

# Postgraduate Diploma

## International Taxation in the Non-Resident Income Tax





## Postgraduate Diploma International Taxation in the Non-Resident Income Tax

- » Language: English
- » Course Modality: Online
- » Duration: 6 months.
- » Certificate: TECH Technological University
- » Dedication: 16h/week
- » Schedule: at your own pace
- » Exams: online
- » Target Group: Professionals working as tax, accounting, or financial advisors, both to companies and in-house advisors. Professionals from other financial areas who want to expand their knowledge of international taxation. Other professionals with different specializations who want to get started in the area of international taxation.

Website: [www.techtute.com/us/school-of-business/postgraduate-diploma/postgraduate-diploma-international-taxation-non-resident-income-tax](http://www.techtute.com/us/school-of-business/postgraduate-diploma/postgraduate-diploma-international-taxation-non-resident-income-tax)

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# 01 Welcome

Due to the growing internationalization of economic relations and the progressive integration of Spain into the European Union, the need arose to configure a rule that regulates the taxation of non-resident entities, taking into account not only the current regulations but also the vision of the institutions and stakeholders. Thanks to this qualification, the student will acquire the necessary skills and competencies to manage international tax procedures under the guidance of distinguished experts in the field. A unique opportunity to become actual foreign trade managers, leading highly competitive companies.



Postgraduate Diploma in International Taxation in the Non-Resident Income Tax  
TECH Technological University



*You will learn the latest developments in International Taxation in the Non-Resident Income Tax and develop your skills as a tax advisor"*

02

# Why Study at TECH?

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



“

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

## At TECH Technological University



### Innovation

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

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



### The Highest Standards

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

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



### Networking

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

**+100000**

executives prepared each year

**+200**

different nationalities



### Empowerment

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

**+500**

collaborative agreements with leading companies



### Talent

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

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



### Multicultural Context

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

TECH students represent more than 200 different nationalities.



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



### Analysis

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



### Academic Excellence

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TECH offers students the best online learning methodology. The university combines the Relearning 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

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

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

Teachers representing 20 different nationalities.



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

03

# Why Our Program?

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

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



“

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

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

**01**

### A Strong Boost to Your Career

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

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

**02**

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

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

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

**03**

### Consolidate the student's senior management skills

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

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

**04**

### You will take on new responsibilities

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

*45% of graduates are promoted internally.*

05

### Access to a powerful network of contacts

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

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

06

### Thoroughly develop business projects.

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

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

07

### Improve soft skills and management skills

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

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

08

### You will be part of an exclusive community

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

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

# 04 Objectives

Foreign trade professionals who wish to improve their education in international taxation will find in this program an opportunity to improve their qualifications and, above all, to specialize in taxes affecting non-resident companies. Therefore, at the end of the qualification, the student will be able to understand the process of fiscal integration in the European Union and safely attend to all the tasks related to this field of action.



“

*Know the tax integration process in the European Union in depth and apply the necessary international tax strategies for your company”*

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

This Postgraduate Diploma in International Taxation in the Non-Resident Income Tax will enable students to:

01

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

02

Understand the meaning of double taxation and the methods to prevent it

03

Understanding the process of fiscal integration in the European Union







04

Provide the basic knowledge that serves as a basis and foundation to understanding international taxation and to developing as a specialized professional

05

Know and understand the process of Fiscal integration in the European Union through the study of the basic pillars and objectives that govern European Fiscal Policy

06

Obtain the basic pillars of knowledge in relation to the tools offered by double taxation treaties

05

# Structure and Content

The content of this qualification has been developed by highly specialized faculty members who understand the importance of quality teaching in graduate studies. For this reason, they have created a completely updated syllabus, covering everything from the basic principles of international taxation to European taxation and double taxation treaties. In this way, students will acquire the necessary skills to perform their work in complete safety.



“

*This program has been meticulously designed by industry professionals who have brought their experience and knowledge to offer you the latest concepts"*

## Syllabus

The content of the Postgraduate Diploma in International Taxation in the Non-Resident Income Tax is designed to promote the professional growth of students through the development of skills that enable them to make complex decisions in uncertain environments.

Throughout 450 hours of study, the student will analyze a multitude of practical cases through individual work, achieving an effective learning process that will be fundamental for their future at the labor level. In this way, in just a few months, you will be able to make an academic journey that will give you a competitive advantage in the international labor market, handling with complete fluency all those concepts and strategies related to taxation and income taxation of non-residents.

This qualification covers such important issues for foreign trade and customs professionals as European and international taxation and double taxation treaties. In this way, the student can enter a complex area that requires a high-level qualification.

This qualification has been created with students and their need for constant improvement in mind, allowing them to access the most competitive positions in the market, achieving the boost that their careers need to succeed in a sector of high demand and competition, both nationally and internationally.

This Postgraduate Diploma takes place over 6 months and is divided into 3 modules:

### Module 1

Basic Principles of International Taxation and IRNR (Non-Resident Income Tax)

### Module 2

European Taxation

### Module 3

Double Taxation Treaties



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

TECH offers the possibility of developing this Postgraduate Diploma in International Taxation in the Non-Resident Income Tax completely online. Throughout the 6 months of the program, you will be able to access all its contents of at any time, allowing you to manage your study time.

*A unique, key, and decisive educational experience to boost your professional development and make the definitive leap.*

**Module 1. Basic Principles of International Taxation**

**1.1. Basic Principles of International Taxation**

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

**1.2. Description of Methods to Avoid Double Taxation**

- 1.2.1. Introduction
- 1.2.2. Exemption Method
- 1.2.3. Imputation Method
- 1.2.4. Methods to Avoid Double Taxation under Spanish Law

**1.3. Nature, Purpose and Scope of IRNR Application. Personal Elements of IRNR**

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

**1.4. General IRNR Rules**

- 1.4.1. Tax Liability Taxable Transaction
- 1.4.2. Income Obtained in Spanish Territory - article 13 Non-Resident Income Tax Application
- 1.4.3. Exempt Income - Article 14 LIRNR

**1.5. Non-resident Taxation Without PE**

- 1.5.1. Taxable Income Composition and Specific Rules
- 1.5.2. Tax Rate Applicable Tax Rates
- 1.5.3. Tax Accrual and Declaration
- 1.5.4. Calculation of Tax Debt
- 1.5.5. PE Diversity Tax Period and Accrual

**1.6. Taxation of non-residents with PE**

- 1.6.1. Income attributable to the PE and determination of the Tax Base
- 1.6.2. Calculation of Tax Debt
- 1.6.3. PE Diversity Tax Period and Accrual

**1.7. Real Estate Taxation**

- 1.7.1. Concept of Real Estate in the Spanish legislation and in the DTAs
- 1.7.2. Taxation of capital gains obtained in the sale of Real Estate. Activos Mobiliarios vs. Real Estate Assets
- 1.7.3. Taxation of Real Estate Income
- 1.7.4. Special Tax on Real Estate Assets of Non-resident Entities

**1.8. Entities under Income Attribution Regime of income**

- 1.8.1. Introduction to ERARs
- 1.8.2. Entities under Income Attribution Regime of income incorporated in Spain, Taxation of Non-resident Members
- 1.8.3. ERARs Incorporated Abroad

**1.9. Non-European Union Resident vs. RoW**

- 1.9.1. Dividends, Interest, Royalties, Capital Gains
- 1.9.2. Taxable Income Rules Applicable to EU Residents
- 1.9.3. Applicable Tax Rate

**Module 2. Indirect Taxation on Foreign Trade****2.1. General Aspects of European Tax Law**

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

**2.2. The Parent-Subsidiary Directive**

- 2.2.1. Introduction
- 2.2.2. Main Features
- 2.2.3. Contents
- 2.2.4. Application Requirements
- 2.2.5. Parent-subsidiary Directive and Tax Evasion: Abuse of European Law and Anti-abuse Clauses
- 2.2.6. Transposition in Spain

**2.3. The Interest and Royalties Directive**

- 2.3.1. Introduction
- 2.3.2. Main Features
- 2.3.3. Application Requirements
- 2.3.4. The interest and Royalties directive and tax evasion: abuse of European law and anti-abuse clauses
- 2.3.5. Transposition in Spain

**2.4. The Directive on Corporate Restructuring**

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

**2.5. Anti-circumvention Directives I (ATAD I)**

- 2.5.1. Introduction
- 2.5.2. Main Features
- 2.5.3. Areas
- 2.5.4. Anti-circumvention clauses in the directive
- 2.5.5. Transposition in Spain

**2.6. Anti-circumvention Directives II (ATAD II)**

- 2.6.1. Introduction
- 2.6.2. Main Features
- 2.6.3. Areas
- 2.6.4. Anti-circumvention clauses in the directive
- 2.6.5. Transposition in Spain

**2.7. State Aid and Taxation**

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

**2.8. Administrative Cooperation**

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

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

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

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

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

**Module 3. Double Taxation Treaties**

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

- 3.1.1. Introduction to CDIs (Double Taxation Treaties). Evolution of CDIs Over Time
- 3.1.2. Different DTA models. OECD vs. UN vs. U.S.A
- 3.1.3. Information Exchange Agreements

**3.2. Basic Concepts of Commentaries to the OECD Model**

- 3.2.1. Introduction to Commentaries to the OECD Model
- 3.2.2. The Role of Commentaries to the OECD Model
- 3.2.3. Reservations on Commentaries to the OECD Model

**3.3. Articles 1 to 4 - OECD Model Tax Convention**

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

**3.4. Article 5: Permanent Establishments - OECD Model Tax Convention**

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

**3.5. Article 7: Business Benefits - OECD Model Tax Convention**

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

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

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

**3.7. Article 12: royalties - OECD model agreement**

- 3.7.1. Concept of Royalties
- 3.7.2. Treatment of Technical Assistance and Other Related Services
- 3.7.3. Taxation of Royalties

**3.8. Article 13: Capital Gains - OECD Model Tax Convention**

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

**3.9. Exemption and Taxation Methods in the OECD Model Convention**

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

**3.10. Benefit Limitation Clauses and Other Clauses in the OECD Model Convention**

- 3.10.1. Introduction to Benefit Limitation Clauses
- 3.10.2. LOB Clause - ML Proposal
- 3.10.3. Principle Purpose Test
- 3.10.4. Most Favored Nation Clause





“

*You will have the most updated and rigorous content on the market to learn first-hand about the most relevant aspects of International Taxation”*

# 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.



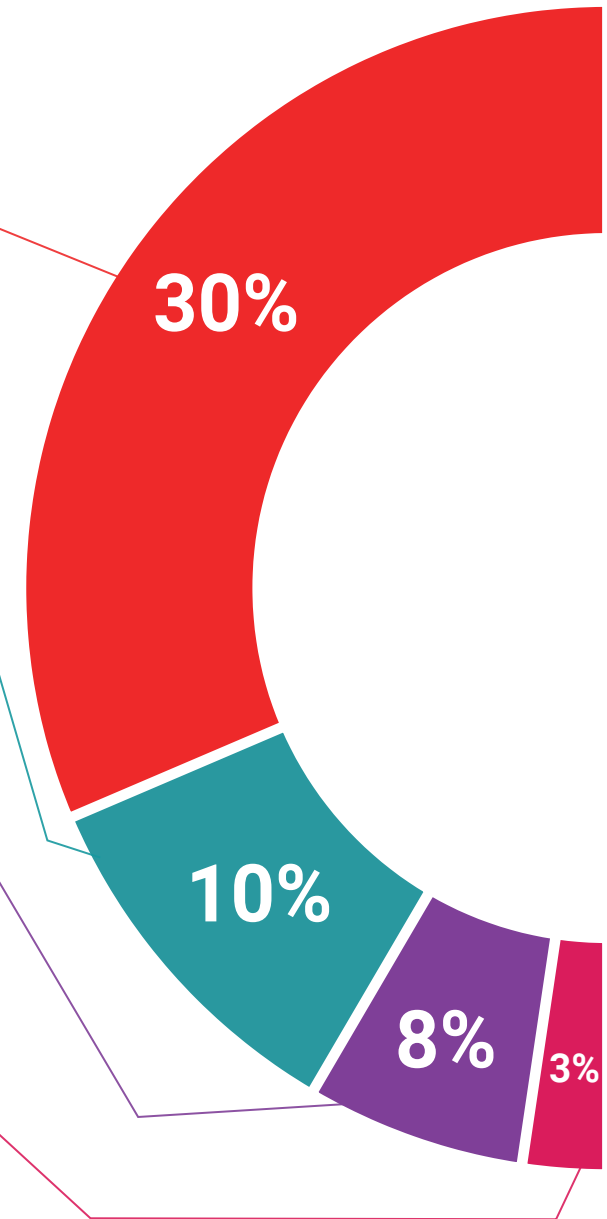
### Management Skills Exercises

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.

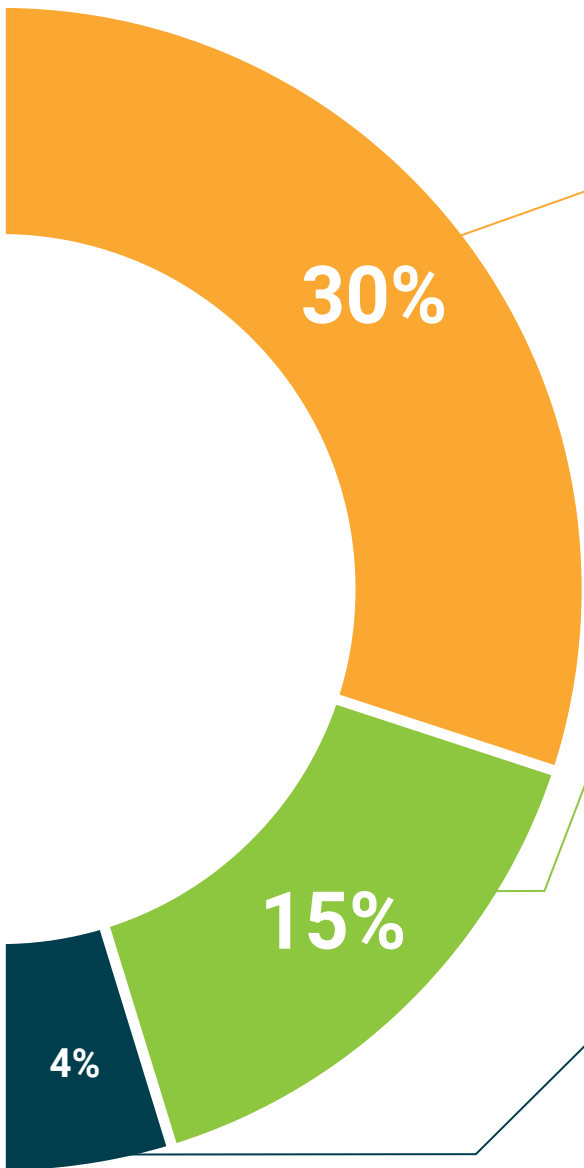


### Additional Reading

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

This qualification is aimed at business professionals who want to develop their professional future in the field of foreign trade and customs or who, by the very nature of their work, need to specialize in International Taxation in the Non-Resident Income Tax. These are students with previous experience or academic background in the sector and looking for an opportunity to improve their qualifications and stand out in a highly competitive labor market.





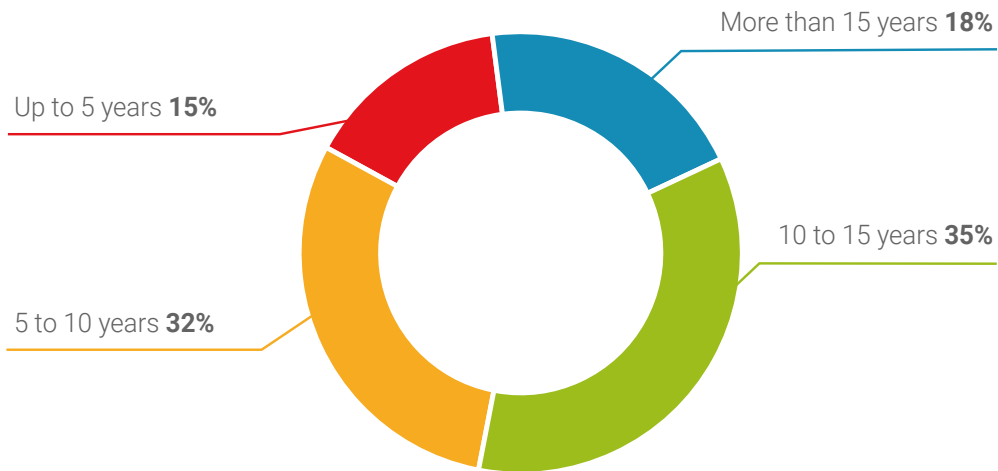
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*If you have experience in the tax sector and are looking for an interesting improvement in your career while continuing to work, this is the program for you"*

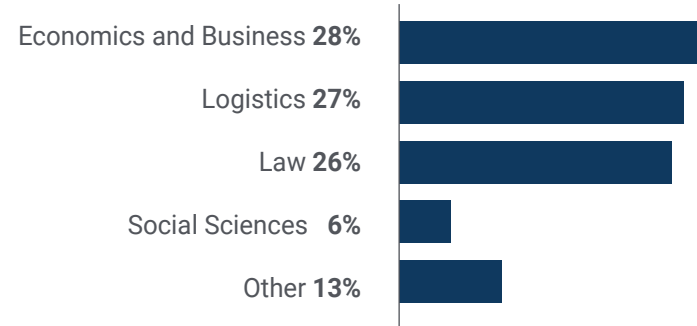
### Average Age

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

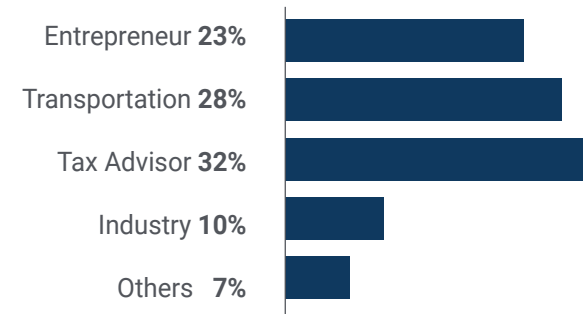
### Years of Experience



### Training

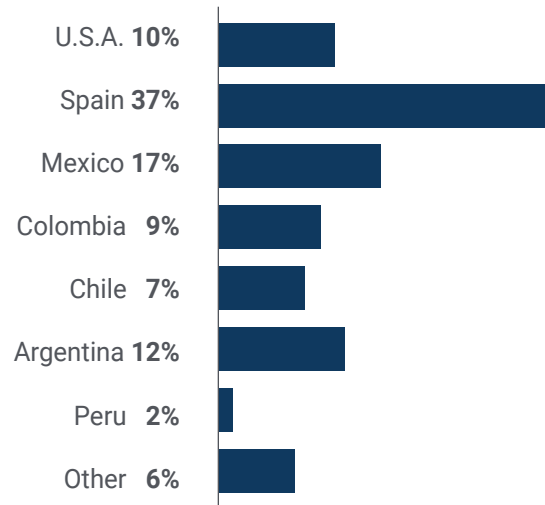


### Educational Profile



## Geographical Distribution

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## Marta Fernández

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Tax advisor

*"This is the best program on International Taxation in the Non-Resident Income Tax that I could have done. The multimedia methodology and the huge number of practical cases has allowed me to quickly acquire the knowledge to develop my work as a tax advisor with greater confidence. It was definitely a great decision to do this program"*

08

# Course Management

The program's teaching staff includes leading experts in marketing management, who bring their years of work experience to this program. In addition, other leading specialists in related areas participate in its design and elaboration, completing the Postgraduate Diploma in an interdisciplinary way, making it a unique and highly academic experience for the student.





“

*We have the best teaching team to help you to specialize in a highly-demanded field”*

## Management



### D. 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





MAX. GROSS WT. 30,480  
67,200  
TARE WT. 2,000  
8,400  
MAX. CARGO WT. 25,650  
58,760

09

# Impact on Your Career

Completing a program of these characteristics will have a great impact on the curriculum and employment, not only for the knowledge it provides but also for the security that comes from studying at the leading online university on the market. In addition, specializing in International Taxation in the Non-Resident Income Tax will be essential for all those who work in areas related to foreign trade, customs, or international markets.



“

*Specialize in advising companies  
in the international market and  
avoid any possible tax penalties”*

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

TECH's Postgraduate Diploma in International Taxation in IRNR is an intensive program that prepares you to face challenges and decisions in the field of tax consulting. The Main objective is to promote personal and professional growth. Helping students achieve success.

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

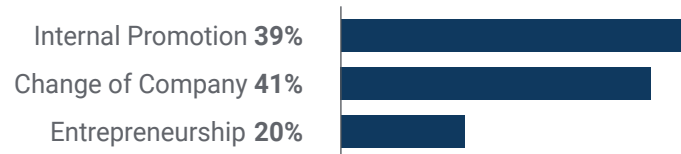
*Experience shows that by upgrading your training you are more likely to improve your hiring process.*

*If you want to make a positive change in your profession, the Postgraduate Diploma in International Taxation in the Non-Resident Income Tax will help you achieve it.*

#### Time of change



#### Type of change



### Salary increase

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



10

# Benefits for Your Company

The improvement of professionals in International Taxation is not only essential for their personal and professional growth but also represents a competitive advantage for the companies in which they work by providing all that knowledge that is essential to carry out the correct financial management, avoiding any possible tax error that leads to economic losses. For this reason, this program has a two-fold purpose: on the one hand, to improve the training of students and, on the other hand, to encourage their contribution to the entities with which they collaborate.





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*Bring a new working vision to your daily practice and achieve greater benefits for you and your company”*

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

01

### Growth of talent and intellectual capital

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

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02

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

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

03

### Building agents of change

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

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04

### Increased international expansion possibilities

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





05

### **Project Development**

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

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06

### **Increased competitiveness**

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

11

# Certificate

The Postgraduate Diploma in International Taxation in the Non-Resident Income Tax guarantees students, in addition to the most rigorous and up-to-date education, access to a Postgraduate Certificate issued by TECH Technological University.



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

This **Postgraduate Diploma in International Taxation in the Non-Resident Income Tax** 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 Diploma**, issued by **TECH Technological University** via tracked delivery\*.

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

Title: **Postgraduate Diploma in International Taxation in the Non-Resident Income Tax**

Official N° of Hours: **450 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.



## Postgraduate Diploma International Taxation in the Non-Resident Income Tax

- » Language: English
- » Course Modality: Online
- » Duration: 6 months.
- » Certificate: **TECH Technological University**
- » Dedication: **16h/week**
- » Schedule: **at your own pace**
- » Exams: **online**

# Postgraduate Diploma

## International Taxation in the Non-Resident Income Tax