

Executive Master's Degree

International Taxation, Foreign Trade and Customs

M I T F T C



Executive Master's Degree International Taxation, Foreign Trade and Customs

- » Modality: online
- » Duration: 12 months.
- » Certificate: TECH Global University
- » Accreditation: 60 ECTS
- » Schedule: at your own pace
- » Exams: online
- » Intended for: Professionals dedicated to tax advice, accounting or financial advice, both to companies and in-house advisors. Professionals from other financial areas who want to expand their knowledge in 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/professional-master-degree/master-international-taxation-foreign-trade-customs

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01 Welcome

Today, the economic business environment is becoming increasingly globalized. The advance of new technologies has brought about a transformation in economic relations, as well as in foreign trade and customs activities. With the International Taxation, Foreign Trade and Customs program, the professional will acquire a complete international fiscal vision, obtaining a specialized and differentiating knowledge of the commercial and fiscal sector.

This program offers a complete vision of European Tax Law within international taxation, through the study of the basic European institutions involved in the tax-integration process. And it does so with an eminently practical approach that will help the student to obtain the fundamentals and knowledge necessary to face the casuistry that can be found in the day to day, as well as to understand the weight and visas of different stakeholders in various tax planning strategies.



Executive Master's Degree in International Taxation, Foreign Trade and Customs
TECH Global University



Discover new techniques and strategies in International Tax planning and apply them in the daily practice of your profession"

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 Global University



Innovation

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

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



The Highest Standards

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

95% | of TECH students successfully complete their studies



Networking

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

+100000

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 ground-breaking price**. This way, TECH ensures that studying is not as expensive for students as it would be at another university.



Learn with the best

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

Teachers representing 20 different nationalities.



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

03

Why Our Program?

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

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



“

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

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

01

A Strong Boost to Your Career

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

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

02

Develop a strategic and global vision of the company

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

Our global vision of companies will improve your strategic vision.

03

Consolidate the student's senior management skills

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

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

04

You will take on new responsibilities

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

45% of graduates are promoted internally.

05

Access to a powerful network of contacts

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

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

06

Thoroughly develop business projects.

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

20% of our students develop their own business idea.

07

Improve soft skills and management skills

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

Improve your communication and leadership skills and enhance your career.

08

You will be part of an exclusive community

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

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

04 Objectives

This program is designed to strengthen tax skills, as well as to develop new competencies and skills that will be essential in their professional development. After the program, they will be equipped to make global decisions with an innovative perspective and an international vision.



“

One of our fundamental objectives is to help you develop the essential skills to strategically manage your company's Tax Activity"

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

The **Executive Master's Degree in International Taxation, Foreign Trade and Customs** will enable students to:

01

Acquire a complete International Tax vision in both direct and indirect taxation

02

Know the impact that different international organizations, such as the OECD, have on the subject, and the pressure on countries to adapt to the measures put forward by these organizations

03

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

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

Have a clear view of the progression and implementation of BEPS in the most relevant countries

07

Identify opportunities for international tax strategies in multinational groups

08

Know the rules and regulations applicable to economic relations between non-resident entities and Spanish entities



09

Obtain a general knowledge and understanding of State aid in Tax matters

12

Obtain basic Tax knowledge in U.S. International Taxation that allows a sound understanding of the use of different types of entities in international structures

10

Achieve knowledge, understanding and practical skill in interpreting and applying anti-avoidance and anti-abuse rules at the European Union level

13

Understand the practical impact of U.S. tax reform for non-U.S. multinationals

11

Be familiar with the methods currently available for neutralizing the tax impact of the different corporate reorganization operations

14

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

15

Acquire an understanding of the basic legal-taxation fundamentals related to international travel that will enable students to make deductive reasoning

18

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

16

Acquire the necessary skills to perform international taxation planning and advisory tasks for individuals

19

Understand the practical impact of transfer pricing inspection challenges and what alternative procedures can be pursued after the inspection is completed.

17

Obtain an overview of market trends in the field of expatriation and secondments

20

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

05 Skills

After passing the evaluations of the Executive Master's Degree in International Taxation, Foreign Trade and Customs, the professional will have acquired the necessary skills for a quality and up-to-date practice based on the most innovative teaching methodology.



A grayscale photograph of a hand pointing at a bar chart on a document. The chart has four bars of increasing height. The background is split diagonally into a dark blue upper right and a white lower left. The quote is positioned in the white area.

“

*This program will help you acquire
the skills you need to excel in your
daily work"*

01

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

02

Understand the OECD's role in double taxation and its significance in the regulation of international relations

03

Delve into the main aspects of double taxation treaties: persons and taxes covered, residence criteria, main income and methods to avoid double taxation

04

Identify opportunities for international tax strategies in multinational groups

05

Have a clear vision of the key aspects to be analyzed in corporate reorganizations, both domestic and cross-border



06

Delve deeper into the taxation impact the non-resident entities' activities and economic relations have in Spain

08

Identify the Tax differences that apply to residents of the European Union as compared to residents of third countries

09

Understand the objectives pursued by the Fiscal Integration Process in the European Union and its practical implications among each one of its member states

07

Identify the main consequences derived from transactions involving real estate assets by non-residents

10

Understand the relevance of European Tax Law in International Tax structuring



11

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

12

Provide an overview of the international tax issues that may affect a company

13

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

14

Apply tax regulations, taking into account the employee's country of origin and country of posting, as well as international double taxation treaties



15

Provide assistance on the guidelines or criteria that can be followed in the design of an International Tax Planning Strategy based on the different regulations in different countries

16

Understand the main requirements and benefits of the different holding regimes around the world in view of their practical application

17

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

18

Be familiar with the most relevant and innovative Spanish jurisprudence on the subject



06

Structure and Content

The Executive Master's Degree in International Taxation, Foreign Trade and Customs is a tailor-made program that is taught in a 100% online format so that you can choose the time and place that best suits your availability, schedule and interests.

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



“

A very complete program, very well structured, that will allow you to carry out a self-guided study to improve your skills in this field"

Syllabus

The Professional Master's Degree in International Taxation, Foreign Trade and Customs of TECH Global University is an intense program that prepares professionals to face challenges and business decisions globally. Its content is designed to promote the development of skills that enable more rigorous decision making in uncertain environments.

Over 1,800 hours, students will analyze a multitude of practical cases through individual work, thereby achieving a profound understanding that they can transfer to their daily professional practice. It is, therefore, a genuine immersion in real scenarios that will help them to deal with complex situations in their daily practice.

A plan designed for the student, focused on improving their career and preparing them to achieve professional excellence. A program that understands your needs and those of your company through innovative content based on the latest trends, and supported by the best educational methodology and an exceptional faculty, which will provide you with the skills to solve critical situations in a creative and efficient way.

This project is developed over 12 months and is divided into 10 modules:

Module 1	Basic Principles of International Taxation and Non-Resident Income Tax
Module 2	Indirect Taxation on Foreign Trade
Module 3	Double Taxation Treaties
Module 4	BEPS Project and Anti-Abuse Measures
Module 5	International Taxation Strategies and Special Regimes in Spain
Module 6	International Taxation Strategies and Comparative Regimes
Module 7	Expatriates and Individual Planning
Module 8	Transfer Pricing
Module 9	Customs
Module 10	Indirect Taxation on Foreign Trade



Where, When and How is it Taught?

TECH offers the possibility of studying this Executive Master's Degree in International Taxation, Foreign Trade and Customs completely online. Throughout the 12 months of the educational program, the students will be able to access all the contents of this program at any time, allowing them to self-manage their study time.

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

Module 1. Basic Principles of International Taxation

- | | | |
|---|---|---|
| 1.1. Basic Principles of International Taxation | 1.2. Sources of International Taxation. Description of Methods to Avoid Double Taxation | 1.3. Interpretation of Double Taxation Agreements |
|---|---|---|

Module 2. European Taxation

- | | | | |
|---|---|---|--|
| 2.1. General Aspects of European Tax Law. The Supremacy of EU Law | 2.4. The Directive on Business Restructuring | 2.6. The Directive on the Exchange of Information | 2.9. State Aid and Taxation |
| 2.2. The Parent-Subsidiary Directive | 2.5. Anti-Tax Avoidance Directives I (ATAD I) | 2.7. Administrative Cooperation | 2.10. The Role of the Court of Justice of the European Union |
| 2.3. The Interest and Royalties Directive | | 2.8. The Directive on Intermediaries (DAC 6) | |

Module 3. Double Taxation Treaties

- | | | | |
|---|--|--|--|
| 3.1. Different Models of Double Taxation Treaties and Information Exchange Agreements | 3.3. Article 5: Permanent Establishments – OECD Model Convention | 3.5. Business Profits (including Shipping and Air Transport) (Article 7, OECD MC) | 3.8. Capital Gains (Article 13, OECD MC) |
| 3.2. General Overview of the OECD Model Tax Convention Commentary. Articles 1 to 4 | 3.4. Income from Immovable Property (Article 6, OECD MC) | 3.6. Dividends and Interest (Articles 10 and 11, OECD MC). The Case of Brazilian Juros | 3.9. Income from Individuals: Independent Services, Employment, and Directors' Fees (Articles 14 to 16, OECD MC) |
| | | 3.7. Royalties (Article 12, OECD MC) | 3.10. Income from Entertainers and Sportspersons (Article 17, OECD MC) |

Module 4. BEPS Project and Anti-Abuse Measures

4.1. BEPS Project

- 4.1.1. Origin and Introduction to the BEPS Project
- 4.1.2. Action Plan Description
- 4.1.3. Implementation by Country and Difficulties
- 4.1.4. *What is next?*

4.2. Digital Economy Issues

- 4.2.1. Concept of Digital Economy
- 4.2.2. How Does BEPS Impact the Digital Economy?
- 4.2.3. Implementation by Country and Difficulties
- 4.2.4. *What is next?*

4.3. Hybrid Instruments

- 4.3.1. Concept of Hybrid Instruments
- 4.3.2. How Does BEPS Impact the Hybrid Instruments?
- 4.3.3. Implementation by Country and Difficulties.
- 4.3.4. *What Is Next?*

4.4. Hybrids in Spain and Anti-hybrids in Spain

- 4.4.1. Impact of BEPS on Spanish Tax Legislation
- 4.4.2. Anti-hybrid Measures in Corporate Income Taxes
- 4.4.3. Difficulties Arising from Anti-Hybrid Measures in Corporate Income Tax.

4.5. Interest Deductibility

- 4.5.1. Tax Issues Associated with Interest Deductibility
- 4.5.2. How Does BEPS Impact Interest Deduction?
- 4.5.3. Implementation by Country and Difficulties
- 4.5.4. *What Is Next?*

4.6. Deductibility of Interest in Spain

- 4.6.1. Understanding the Evolution of Interest Deductibility in Spain
- 4.6.2. Impact of BEPS and ATAD on Spanish Tax Legislation
- 4.6.3. Limitation on the Interest Deduction for Corporate Income Tax Purposes

4.7. Other Anti-abuse Measures

- 4.7.1. *General Anti - Avoidance Rule* (GAAR) Concept
- 4.7.2. Definition and Examples of Specific Anti-Abuse Clauses in Spain
- 4.7.3. Introduction to Tax Havens
- 4.7.4. Impact of Operations with Tax Havens in Spain

4.8. Multilateral Instrument (MLI)

- 4.8.1. Introduction to the Multilateral Instrument
- 4.8.2. Impact of the MLI on Double Taxation Avoidance Treaties
- 4.8.3. Implementation by Country
- 4.8.4. *What is Next?*

4.9. Other OECD Actions in the Area of International Taxation

- 4.9.1. *Transparency and Exchange of Information for Tax Purposes*
- 4.9.2. *Mutual Administrative Assistance in Tax Matter*
- 4.9.3. *Automatic Exchange of Information*

Module 5. International Taxation Strategies and Special Regimes in Spain

5.1. Introduction to International Tax Planning

- 5.1.1. Introduction
- 5.1.2. Relevant Aspects of Tax Planning
- 5.1.3. Tax Planning Instruments

5.2. Outbound Structures

- 5.2.1. Introduction to *Outbound* Structures
- 5.2.2. Relevant Aspects to Be Considered in *Outbound* from Spain
- 5.2.3. Practical Example

5.3. Inbound Structures

- 5.3.1. Introduction to *Inbound* Structures
- 5.3.2. Relevant Aspects to be Taken into Account in *Inbound* within Spain
- 5.3.3. Practical Example

5.4. Corporate Reorganizations of Multinational Groups

- 5.4.1. Types of Business Reorganizations
- 5.4.2. Relevant Aspects to Consider
- 5.4.3. Capital Gains and Real Estate Holding Taxation

5.5. Corporate Reorganizations of Multinational Groups

- 5.5.1. Limitations on the Use of Tax Losses
- 5.5.2. Limitations on the Use of Tax credits
- 5.5.3. Potential Impact on Change in Beneficial Ownership

Module 6. International Taxation Strategies and Comparative Regimes

6.1. Comparative *Holding* Regimes

- 6.1.1. Main Aspects to Consider
- 6.1.2. Main *Holding* Regimes Worldwide

6.2. ETVE Regime

- 6.2.1. Understanding and Requirements; Practical Vision
- 6.2.2. Implications for the *Holding* Company
- 6.2.3. Tax Implications for Shareholders
- 6.2.4. Various Formalities

6.3. Free Trade Zone Regimes

- 6.3.1. Understanding the Free Trade Zone
- 6.3.2. Main Tax Benefits
- 6.3.3. Examples of Free Trade Zone Regimes

6.4. Canary Islands Special Zone

- 6.4.1. Introduction to the Canary Islands Special Zone
- 6.4.2. Investment Requirements and Permitted Activities
- 6.4.3. Tax Benefits
- 6.4.4. Examples and Real Cases

6.5. Territorial Regimes

- 6.5.1. How Territorial Regimes Work
- 6.5.2. Main Territorial Regimes Worldwide

6.6. *Patent Box*

- 6.6.1. Definition and Understanding of *Patent Box*
- 6.6.2. Evolution of the *Patent Box*
- 6.6.3. Comparison of the Main Regimes of Patent Box

6.7. Trust and Fiduciary

- 6.7.1. Introduction to the concept of *Trust*
- 6.7.2. Impact in Spain
- 6.7.3. Practical Example

6.8. Principles of International Taxation in the United States (I)

- 6.8.1. Types of Entities from a Federal Fiscal Standpoint: *Partnership*, *Disregarded Entities*, etc.
- 6.8.2. Main Federal Tax Impact by Entity Type
- 6.8.3. Practical Example With Spain

6.9. Principles of International Taxation in the United States (II)

- 6.9.1. How the United States Tax System Works UU
- 6.9.2. Introduction to United States Tax Reform UU
- 6.9.3. Aspects to Consider When Investing in the United States UU

6.10. Public Reaction to International Taxation Strategies

- 6.10.1. Influence of the International Press on International Taxation
- 6.10.2. Existing Structures Currently in Discussion

Module 7. Expatriates and Individual Planning

7.1. Principles of Fiscal Residency. Domestic Law and Double Taxation Treaties

- 7.1.1. Determination of Tax Residency
- 7.1.2. Residency in Double Taxation Treaties. Double Taxation Treaties Art. 4
- 7.1.3. Residency Conflicts
- 7.1.4. Accreditation of Tax Residency Accreditation of Tax Residency

7.2. Resident Taxation. Main Tax Obligations

- 7.2.1. General Considerations
- 7.2.2. Tax Implications. Definition of Yields
- 7.2.3. Employer Tax Obligations
- 7.2.4. Double Taxation Treaties Arts. 14 and 15

7.3. Non-resident Taxation. Main Tax Obligations

- 7.3.1. General Considerations
- 7.3.2. Tax Implications. Definition of Yields
- 7.3.3. Employer Tax Obligations

7.4. Main Taxation Regimes in Spain and Others

- 7.4.1. General Considerations
- 7.4.2. Main Special Taxation Regimes: Spain, Europe (Italy, France, The Netherlands), Latin America
- 7.4.3. Accreditation of Tax Residency Issues

7.5. Practical Aspects of International Mobility

- 7.5.1. Concept of Expatriates
- 7.5.2. Typology of Expatriations
- 7.5.3. Common Practical Problems and Solutions in Expatriate Management

7.6. Expatriate Compensation Package. Main Supplements and Benefits

- 7.6.1. Economic Conditions
- 7.6.2. Supplements and Benefits
- 7.6.3. Practical Aspects of International Mobility Compensation Management

7.7. International Expatriation Policies. Practical Aspects.

- 7.7.1. Objective of an Expatriation Policy
- 7.7.2. Compensation and Benefits
- 7.7.3. Assignment Process

7.8. Remuneration Policies

- 7.8.1. Fiscal Equalization
- 7.8.2. *Tax Protection*
- 7.8.3. *Laissez-Faire*

7.9. General Considerations United States Mexico, Brazil, China, Spain

- 7.9.1. United States Taxation UU
- 7.9.2. Taxation in Mexico
- 7.9.3. Taxation in Brazil
- 7.9.4. Taxation in China
- 7.9.5. Taxation in Spain

7.10. Other Related Issues: Labor Immigration and Social Security

- 7.10.1. Migratory Aspects
- 7.10.2. Labor Aspects
- 7.10.3. Social Security Aspects

Module 8. Transfer Pricing

8.1. Introduction to the Arm's Length Principle

- 8.1.1. Introduction to the OECD Guidelines
- 8.1.2. Introduction to the European Transfer Pricing Forum
- 8.1.3. BEPs Plan and its Transfer Pricing Actions

8.2. Spanish Transfer Pricing Legislation

- 8.2.1. Engagement Principles
- 8.2.2. Introduction to Transfer Pricing Methods
- 8.2.3. Introduction to Intragroup Services

8.3. How to Document Related-party Transactions (BEPs - Action 13)

- 8.3.1. Functional Analysis
- 8.3.2. Determinant Factors for Comparability
- 8.3.3. Search for Comparables

8.4. Introduction to the Valuation of Related-party Transactions

- 8.4.1. How to Identify and Group Transactions?
- 8.4.2. Financial Segmentations When There are Multiple Functions in the Entity
- 8.4.3. Model 232

8.5. Valuation Methods

- 8.5.1. Comparable Uncontrolled Price (CUP)-Theoretical-Practical
- 8.5.2. Incremental Cost and Resale Price-Theoretical-Practical
- 8.5.3. Profit Split-Theoretical-Practical
- 8.5.4. Transactional Net Margin Method (TNMM)-Theoretical-Practical

8.6. Special Considerations in Intragroup Services (BEPs Action 10)

- 8.6.1. Identification of the Services that Generate Benefits. Case Study: Interviews
- 8.6.2. Determination of the Intragroup Charge
- 8.6.3. How to Distribute the Position Among the Subsidiaries?

8.7. Introduction to Intragroup Financial Operations

- 8.7.1. Determination of Interest Rates. Level of Debt
- 8.7.2. Introduction to *Cash Pooling*: Mechanism
- 8.7.3. BEPs-Action 4

8.8. Special Considerations

- 8.8.1. Definition of an Intangible Asset
- 8.8.2. Transfer of Intangibles: Alternatives
- 8.8.3. Legal Ownership vs. Economic Ownership

8.9. Introduction to Advance Pricing Arrangement (APA). Unilateral, Bilateral and Multilateral Procedures

- 8.9.1. Which are the Most Frequent Operations for Requesting an APA? How and When?
- 8.9.2. Advantages and Disadvantages
- 8.9.3. Practical Case

8.10. PT Inspections: *Hot Topics*

- 8.10.1. How to Prepare for a Potential Inspection?
- 8.10.2. Relationship and Interaction with the Group
- 8.10.3. Friendly Settlement Procedures from Arbitration and Multilateral Instruments

Module 9. Customs

9.1. General Aspects of the Movement of Goods

- 9.1.1. Introduction
- 9.1.2. General Provisions and Concepts
- 9.1.3. Applicable Regulations and Scope of Application

9.2. Elements on Which the Application of Import or Export Duties is Based

- 9.2.1. Common Customs Tariff and Tariff Classification of Goods
- 9.2.2. Determination of the Origin of Goods
- 9.2.3. Preferential and Non-preferential Origin

9.3. Customs Value of Goods

- 9.3.1. Customs Valuation Methods
- 9.3.2. Transaction Value
- 9.3.3. Elements to be Included and Excluded When Determining the Customs Value by Means of Transaction Value

9.4. Customs Debt

- 9.4.1. Origin of Customs Debt
- 9.4.2. Guarantee for a Customs Debt
- 9.4.3. Collection, Payment, Drawback and Remission of Import or Export Duties

9.5. Inclusion of Goods in a Customs Statute

- 9.5.1. Customs Status of Goods
- 9.5.2. Placing Goods Under a Customs Procedure
- 9.5.3. Checking and Release of Goods
- 9.5.4. Disposition of Goods

9.6. Release for Free Circulation and Import Duty Exemption

- 9.6.1. Inbound Goods
- 9.6.2. Release for Free Circulation
- 9.6.3. Import Duty Exemption

9.7. Special Regimes I

- 9.7.1. General Provisions
- 9.7.2. Transit
- 9.7.3. Deposit
- 9.7.4. Free Zones

9.8. Special Regimes II

- 9.8.1. Temporary Importation
- 9.8.2. Final Destination
- 9.8.3. Improvement

9.9. Exit of Goods from the Customs Territory of the Union

- 9.9.1. Formalities at Departure of Goods
- 9.9.2. Export and Outbound Declaration
- 9.9.3. Single Administrative Document

9.10. Relevant Issues in Customs Practice

- 9.10.1. Incoterms
- 9.10.2. Trade Defence Measures
- 9.10.3. Customs Representation
- 9.10.4. Authorized Economic Operator

Module 10. Indirect Taxation on Foreign Trade

10.1. General Aspects

- 10.1.1. Foreign Trade Taxes
- 10.1.2. The Purpose of Different Levies
- 10.1.3. Tax Adjustments on the Border
- 10.1.4. Single Market

10.2. Introduction

- 10.2.1. Overview
- 10.2.2. Single Market and Harmonization in the European Union
- 10.2.3. Territory of IGIC (Canary General Indirect Tax) and IPSI (Tax on Production, Services and Imports) Tax Application

10.3. Intra-Community Deliveries and Transactions

- 10.3.1. Place of Performance
- 10.3.2. Passive Entity
- 10.3.3. Applicable Exemptions

10.4. Intra-Community Acquisition and Transactions

- 10.4.1. Place of Performance, Accrual, Taxable Income and Passive Entity
- 10.4.2. Applicable Exemptions
- 10.4.3. Intra-Community Transportation of Goods

10.5. Individual Regimes

- 10.5.1. Non-subjection to Taxation of Intra-Community Acquisition of Goods by Certain Persons
- 10.5.2. New Means of Transportation
- 10.5.3. Remote Sales

10.6. Exportation and Transactions

- 10.6.1. Export Exemption
- 10.6.2. Exemptions for Transactions Treated as Exports
- 10.6.3. Exemptions in Exempt Areas and Suspension Regimes

10.7. Imports and Similar Transactions I

- 10.7.1. Taxable Event
- 10.7.2. Accrual
- 10.7.3. Taxable Income

10.8. Imports and Similar Transactions II

- 10.8.1. Passive Entity
- 10.8.2. Income Tax Authorities
- 10.8.3. Exemptions

10.9. Common Features of Excise Duties I

- 10.9.1. General Aspects and Harmonization in the European Union
- 10.9.2. Excise Duties in Spain and Their Scope of Application
- 10.9.3. Taxable Transaction and Non-Liability Cases

10.10. Elements Common to Excise Taxes II

- 10.10.1. Taxable Income, Passive Subject, Exemptions and Refunds
- 10.10.2. Suspension Regime and Tax Impact
- 10.10.3. Formal Obligations

07 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.



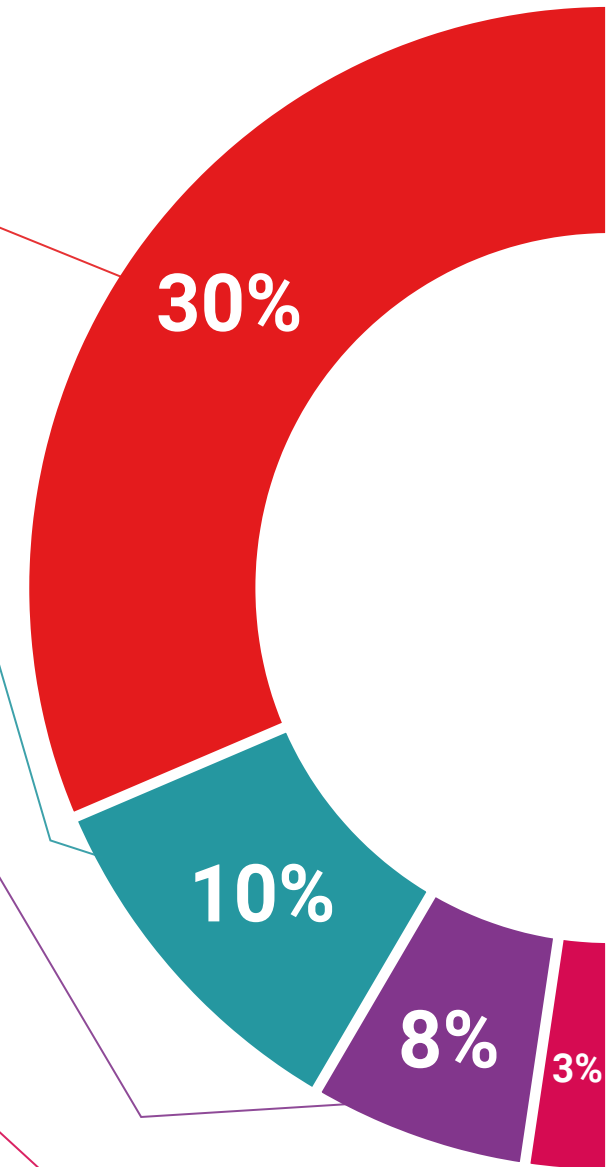
Management Skills Exercises

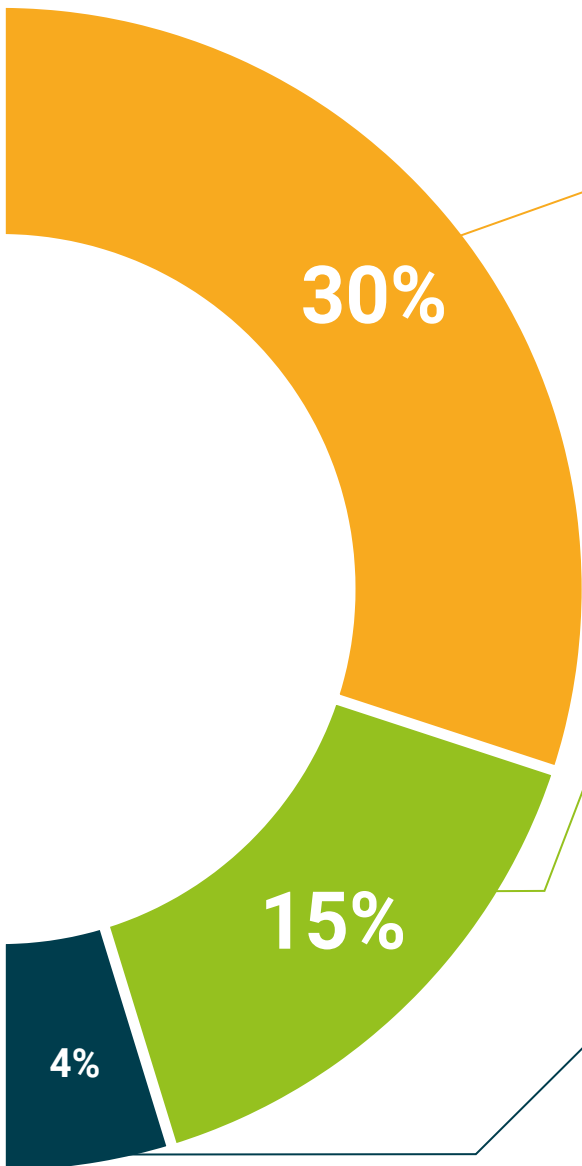
They will carry out activities to develop specific executive competencies in each thematic area. Practices and dynamics to acquire and develop the skills and abilities that a high-level manager needs to develop in the context of the globalization we live in.



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.



08

Our Students' Profiles

The Executive Master's Degree in International Taxation, Foreign Trade and Customs is a program aimed at university graduates who want to transform their career. This program uses a multidisciplinary approach as the students have a diverse set of academic profiles and represent multiple nationalities.





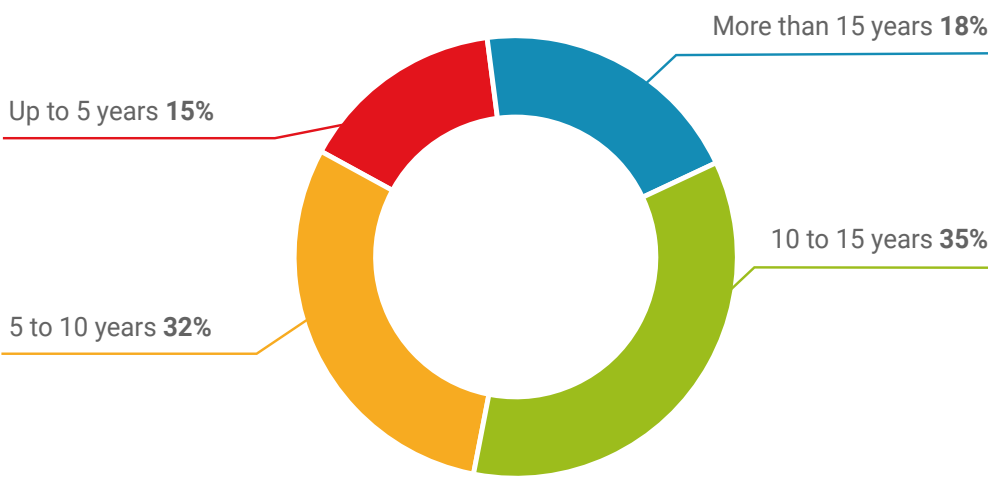
“

Expand your skills in International Taxation, Foreign Trade and Customs thanks to this program designed by professionals in the sector"

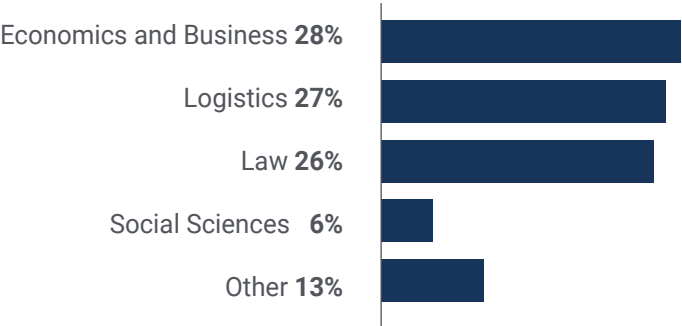
Middle Ages

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

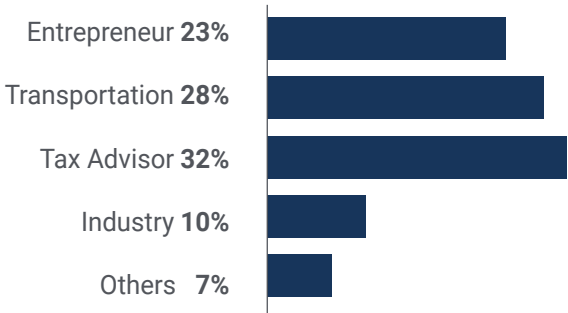
Years of Experience



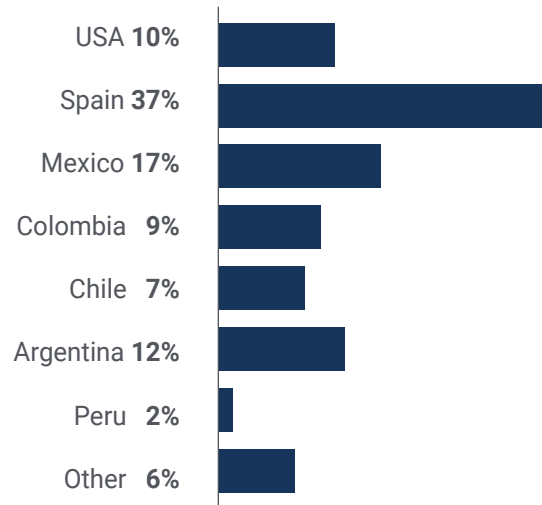
Training



Academic Profile



Geographical Distribution



Mónica Pérez

Director of the Tax Department

"Specializing in International Taxation, Foreign Trade and Customs has been a great benefit to my career path. I had been working as a tax advisor in this field for some time, but since I took this program, I got the promotion I had wanted for years. An accomplishment I have achieved thanks to TECH and its high-quality program"

09

Course Management

The program's faculty includes leading experts in International Taxation, Foreign Trade and Customs, who bring to this program the experience of their years of work. In addition, other specialists of recognized prestige in related areas participate in its design and elaboration, completing the Executive Master's Degree in an interdisciplinary way, making it, therefore, a unique and highly nourishing educational experience for the students.



“

Our teaching team will help you to acquire the most relevant knowledge in this field, so that you can develop with total fluency in your daily practice"

Management



Mr. López Gómez, Alberto

- ♦ Lawyer and tax advisor
- ♦ Consulting partner and tax lawyer. EJASO ETL GLOBAL Firm. La Coruña
- ♦ Partner Director, A&J International Law Firm, 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 of Tax Law. UdC
- ♦ Director Tax LLM. School of Finance
- ♦ Degree in Law. University of La Coruña
- ♦ Master's Degree in Business Consulting Taxation by IE. Cum laude
- ♦ Diploma in Business Management and Administration UdC
- ♦ International Taxation Training. IBFD. Amsterdam
- ♦ Honored as Lawyer of the Year by Best Lawyers 2022
- ♦ Member of: Madrid Bar Association, International Fiscal Association (IFA), Jorge Jove Foundation

Professors

Ms. Valente, Maryline

- ♦ Specialist Lawyer in Tax Management
- ♦ Lawyer specialized in Tax Law at MGRA Attorneys at Law
- ♦ Law Degree from the University of Lisbon
- ♦ Post-Graduation in Tax Management at the Lisbon School of Economics & Management
- ♦ Postgraduate course in International Taxation at the University of Santiago de Compostela

Dr. Patón García, Gemma

- ♦ Expert in Financial and Tax Law
- ♦ Professor of Financial and Tax Law
- ♦ Fical Section Coordinator at Editorial Bosch
- ♦ Substitute Judge in the Courts of Ciudad Real
- ♦ Doctor in Financial and Tax Law from the University of Castilla-La Mancha

Mr. Gallego González, Raúl

- ♦ Associate tax lawyer at Deloitte Legal
- ♦ Tax lawyer in EJASO ETL Global
- ♦ Tax consultant at A&J International
- ♦ Lawyer at the Tax Department of Juan Capellá Auditores SLP
- ♦ Law Degree from the University of Santiago de Compostela
- ♦ Master's Degree in Taxation and Fiscal Law from the Association of Economists of La Coruña
- ♦ Master's Degree in Finance from the University of Santiago de Compostela
- ♦ Master's Degree in Access to the Legal Profession from the Nebrija University

Mr. González Collazo, Hugo

- ♦ Director of the Customs and International Trade Area at Ernst & Young Abogados
- ♦ 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 Pompeu Fabra University

Dr. García Heredia, Alejandro

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

Mr. Ovando, Juan Manuel

- ♦ Senior Manager at EY Abogados
- ♦ Tax Advisor at Garrigues
- ♦ Deputy Financial Director at Abertis Autopistas España
- ♦ Degree in Business Administration and Management from the University of Valencia
- ♦ Master's Degree in Taxation from Centro de Estudios Financieros

Mr. Pérez Navarro, Jorge

- Tax Manager at EY Abogados
- Associate in the Transfer Pricing and International Tax Department of PwC in Valencia
- Manager of the Transfer Pricing team at Grant Thornton Spain
- Tax Advisor at Grant Thornton Spain
- Degree in Business Administration and Management from the Polytechnic University of Valencia
- Master's Degree in Tax Advisory Services by the Centro de Estudios Financieros
- Specialization in Advanced Accounting from the Centro de Estudios Financieros
- Postgraduate degree in International Taxation from the University of Valencia





“

TECH has carefully selected the faculty for this program so that you can learn from today's top specialists"

10

Impact on Your Career

TECH is aware that studying a program like this entails great economic, professional and, of course, personal investment. The ultimate goal of this great effort should be to achieve professional growth. For this reason, all efforts and tools are put at our students disposal so they can acquire the necessary skills and abilities to achieve this change.



“

Your goals are our goals, and that's why we put all our efforts into helping you achieve them"

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

The Executive Master's Degree in International Taxation, Foreign Trade and Customs of TECH Global University is an intense program that prepares professionals to face challenges and business decisions globally. Its main objective is to promote your personal and professional growth in order to help you achieve success.

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

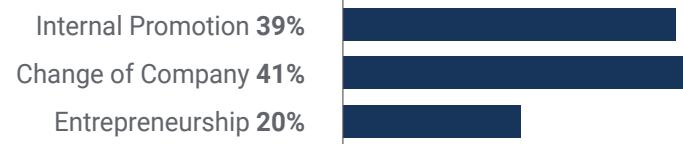
If you have been looking for a promotion for some time, the completion of this program will help you achieve it by improving your skills.

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

Time of change



Type of change



Salary increase

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



Benefits for Your Company

The Executive Master's Degree in International Taxation, Foreign Trade and Customs contributes to raising the organization's talent to its maximum potential through the specialization of high-level leaders. Therefore, participating in this educational program will not only improve you on a personal level, but, above all, on a professional level, enhancing your education and improving your managerial skills. Additionally, joining TECH's educational community is a unique opportunity to access a powerful network of contacts in which to find future professional partners, clients, or suppliers.



“

*Bring a new vision to your company,
achieving great benefits that impact
the entire organization"*

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

01

Growth of talent and intellectual capital

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

02

Retaining high-potential executives to avoid talent drain

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

03

Building agents of change

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

04

Increased international expansion possibilities

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



05

Project Development

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

06

Increased competitiveness

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

12 Certificate

The Executive Master's Degree in International Taxation, Foreign Trade and Customs guarantees students, in addition to the most rigorous and up-to-date education, access to a Executive Master's Degree issued by TECH Global University..



“

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

This private qualification will allow you to obtain a **Executive Master's Degree in International Taxation, Foreign Trade and Customs** endorsed by **TECH Global University**, the world's largest online university.

TECH Global University is an official European University publicly recognized by the Government of Andorra ([official bulletin](#)). Andorra is part of the European Higher Education Area (EHEA) since 2003. The EHEA is an initiative promoted by the European Union that aims to organize the international training framework and harmonize the higher education systems of the member countries of this space. The project promotes common values, the implementation of collaborative tools and strengthening its quality assurance mechanisms to enhance collaboration and mobility among students, researchers and academics.



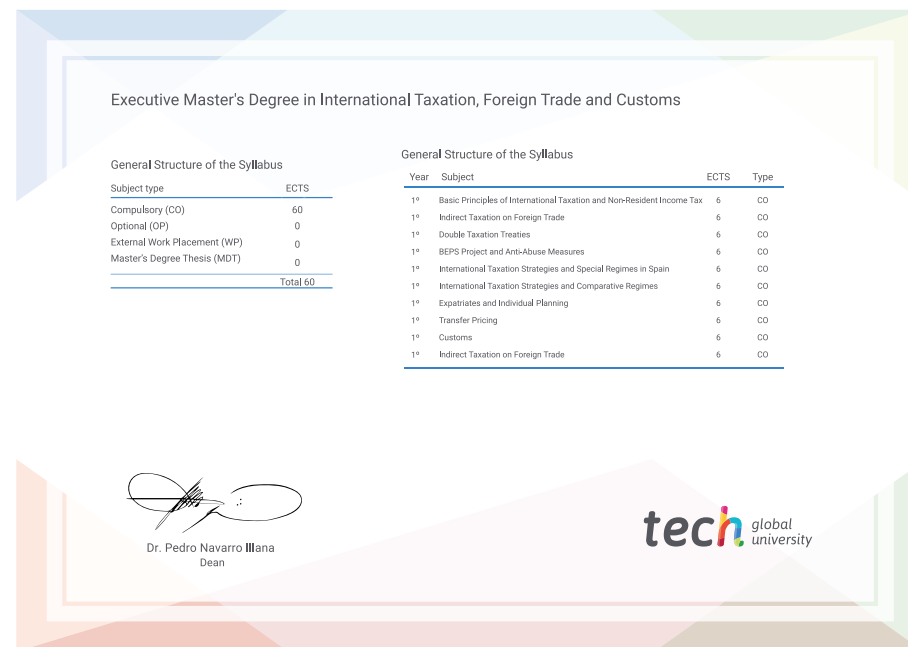
This **TECH Global University** private qualification is a European program of continuing education and professional updating that guarantees the acquisition of competencies in its area of knowledge, providing a high curricular value to the student who completes the program.

Title: **Executive Master's Degree in International Taxation, Foreign Trade and Customs**

Modality: **online**

Duration: **12 months.**

Accreditation: **60 ECTS**





Executive Master's Degree International Taxation, Foreign Trade and Customs

- » Modality: **online**
- » Duration: **12 months.**
- » Certificate: **TECH Global University**
- » Accreditation: **60 ECTS**
- » Schedule: **at your own pace**
- » Exams: **online**

Executive Master's Degree

International Taxation, Foreign Trade and Customs