the most complete and up-to-date program on the market.

After the student has passed the assessments, they will receive their corresponding **Postgraduate Certificate** issued by **TECH Technological University** via tracked delivery*.

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

Title: **Postgraduate Certificate in International Taxation Strategy: Special Regimes in Spain and Comparative Regimes**

Official N° of Hours: **300 h.**



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



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International Taxation Strategy: Special Regimes in Spain and Comparative Regimes

- » Modality: **online**
- » Duration: **12 weeks**
- » Certificate: **TECH Technological University**
- » Dedication: **16h/week**
- » Schedule: **at your own pace**
- » Exams: **online**

Postgraduate Certificate

International Taxation Strategy:
Special Regimes in Spain and
Comparative Regimes