

Postgraduate Certificate Transfer Pricing





Postgraduate Certificate Transfer Pricing

- » Modality: online
- » Duration: 6 weeks
- » Certificate: TECH Global University
- » Credits: 6 ECTS
- » Dedication: 16h/week
- » Schedule: at your own pace
- » Exams: online

Website: www.techtitude.com/us/school-of-business/postgraduate-certificate/transfer-pricing

Index

01

Welcome

p. 4

02

Why Study at TECH?

p. 6

03

Why Our Program?

p. 10

04

Objectives

p. 14

05

Structure and Content

p. 18

06

Methodology

p. 24

07

Our Students' Profiles

p. 32

08

Course Management

p. 36

09

Impact on Your Career

p. 40

10

Benefits for Your Company

p. 44

11

Certificate

p. 48

01 Welcome

Discover the rules affecting transfer pricing, as well as the practical aspects and experiences with the administration not only in tax matters but also its accounting and economic-financial derivative. This program will give the student a practical application of the documentation required by the Spanish legislation, an assessment of the different types of related transactions that multinational groups have, as well as the existing problems in specific transfer pricing inspections.

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



Postgraduate Certificate in Transfer Pricing.
TECH Technological University



“

Update your knowledge and specialize in a high demand sector"

02

Why Study at TECH?

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



“

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

At TECH Technological University



Innovation

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

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



The Highest Standards

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

95% | of TECH students successfully complete their studies



Networking

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

+100000

executives prepared each year

+200

different nationalities



Empowerment

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

+500

collaborative agreements with leading companies



Talent

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

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



Multicultural Context

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

TECH students represent more than 200 different nationalities.



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



Analysis

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



Academic Excellence

TECH offers students the best online learning methodology. The university combines the Relearning method (postgraduate learning methodology with the best international valuation) with the Case Study. Tradition and vanguard in a difficult balance, and in the context of the most demanding educational itinerary.



Economy of Scale

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



Learn with the best

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

Teachers representing 20 different nationalities.



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

03

Why Our Program?

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

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



“

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

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

01

A Strong Boost to Your Career

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

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

02

Develop a strategic and global vision of the company

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

Our global vision of companies will improve your strategic vision.

03

Consolidate the student's senior management skills

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

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

04

You will take on new responsibilities

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

45% of graduates are promoted internally.

05

Access to a powerful network of contacts

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

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

06

Thoroughly develop business projects.

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

20% of our students develop their own business idea.

07

Improve soft skills and management skills

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

Improve your communication and leadership skills and enhance your career.

08

You will be part of an exclusive community

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

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

04 Objectives

This program is designed to strengthen your skills in the tax sector and to develop new competencies and skills that will be essential in your professional development. After completing this program, you will be able to make global decisions with an innovative perspective and an international vision.



“

At the end of this Postgraduate Certificate you will have the necessary skills to perform tax advisory tasks in the field of Transfer Pricing”

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

The **Postgraduate Certificate in Transfer Pricing** will enable students to:

01

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

02

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

03

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





04

Understand the importance of both qualitative and quantitative documentation in intra-group services

05

Understand pre-agreements with the administration, their advantages and disadvantages, how and when to apply for them

06

Know the OECD guidelines concerning the arm's length principle

05

Structure and Content

TECH Technological University's Postgraduate Certificate in Transfer Pricing is a tailor-made program that is taught in a 100% online format so that students can choose the time and place that best suits their availability, schedules, and interests.

A program that takes place over 6 weeks and is intended to be a unique and stimulating experience that lays the foundation for your success.



“

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

Syllabus

The content of the Postgraduate Certificate in Transfer Pricing is designed to promote the development of tax skills that allow for more rigorous decision-making in uncertain environments.

Throughout 150 hours of education, the student will analyze a multitude of practical cases through individual and team work. It is, therefore, a genuine immersion in real scenarios that will help you to deal with complex situations in your daily practice.

A plan designed and focused on your professional improvement that prepares you to achieve excellence in the field of tax management. A program that understands your needs through innovative content based on the latest trends , and supported by the best educational methodology and an exceptional faculty, which will provide the skills to solve critical situations in a creative and efficient way.

This Postgraduate Certificate takes place over 6 weeks and includes 1 module:

Module 1

Transfer Pricing



Where, When and How is it Taught?

TECH offers the possibility of developing this Transfer Pricing Postgraduate Certificate completely online. During the 6 weeks of the specialization, the student will be able to access all the contents of this program at any time, which will allow the students to self-manage their study time.

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

Module 1. Transfer Pricing

1.1. Introduction to the Arm's Length Principle

- 1.1.1. Introduction to the OECD Guidelines
- 1.1.2. Introduction to the European Transfer Pricing Forum
- 1.1.3. BEPs Plan and its Transfer Pricing Actions

1.2. Spanish Transfer Pricing Legislation

- 1.2.1. Engagement Principles
- 1.2.2. Introduction to Transfer Pricing Methods
- 1.2.3. Introduction to Intragroup Services

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

- 1.3.1. Functional Analysis
- 1.3.2. Determinant Factors for Comparability
- 1.3.3. Search for Comparables

1.4. Introduction to the Valuation of Related-party Transactions

- 1.4.1. How to Identify and Group Transactions?
- 1.4.2. Financial Segmentations When There are Multiple Functions in the Entity
- 1.4.3. Model 232

1.5. Valuation Methods

- 1.5.1. CUP-Theoretical-Practical
- 1.5.2. Increased cost and resale price-theoretical-practical
- 1.5.3. Profit Split-Theoretical-Practical
- 1.5.4. TNMM-theoretical-practical

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

- 1.6.1. Identification of the Services that Generate Benefits. Case Study: Interviews
- 1.6.2. Determination of the Intragroup Charge
- 1.6.3. How to Distribute the Position Among the Subsidiaries?

1.7. Introduction to Intragroup Financial Operations

- 1.7.1. Determination of Interest Rates. Level of Debt
- 1.7.2. Introduction to Cash Pooling: Mechanism
- 1.7.3. BEPs-Action 4

1.8. Special Considerations

- 1.8.1. Definition of an Intangible Asset
- 1.8.2. Transfer of Intangibles: Alternatives
- 1.8.3. Legal Ownership vs. Economic Ownership

1.9. Introduction to CDIs (Double Taxation Treaties). Unilateral, Bilateral and Multilateral Procedures

- 1.9.1. Which are the Most Frequent Operations for Requesting an APA? How and When?
- 1.9.2. Advantages and Disadvantages
- 1.9.3. Case Study

1.10. PT Inspections: Hot Topics

- 1.10.1. How to Prepare for a Potential Inspection?
- 1.10.2. Relationship and Interaction with the Group
- 1.10.3. Friendly Settlement Procedures, Arbitration and Multilateral Instruments



06 Methodology

This academic program offers students a different way of learning. Our methodology uses a cyclical learning approach: **Relearning**.

This teaching system is used, for example, in the most prestigious medical schools in the world, and major publications such as the **New England Journal of Medicine** have considered it to be one of the most effective.





“

Discover Relearning, a system that abandons conventional linear learning, to take you through cyclical teaching systems: a way of learning that has proven to be extremely effective, especially in subjects that require memorization"



TECH Business School uses the Case Study to contextualize all content

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

“*At TECH, you will experience a learning methodology that is shaking the foundations of traditional universities around the world*”



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



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

A learning method that is different and innovative

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

“

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

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

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

Relearning Methodology

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

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

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

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

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



In our program, learning is not a linear process, but rather a spiral (learn, unlearn, forget, and re-learn). Therefore, we combine each of these elements concentrically.

With this methodology we have trained more than 650,000 university graduates with unprecedented success in fields as diverse as biochemistry, genetics, surgery, international law, management skills, sports science, philosophy, law, engineering, journalism, history, markets, and financial instruments. All this in a highly demanding environment, where the students have a strong socio-economic profile and an average age of 43.5 years.

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

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

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



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



Study Material

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

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



Classes

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

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



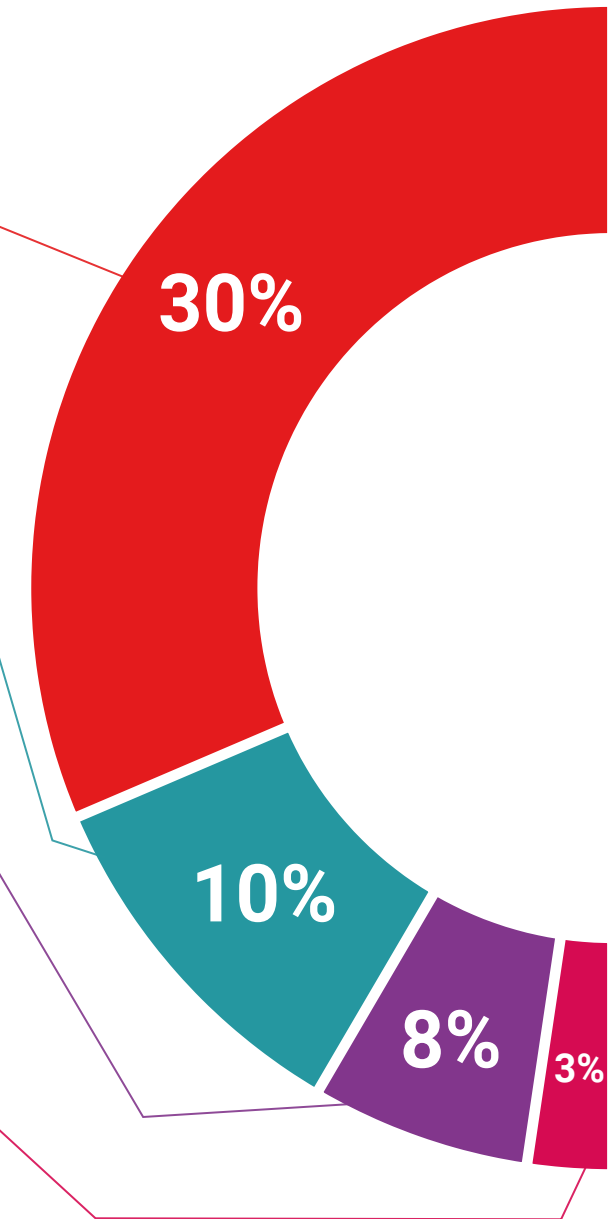
Management Skills Exercises

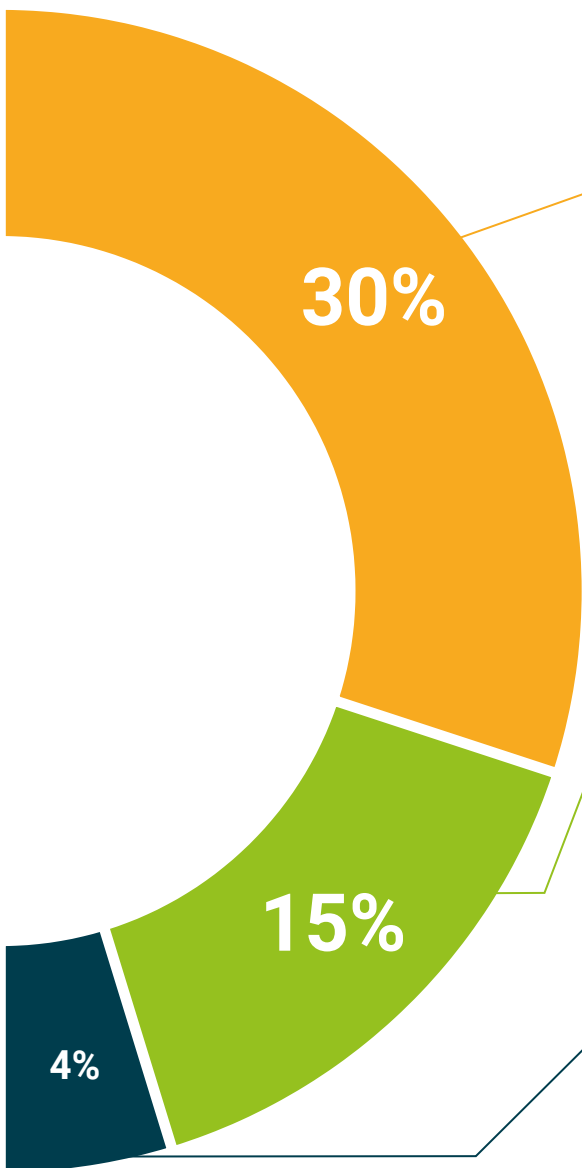
They will carry out activities to develop specific executive competencies in each thematic area. Practices and dynamics to acquire and develop the skills and abilities that a high-level manager needs to develop in the context of the globalization we live in.



Additional Reading

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



**Case Studies**

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

**Interactive Summaries**

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

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

**Testing & Retesting**

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



07

Our Students' Profiles

The Postgraduate Certificate in Transfer Pricing is a program aimed at tax professionals who want to update their knowledge and advance in their professional career.



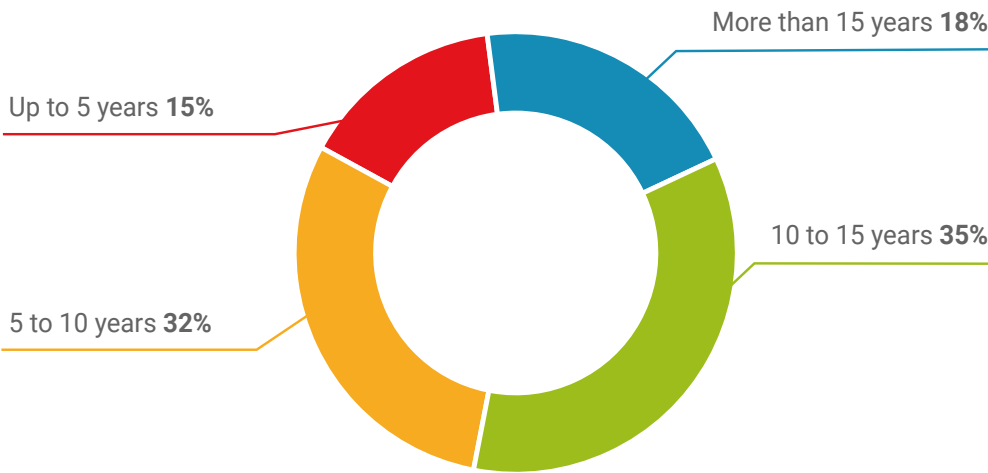
“

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

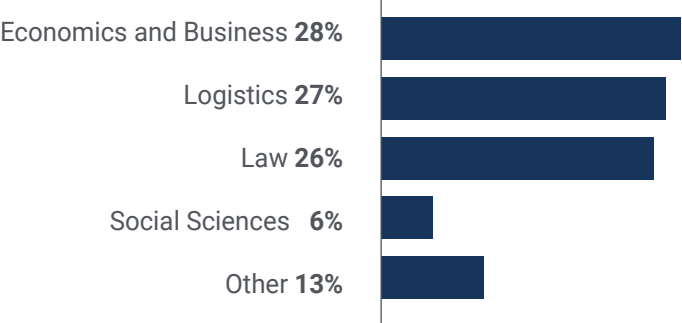
Average Age

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

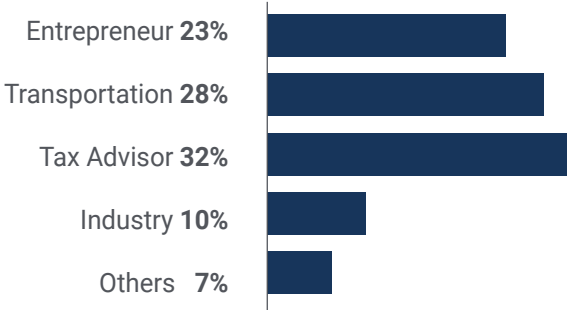
Years of Experience



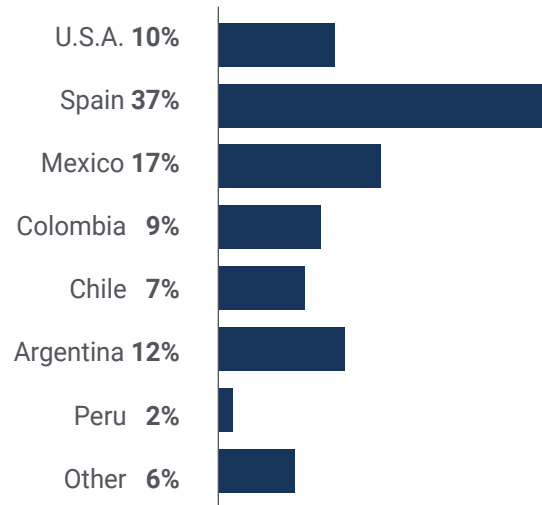
Training



Educational Profile



Geographical Distribution



Mónica Pérez

Director of the Tax Department

"The Postgraduate Certificate in Transfer Pricing 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"

08

Course Management

The program's faculty includes leading experts in Transfer Pricing is designed to, Foreign Trade and Customs, who bring to this program the experience of their years of work. Additionally, other specialists of recognized prestige in related areas participate in its design and elaboration, completing the program in an interdisciplinary way, making it, therefore, a unique and highly nourishing experience at educational level for the students.



“

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

Management



Mr. López Gómez, Alberto

- ♦ Lawyer and tax advisor
- ♦ Consulting partner and tax lawyer. EJASO ETL GLOBAL law firm. La Coruña
- ♦ Managing Partner, A&J Internacional, A Coruña, Madrid and Lisbon
- ♦ Chairman of the Audit Committee and Director of Greenalia. La Coruña
- ♦ Hijos de Rivera, S.L Corporation. Holding Grupo Estrella Galicia. La Coruña
- ♦ Author of publications in national journals and collective works
- ♦ Associate Professor in Tax Law. UdC
- ♦ Director Tax LLM. School of Finance
- ♦ Degree in Law. La Coruña University
- ♦ Master's Degree in Tax Advisory Services from IE. Cum laude
- ♦ Diploma in BA UdC
- ♦ International Taxation Formation IBFD. Amsterdam
- ♦ Distinguished as Lawyer of the Year by Best Lawyers 2022
- ♦ Member of: Madrid Bar Association, International Fiscal Association (IFA), Fundación Jorge Jove



Professors

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

Mr. Pérez Navarro, Jorge

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

09

Impact on Your Career

TECH is aware that studying a program like this entails great economic, professional and, of course, personal investment. The ultimate goal of this great effort should be to achieve professional growth. For this reason, 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 Postgraduate Certificate in Transfer Pricing of TECH Technological University is an intense program that prepares the student to face challenges and business decisions globally. Its main objective is to promote your personal and professional growth in order to help you achieve success.

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

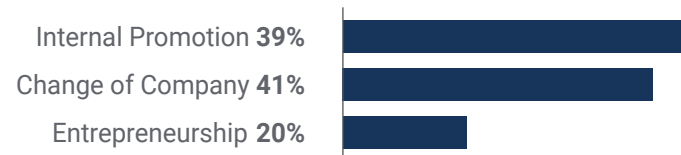
Experience shows that by upgrading your training you are more likely to improve your hiring process.

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

Time of change



Type of change



Salary increase

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



10

Benefits for Your Company

The Postgraduate Certificate in Transfer Pricing. contributes to elevate the organization's talent to its maximum potential through the specialization of high-level leaders. Therefore, participating in this academic program will not only improve you on a personal level, but, above all, on a professional level, enhancing your education and improving your managerial skills. 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.

11 Certificate

The Postgraduate Certificate in Transfer Pricing guarantees students, in addition to the most rigorous and up-to-date education, access to a Postgraduate Certificate issued by TECH Global University.



“

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

This program will allow you to obtain your **Postgraduate Certificate in Transfer Pricing** 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** title 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: **Postgraduate Certificate in Transfer Pricing**

ECTS: **6**

Official N° of Hours: **150 h.**





Postgraduate Certificate Transfer Pricing

- » Modality: online
- » Duration: 6 weeks
- » Certificate: TECH Global University
- » Credits: 6 ECTS
- » Dedication: 16h/week
- » Schedule: at your own pace
- » Exams: online

Postgraduate Certificate Transfer Pricing

