



### Postgraduate Diploma

### **Transfer Pricing** and Customs

» Modality: online

» Duration: 6 months

» Certificate: TECH Technological University

» Dedication: 16h/week

» Schedule: at your own pace

» Exams: online

Website: www.techtitute.com/us/school-of-business/postgraduate-diploma/postgraduate-diploma-transfer-pricing-customs

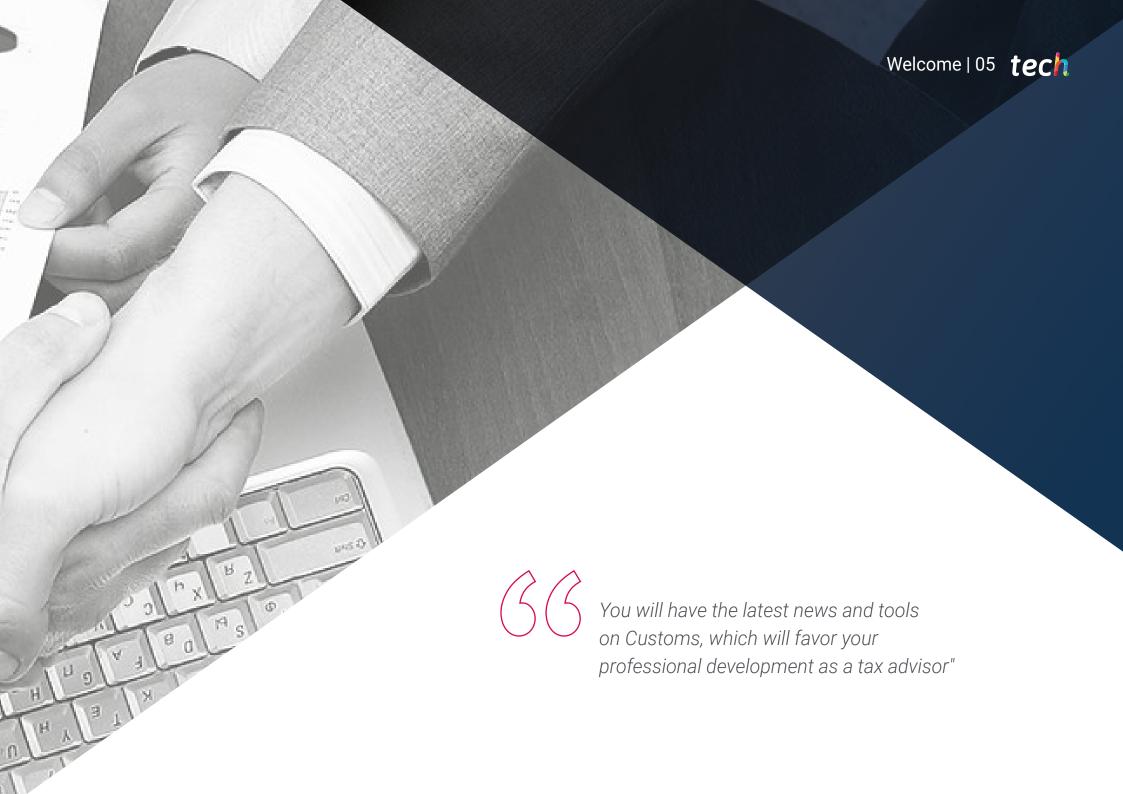
# Index

02 Why Study at TECH? Why Our Program? Objectives Welcome p. 4 p. 6 p. 10 p. 14 06 Our Students' Profiles Methodology Structure and Content p. 18 p. 26 p. 34 80 Course Management Benefits for Your Company Impact on Your Career p. 38 p. 42 p. 46 Certificate

# 01 **Welcome**

With the gradual increase of e-commerce and the unstoppable rise of globalization, positions related to transfer pricing and customs management have gained significant relevance in recent years. Being professional positions in which to grow both professionally and economically, TECH has prepared this qualification for all those interested in focusing their career towards this specialization. By learning the intricacies of the customs tariff, methods of calculating the value of imported goods, and the practical tax aspects of importing and exporting, the student will gain essential knowledge that will greatly enhance their professional growth.









### tech 08 | Why Study at TECH?

#### 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

+200

executives prepared each year

different nationalities



#### **Empowerment**

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

+500

collaborative agreements with leading companies



#### **Talent**

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

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



#### **Multicultural Context**

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

TECH students represent more than 200 different nationalities.



#### Learn with the best

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

Teachers representing 20 different nationalities.



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

### Why Study at TECH? | 09 tech

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



#### **Analysis**

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



#### **Academic Excellence**

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



#### **Economy of Scale**

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





### tech 12 | Why Our Program?

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



#### A Strong Boost to Your Career

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

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



## Develop a strategic and global vision of the company

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

Our global vision of companies will improve your strategic vision.



#### Consolidate the student's senior management skills

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

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



#### You will take on new responsibilities

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

45% of graduates are promoted internally.



#### Access to a powerful network of contacts

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

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



#### Thoroughly develop business projects

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

20% of our students develop their own business idea.



#### Improve soft skills and management skills

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

Improve your communication and leadership skills and enhance your career.



#### You will be part of an exclusive community

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

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





### tech 16 | Objectives

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

The **Postgraduate Diploma in Transfer Pricing and Customs** will enable students to:



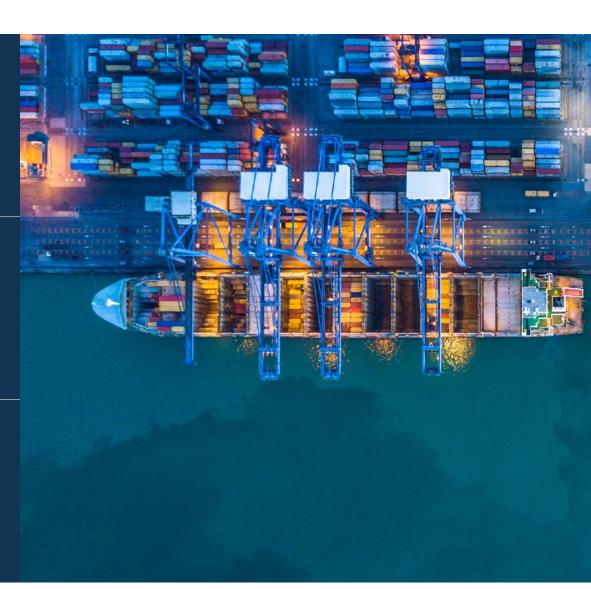
Determine the origin of the goods and calculate their value

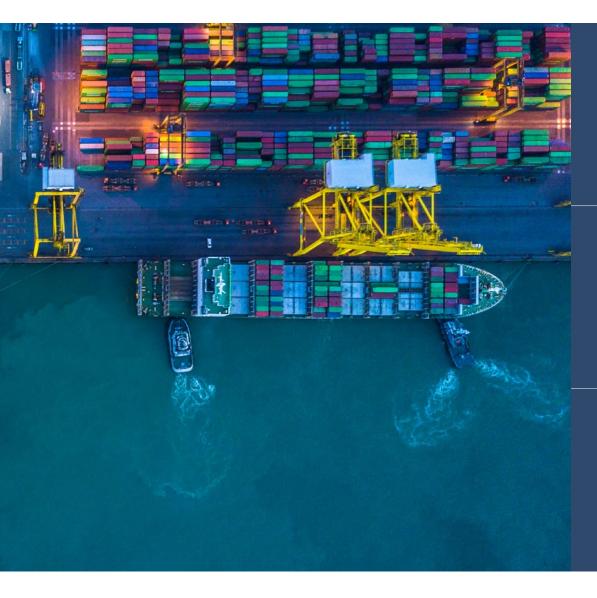


Be familiar with the main taxes affecting foreign trade



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







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

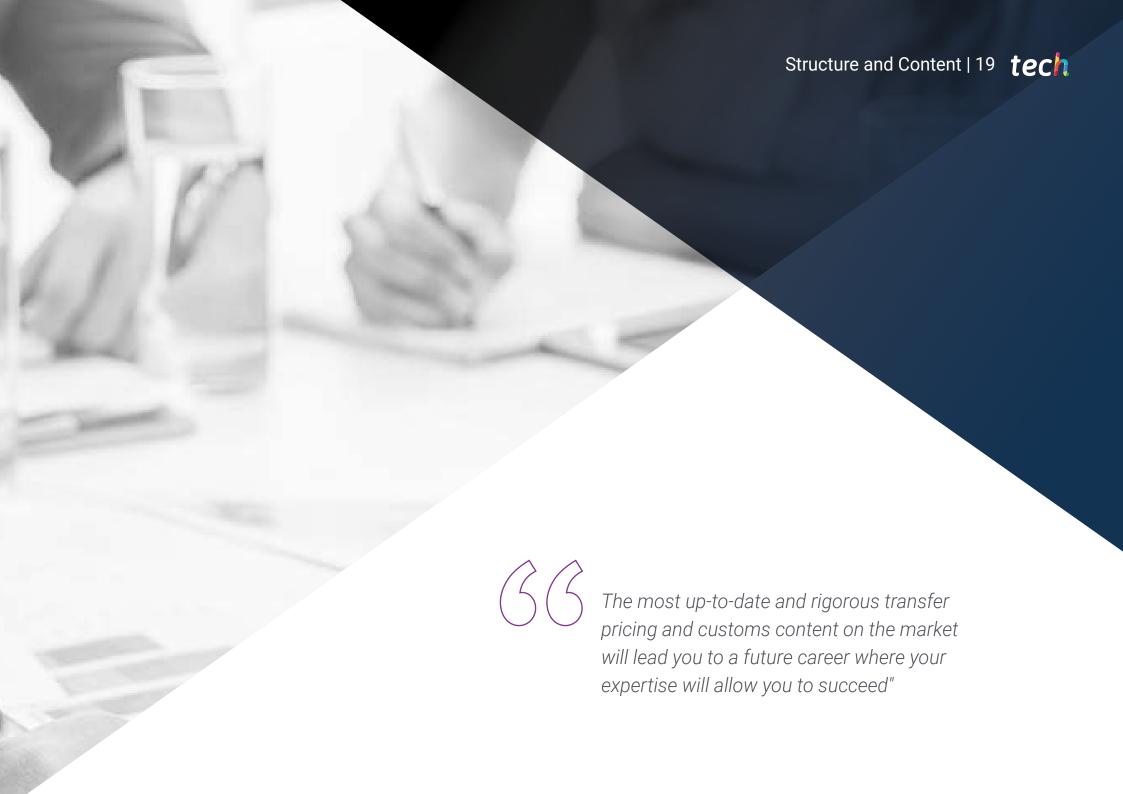


Obtain knowledge on the characteristics of the main international trade operations in VAT: intra-community deliveries and acquisitions, imports and exports



Understand the fundamental operation of manufacturing excise taxes, both in the application of the suspension regime and in the realization of taxable transactions





### tech 20 | Structure and Content

#### **Syllabus**

The content of the Postgraduate
Diploma in Transfer Pricing and
Customs is designed to promote the
development of managerial skills that
enable more rigorous decision-making
in uncertain environments.

Over the course of 450 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 syllabus that takes into account the needs of the student, promoting their improvement through a reduced teaching load that relies heavily on high-quality audiovisual content.

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

Module 1	Transfer Pricing
Module 2	Customs
Module 3	Indirect Taxation on Foreign Trade



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

TECH offers the possibility of developing this Postgraduate Diploma in Transfer Pricing and Customs completely online. Throughout the 6 months of the educational program, you will be able to access all the contents of this program at any time, allowing you to self-manage your study time.

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

### tech 22 | Structure and Content

Mod	Module 1. Transfer Pricing							
1.1. 1.1.1. 1.1.2. 1.1.3.	Pricing Forum	1.2. 1.2.1. 1.2.2. 1.2.3.	Spanish Transfer Pricing Legislation Engagement Principles Introduction to Transfer Pricing Methods Introduction to Intragroup Services	1.3. 1.3.1. 1.3.2. 1.3.3.	How to Document Related-party Transactions (BEPs - Action 13) Functional Analysis Determinant Factors for Comparability Search for Comparables	1.4.1. 1.4.2.	Introduction to the Valuation of Related-party Transactions How to Identify and Group Transactions? Financial Segmentations When There are Multiple Functions in the Entity Model 232	
1.5. 1.5.1. 1.5.2. 1.5.3. 1.5.4.	Theoretical-Practical Profit Split. Theoretical-Practical	1.6. 1.6.1. 1.6.2. 1.6.3.	3 1 3	1.7. 1.7.1. 1.7.2. 1.7.3.	Introduction to Intragroup Financial Operations Determination of Interest Rates. Level of Debt Introduction to Cash Pooling: Mechanism BEPs-Action 4	1.8. 1.8.1. 1.8.2. 1.8.3.	9	
1.9. 1.9.1. 1.9.2. 1.9.3.	Introduction to CDIs (Double Taxation Treaties). Unilateral, Bilateral and Multilateral Procedures Which are the Most Frequent Operations for Requesting an APA? How and When? Advantages and Disadvantages Case Study	1.10.1 1.10.2	PT Inspections: Hot Topics  . How to Prepare for a Potential Inspection?  . Relationship and Interaction with the Group  . Friendly Settlement Procedures from  Arbitration e Multilateral Instruments					

Mod	Module 2. Customs							
2.1. 2.1.1. 2.1.2. 2.1.3.	General Provisions and Concepts	2.2.1. 2.2.2. 2.2.3.	of Import or Export Duties is Based Common Customs Tariff and Tariff Classification of Goods	<b>2.3.</b> 2.3.1. 2.3.2. 2.3.3.	Customs Value of Goods Customs Valuation Methods Transaction Value Elements to be Included and Excluded When Determining the Customs Value by Means of Transaction Value	2.4.1.	Customs Debt Origin of Customs Debt Guarantee for a Customs Debt Collection, Payment, Drawback and Remission of Import or Export Duties	
2.5. 2.5.1. 2.5.2. 2.5.3. 2.5.4.	Inclusion of Goods in a Customs Statute Customs Status of Goods Placing Goods Under a Customs Procedure Checking and Release of Goods Disposition of Goods	2.6.1. 2.6.2.	Release for Free Circulation and Import Duty Exemption Inbound Goods Release for Free Circulation Import Duty Exemption		Special Regimes I General Provisions Transit Deposit Free Zones	2.8. 2.8.1. 2.8.2. 2.8.3.	Special Regimes II Temporary Importation Final Destination Improvement	
2.9. 2.9.1. 2.9.2. 2.9.3.	Exit of Goods from the Customs Territory of the Union Formalities at Departure of Goods Export and Outbound Declaration Single Administrative Document	2.10.2 2.10.2 2.10.3	Relevant Issues in Customs Practice Incoterms Trade Defence Measures Customs Representation Authorized Economic Operator					

### tech 24 | Structure and Content

Mod	Module 3. Indirect Taxation on Foreign Trade							
3.1.3.	General Aspects Foreign Trade Taxes The Purpose of Different Levies Tax Adjustments on the Border Single Market	<b>3.2.</b> 3.2.1. 3.2.2. 3.2.3.	in the European Union	3.3.2.	Intra-Community Deliveries and Transactions Place of Performance Passive Entity Applicable Exemptions	3.4.2.	Intra-Community Acquisition and Transactions Place of Performance, Accrual, Taxable Income and Passive Entity Applicable Exemptions Intra-Community Transportation of Goods	
	Individual Regimes Non-subjection to Taxation of Intra-Community Acquisition of Goods by Certain Persons New Means of Transportation Remote Sales	<b>3.6.</b> 3.6.1. 3.6.2. 3.6.3.	Treated as Exports	<b>3.7.</b> 3.7.1. 3.7.2. 3.7.3.		3.8.1. 3.8.2.	Imports and Transactions II Passive Entity Income Tax Authorities Exemptions	
	Common Features of Excise Duties I General Aspects and Harmonization in the European Union Excise Duties in Spain and Their Scope of Application Taxable Transaction and Non-liability Cases	3.10.1	Common Features of Excise Duties II . Taxable income, Passive Subject, Exemptions and Refunds 2. Suspension Regime and Tax Impact					





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.

85



### tech 28 | Methodology

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

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





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



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

#### A learning method that is different and innovative

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



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

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

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

### tech 30 | Methodology

#### Relearning Methodology

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

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

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

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

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



### Methodology | 31 **tech**

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

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

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

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

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



#### **Study Material**

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

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



#### **Classes**

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

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



#### **Management Skills Exercises**

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



#### **Additional Reading**

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





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



#### **Interactive Summaries**

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



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

#### **Testing & Retesting**

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

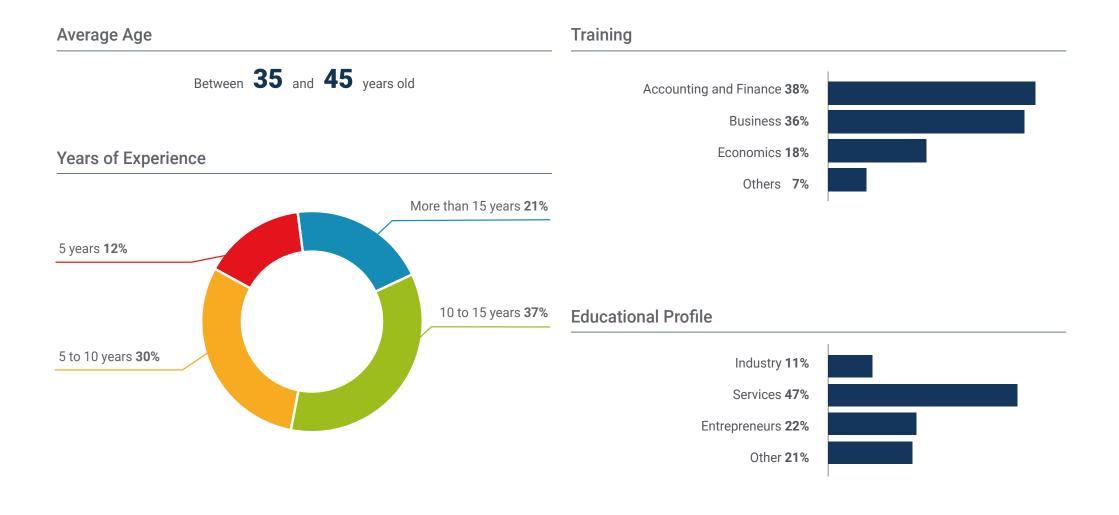


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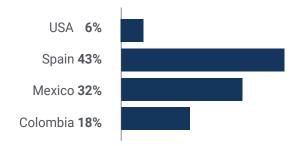




### tech 36 | Our Students' Profiles



## **Geographical Distribution**





# **Alberto Medina**

#### Tax advisor

"This is the best Transfer Pricing and Customs program I could have done. Thanks to its faculty, composed of illustrious experts in the field, I have implemented everything I have learned in my daily work practice"





#### 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



# Course Management | 41 tech

#### **Professors**

#### Mr. González Collazo, Hugo

- Director of the Customs and Excise Area at Ernst & Young Law Firm.
- Tax department lawyer at Baker & McKenzie. Indirect taxation specialist.
- Member of the customs and international trade group of EY Global.
- Law Degree from the University of Vigo.
- Master's Degree in Law from the University Pompeu Fabra

#### Mr. Ovando, Juan Manuel

- Senior Manager at EY Attorneys
- Tax Advisor at Garrigues
- Deputy Chief Financial Officer of Abertis Freeways Spain
- Degree in Business Administration and Management from the University of Valencia.
- Master's Degree in Taxation by Centro de Estudios Financieros

#### Dr. García Heredia, Alejandro

- Legislative advisor for public and private customs companies
- Professor of Financial and Tax Law, University of Cadiz, Spain
- Doctor in Law, International and European Union Taxation, University of Oviedo.
- Master's Degree in Customs Management and Foreign Trade, University of Cadiz.





# tech 44 | Impact on Your Career

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

The Postgraduate Diploma in Transfer Pricing and Customs takes students to the highest level, requiring them to solve real business situations using all the theory acquired and all their own ingenuity. In this way, the graduate will be prepared for all kinds of professional challenges with which to prove their worth.

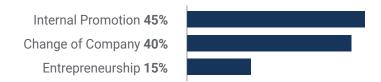
Don't miss the opportunity to train with us and you will find the career boost you were looking for.

If you want to make a positive change in your profession, the Postgraduate Diploma in Transfer Prices and Customs will help you achieve it.

#### **Time of Change**



#### Type of Change



## Salary Increase

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

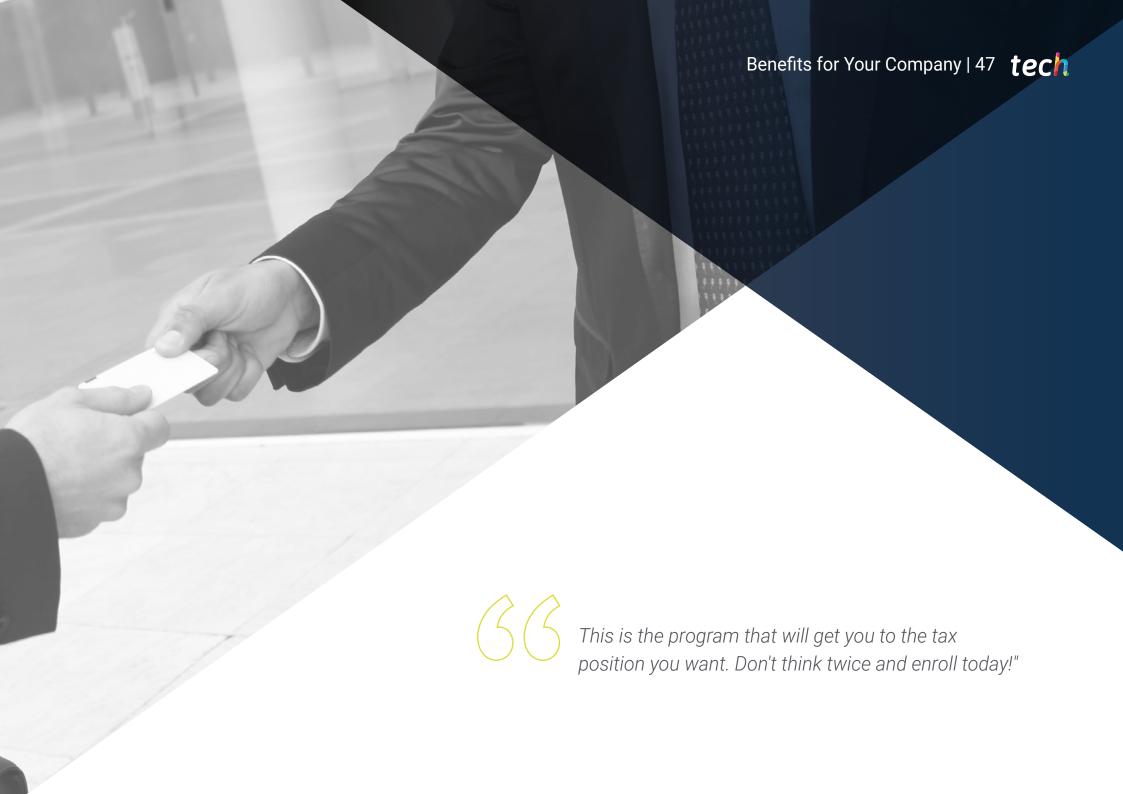
\$57,900

A salary increase of

25.22%

\$72,500





# tech 48 | Benefits for Your Company

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



#### Growth of talent and intellectual capital

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



# Retaining high-potential executives to avoid talent drain

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



#### Building agents of change

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



#### Increased international expansion possibilities

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







# Project Development

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



## Increased competitiveness

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





# tech 52 | Certificate

This **Postgraduate Diploma in Transfer Pricing and Customs** contains the most complete and up-to-date program on the market.

After the student has passed the assessments, they will receive their corresponding **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 Transfer Pricing and Customs
Official N° of Hours: **450 h**.



<sup>\*</sup>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 Transfer Pricing and Customs

» Modality: online

» Duration: 6 months

» Certificate: TECH Technological University

» Dedication: 16h/week

» Schedule: at your own pace

» Exams: online



Transfer Pricing and Customs

