

Postgraduate Certificate Specialization in Insurance Entities Taxation



Postgraduate Certificate Specialization in Insurance Entities Taxation

- » Modality: online
- » Duration: 12 weeks
- » Certificate: TECH Technological University
- » Dedication: 16h/week
- » Schedule: at your own pace
- » Exams: online
- » Target Group: Graduates, Postgraduates and university graduates who have previously completed any of the degrees in the fields of Finance, Business, Economics and Computer Science

Website: www.techtute.com/us/school-of-business/postgraduate-certificate/specialization-insurance-entities-taxation

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01 Welcome

In many countries, insurance entities are subject to a specific legal and tax framework due to the unique nature of their business and associated risks. These tax regulations focus mainly on three main aspects: the taxation of insurance premiums, investments, and the determination of technical reserves. For this reason, it has become vital for business specialists to be up-to-date with the legal and regulatory framework in the insurance industry. To be consistent with this need, TECH has designed a program presented in a 100% online format, with the necessary flexibility for the professional to perform their daily activities and learning activities without being subject to fixed schedules.



Postgraduate Certificate in Specialization in Insurance Entities Taxation
TECH Technological University



“

*By completing this Postgraduate Certificate,
you will acquire the competencies required
to excel in the insurance field”*

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 method (postgraduate learning methodology with the best international valuation) with the Case Study. Tradition and vanguard in a difficult balance, and in the context of the most demanding educational itinerary.



Economy of Scale

TECH is the world's largest online university. It currently boasts a portfolio of more than 10,000 university postgraduate programs. And in today's new economy, **volume + technology = a 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

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

TECH has developed a Postgraduate Certificate with the intention of preparing professionals in the most relevant aspects of the legal framework for the insurance industry. With this in mind, this program will enable the student to acquire specialized knowledge of the specific tax regulations that apply to this sector. This will ensure that the business professional will play a key role in the efficient management of the regulatory aspects of these companies and contribute to compliance with tax obligations.



“

You will master the taxes that make up direct taxation, thanks to TECH”

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

The **Postgraduate Certificate in Specialization in Insurance Entities Taxation** qualifies students to:

01

Develop specialized knowledge on the implementation and operation of foreign countries' insurance companies in other countries: (i) within the European Union as well as (ii) from non-European Union countries

04

Delimiting the framework for compliance with the insurance activity

02

Develop the peculiarities of the insurance contract



03

Examine the international regulatory framework of the insurance market and its recent evolution

05

Analyze the evolution of insurance

06

Reflecting on the insurance implications of non-sectoral regulations

08

Determine the interplay between consumer and insurance law and its consequences



09

Develop specialized knowledge about insurance and the key concepts that define the insurance business

07

Assess the impact of information security on the insurance legislative framework

10

Determine the importance of risk as an essential element for the insurance activity

11

Examine the general operation of the insurance business and the regulations governing its activity

14

Analyze the global insurance market with a focus on the distribution business

12

Establish the relevance of the management of risks faced by insurance companies as a key element in the management of insurance companies



13

Identify the most immediate challenges facing risk management

15

Determine what is considered insurance distribution at both the European and international levels

16

Identify the main players involved in the distribution business.

18

Developing key aspects of the compliance function



19

Identify international standards in the area of regulatory compliance

17

Examine the importance of consumer protection measures.

20

Specify the interrelationships between the compliance function and the rest of the organizations

05

Structure and Content

The content of this program will focus on the specialization of direct taxation of insurance companies. In this way, the concepts and tax rules that regulate the taxation of these companies will be addressed, providing a complete vision of the tax and its implications for these institutions. In this way, the syllabus will provide an exhaustive perspective of these aspects and their application in the business environment.



“

With the Relearning method, you will learn complex concepts with less effort and more performance”

Syllabus

TECH has developed this Postgraduate Certificate in Specialization in Taxation of Insurance Entities, which will address various aspects related to the insurance branches, the international regulatory framework, and the principles and standards of the IAIS.

The content of the program includes the study of direct taxation and associated taxes, as well as their relationship with the creation of sustainable value. Likewise, an exhaustive analysis of the taxation of insurance firms will be carried out, addressing key concepts and specialties.

In order to facilitate access to knowledge, this program will be presented in a 100% online format. In this way, students will have access to a variety of multimedia materials, such as specialized readings and interactive summaries. In addition, the *Relearning* method will be implemented, guaranteeing a unique and effective learning experience. In addition, participants will be able to access the content at any time and place since they will only need a device with an internet connection.

This Postgraduate Certificate is developed over 12 weeks and consists of 2 modules:

Module 1

Taxation in the Insurance Industry. Direct Taxes

Module 2

Taxation. Indirect Taxes



Where, When and How is it Taught?

TECH offers the possibility of developing this Postgraduate Certificate in Specialization in Taxation of Insurance Entities completely online. 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. Taxation in the Insurance Industry. Direct Taxes

1.1. Direct Taxation

- 1.1.1. Taxes comprising direct taxation
- 1.1.2. Direct taxation as sustainable value creation (ESG)
- 1.1.3. General and specific regulations for direct taxation

1.2. Taxation of insurance entities

- 1.2.1. Taxation of insurance entities. Key Concepts
- 1.2.2. Specialties for insurance entities
- 1.2.3. Statement in a tax consolidation group with parent insurance company

1.3. Accounting Chart of accounts for insurance entities / IFS

- 1.3.1. Sectoral adaptation
- 1.3.2. Financial Statements and Premium Volume
- 1.3.3. Tax Liquidation Reflection on Corporate Income

1.4. Corporate Income Tax I - International taxation

- 1.4.1. Adjustments to the tax base: technical provisions
- 1.4.2. Offset of tax loss carryforwards: Tax Group
- 1.4.3. Capitalization reserve

1.5. Corporate Income Tax II - International taxation

- 1.5.1. Determination of the total tax liability
- 1.5.2. Deductions and Allowances
- 1.5.3. Deduction limits and future offsets

1.6. Form 200 and 220 and equivalents in other jurisdictions

- 1.6.1. Model Specialties
- 1.6.2. Annexes and supplementary declarations
- 1.6.3. Deadlines and submission

1.7. Investments in EIGs

- 1.7.1. Relations with the insurance industry
- 1.7.2. Related tax inquiries
- 1.7.3. Return and specific aspects to consider

1.8. Other direct taxation

- 1.8.1. Specialties of CIT installment payments
- 1.8.2. Corporate restructuring
- 1.8.3. Reference value for other direct taxes

1.9. Reporting: relationship with direct taxation

- 1.9.1. IRS
- 1.9.2. Country by Country report
- 1.9.3. DAC6

1.10. CIT Inspections. Key Aspects

- 1.10.1. Key aspects of IS inspections
- 1.10.2. Related transactions
- 1.10.3. Direct taxation in the world. Latest developments in fiscal year 2023

Module 2. Taxation. Indirect Taxes

2.1. Community Regulations. Origin of the exemption

- 2.1.1. Value Added Tax in the European Union
- 2.1.2. Directive 2006/112/EC
- 2.1.3. Impact of Exemption

2.2. Limitations on indirect tax deductions by country

- 2.2.1. Indirect tax as cost
- 2.2.2. Proration and differentiated sectors
- 2.2.3. Minimum deduction

2.3. European Economic Interest Groupings (EIGs)

- 2.3.1. EIGs
- 2.3.2. EIGEs in the insurance industry
- 2.3.3. VAT Exemption and its evolution in the Community Environment

2.4. Branching in the Insurance Industry

- 2.4.1. Subsidiary vs Branch
- 2.4.2. Matrix operations - branch office
- 2.4.3. Practical risks

2.5. Special regime for groups of companies (REGE)

- 2.5.1. REGE
- 2.5.2. REGE in the insurance industry
- 2.5.3. REGE vs AEIE (European Economic Interest Grouping)

2.6. Renting and insurance

- 2.6.1. Leasing *differences* and their impact on indirect taxation
- 2.6.2. Renting as a contract of complex nature
- 2.6.3. Insurance formulas for renting

2.7. Self-insurance

- 2.7.1. Insurance elements
- 2.7.2. Approach to the figure of self-insurance
- 2.7.3. Self-insurance and renting

2.8. International claims management

- 2.8.1. Management as part of mediation
- 2.8.2. Developments in its treatment for VAT purposes
- 2.8.3. Cross-border and correspondent claims

2.9. Contact Center, External collaborators and mediators

- 2.9.1. Contact Center, External collaborators and mediators. Functions
- 2.9.2. Developments in its treatment for Taxes purposes
- 2.9.3. Practical risks

2.10. Insurance Premium Tax (IPS) in Europe

- 2.10.1. The IPS in Europe. Concept
- 2.10.2. Connection Points in terms of Location Rules
- 2.10.3. Tax rates in Europe



will learn about Limitations on indirect tax deductions by country"

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 is aimed at university graduates, graduates, and graduates who have previously completed any of the following degrees in the fields of Finance, Business, Economics, and Computer Science.

The diversity of participants with different academic profiles and from multiple nationalities makes up the multidisciplinary approach of this program.

The Postgraduate Certificate can also be taken by professionals who, being university graduates in any field, have two years of work experience in the insurance field.





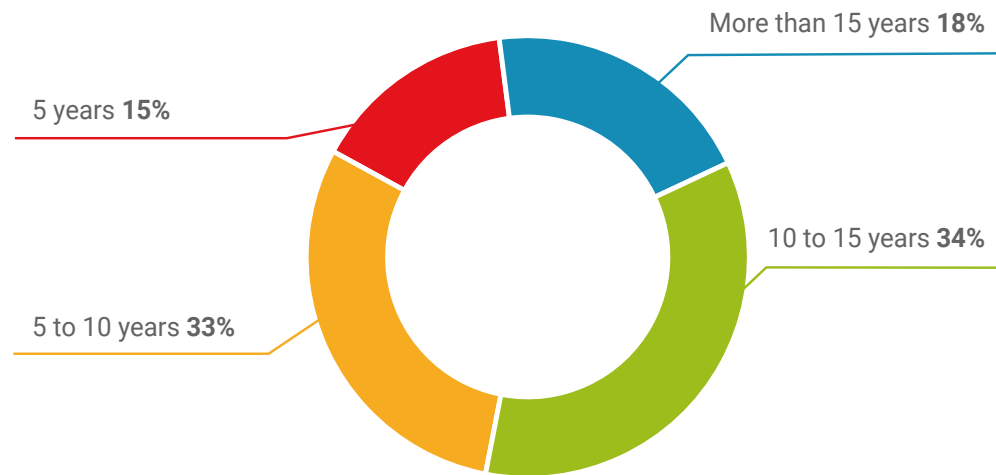
“

You will understand the Special Regime of the Group of Entities in only 12 weeks of duration of this program”

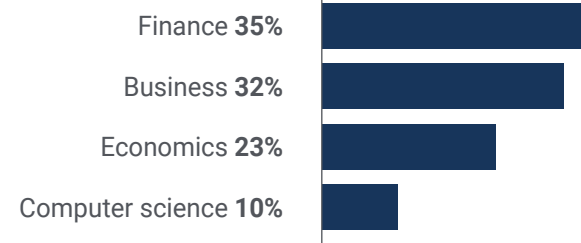
Average Age

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

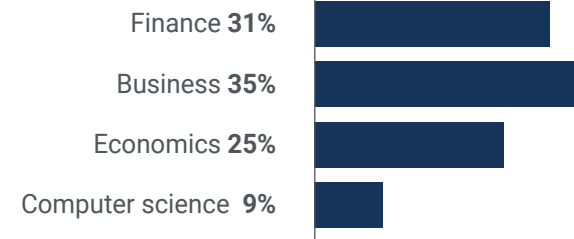
Years of Experience



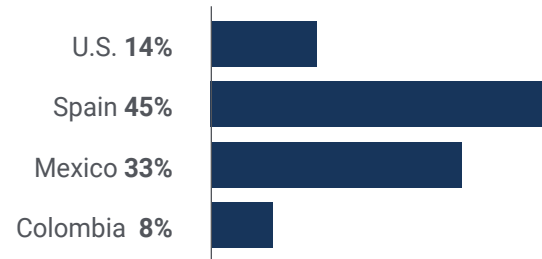
Training



Educational Profile



Geographical Distribution



María Herrera

Assistant Financial Manager in a multinational electromechanical company:

"My experience has been exceptional; throughout the Postgraduate Certificate, I have had the opportunity to learn from highly qualified professors. The curriculum comprehensively covers topics that I consider important in this field, providing me with the skills and knowledge necessary to face the challenges of today's business world"

08

Course Management

This program is made up of leading experts in the fields of Insurance, Tax, and Law. In this way, students will be guaranteed an experience carefully designed by experienced and recognized professionals in this field. By opting for this program, business professionals will be able to count on excellent quality classes that will give them the opportunity to stand out and progress quickly in their professional careers.





“

You will explore the Offsetting of tax loss forward through a 100% online curriculum”

Management



Ms. Cano Guerrero, Yolanda

- ◆ Counsel responsible for Indirect Taxation in *ANDERSEN*
- ◆ Specialist in digitalization and automation projects in *Compliance*
- ◆ Responsible for the development of the Indirect Taxation practice in Banking & *Capital Markets, Asset Management*
- ◆ International Projects Director at PwC
- ◆ Law degree from Universidad Complutense de Madrid
- ◆ Postgraduate Certificate in legal-business specialization from Universidad San Pablo CEU
- ◆ Master's Degree in Tax Consultancy for professionals from the Instituto de Empresa in Madrid



Professors

Ms. Heredero Cruces, Iría Flavia

- ♦ Corporate Tax Director at GRUPO ASISA
- ♦ Tax Advisor at *Dentons Global Law Firm*
- ♦ Tax Department Supervisor at *Auxadi Accounts&Consultants*
- ♦ Tax, Accounting and Labor Advisor at Bufete de Abogados Heredero Villalba
- ♦ Tax Advisor at *Deloitte Touche Tohmatsu Limited*
- ♦ Participation in CFO events and maximum outreach lectures
- ♦ Participation in institutional forums, *New Economy Forum*
- ♦ W2W Independent Directors Program (PwC)
- ♦ Design Thinking Course at the *Harvard Business School*
- ♦ Degree in Business Administration and Management, Specialization in Finance from ICADE (E-2)
- ♦ Master's Degree in Taxation from IESIDE, a center affiliated with the University of Vigo
- ♦ Master's Degree in Access to the Official Register of Auditors by the University of Vigo

09

Impact on Your Career

By completing this program with TECH, business professionals will experience a significant impact on their careers by gaining access to diverse employment and personal growth opportunities. In addition, they will acquire strategic skills and establish a solid network of contacts, which will allow them to consolidate a broad experience in this field. As a result, they will be prepared to assume greater responsibility and leadership positions in the organizations where they work.



“

You will have interactive summaries and a range of multimedia resources at your fingertips to help you learn more about insurance premium taxes”

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

TECH's Postgraduate Certificate in Specialization in Taxation of Insurance Entities is an intensive program that prepares you to face challenges and business decisions in the insurance field. The main objective is to promote your personal and professional growth. Helping 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.

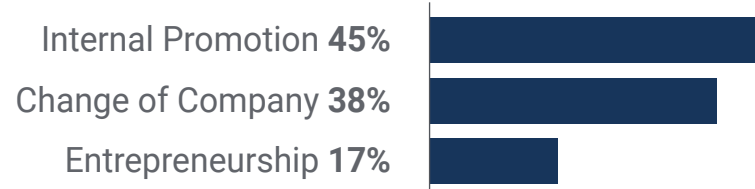
You will learn about the accounting plan for insurance companies and its application to this field.

You will delve into the Model 200 and 220 and their equivalents in other jurisdictions.

Time of Change



Type of Change



Salary Increase

This program represents a salary increase of more than **27.19%** for our students



10

Benefits for Your Company

Upon completion of this program, the business expert will be qualified to play a crucial role in the company. As a result, they will provide the organization with extensive knowledge and expertise in the particular tax aspects of the field, which can lead to more effective management, decreased risk, and proper compliance.. This, in turn, can contribute to the company's success and expansion in the insurance industry.



“

You will consolidate the Specialties of the fractioned payments of the CIT in the insurance 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 Specialization in Insurance Entities Taxation 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 Specialization in Insurance Entities Taxation** 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 diploma 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 Specialization in Insurance Entities Taxation**

Official N° of Hours: **300 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.



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