



Master in

International Taxation and Customs Valuation

RESOLUTION CES: RPC-SE-03-No.041-2020



STUDY AT **ESPOL**

INSTITUTIONAL PRESTIGE

The best public university in the country and one of the best in Latin America, according to international rankings

rankings

EMPLOYABILITY

Graduates with a high rate of employability in domestic and foreign companies.

INTERNATIONAL AGREEMENTS AND ALLIANCES
Student mobility, development of research projects, and networking.

MODERN INFRASTRUCTURE

Our facilities are equipped with laboratories and technological tools that complement quality training.

PRIVILEGED CAMPUS

690 hectares of protected forest invite you to stay in contact with nature.

COMMUNITY ENGAGEMENT

Our programs respond to the needs of society.

WORLD UNIVERSITY RANKINGS

















The Faculty of Social Sciences and Humanities (FCSH) was created to provide society with professionals with knowledge and autonomy of thought, prepared to solve the problems of their environment, and, above all, humanistic professionals with a dedication to service.

In 1998, in response to the social demand for fourth-level studies, the Graduate Programs Unit of our faculty began its activities with an academic proposal that has stood out for being at the forefront of knowledge with a recognized teaching quality, academic trajectory, and ample professional experience.

Nowadays, we offer the following programs: Master in Economics and Business Administration, Master in Economic Sciences, Master in Human Resource Management, Master in Public Policy and Management, Master in Finance, Master in Rural Development, Master in International Taxation and Customs Valuation, Master in Accounting and Auditing with a major in Data Analytics, and professional training programs and seminars.

We invite you to be part of an enriching experience that will allow you to become a professional of excellence with solid knowledge that will let you transcend in an increasingly competitive and challenging environment.

WELCOME!





PROGRAM OBJECTIVE

The Master's Degree in International Taxation and Customs Valuation was created as a response to the internationalization of business, diversification of investments, changes in tax residence, among other factors associated with an increasingly globalized and digital world.

These situations motivate the need for a program that provides specialized training in the tax aspects inherent to companies' international operations.

Students will develop a comprehensive vision of Ecuadorian investments abroad, foreign investments in Ecuador, foreign investments in Ecuador investments abroad, foreign investments in Ecuador, operations between related parties, pricing and the principle of full competition; topics that are particularly complex due to the regulations that must be considered for the resolution of a situation.



Our program is the only one of its kind in the country and has been specially designed to meet the tax challenges resulting from the international operations of companies and individuals.

Viviana Borja Ligua, M. Sc. Academic Coordinator





INTENDED FOR

The program is intended for professionals with third-level studies in Auditing, Administration, Economic Sciences, Foreign Trade, or Law. Professionals with other third-level degrees must certify work experience in the areas of international taxation and customs valuation in public or private organizations.





of Ecuadorian companies involved in international trade require professionals specialized in international taxation and customs valuation. *Source: Postgraduate Unit FCSH-Espol.

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GRADUATE'S PROFILE

Upon completion of the curriculum, the student will have knowledge of the theoretical foundations and practical tools of international taxation and customs valuation. Students will be able to:

- → Students will be able to: Integrate the main concepts of international taxation and customs management in the context of a global economy, by designing and applying tax optimization plans to maximize the resources of companies and the state.
- → They will contrast international taxation's economic and regulatory context in local and global markets to improve the decision-making process.
- → Ethically apply the aspects of international taxation, foreign trade, and basic customs regulations to improve the personal, social, and professional performance of the program's graduates.

DEGREE AWARDED

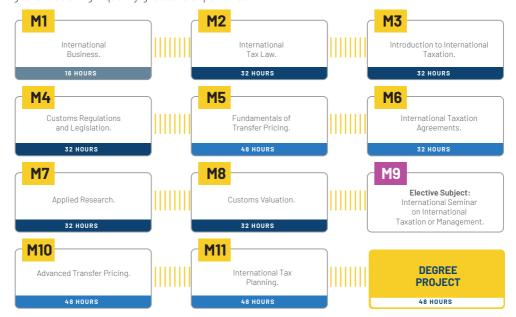
Master in

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CURRICULUM

The master's program has an academic term of 18 months, during which 11 subjects will be taught, followed by the degree project. We have technology and virtual learning platforms that guarantee a high-quality graduate experience.



420 HOURS

DIRECT CONTACT WITH THE TEACHER

We guarantee an enriching and personalized educational experience.



M9

Elective Subject:

Master's students receive a complementary subject according to their interest and professional needs, within their main field of study, or in related areas that will allow them to broaden their competencies and knowledge.

METHODOLOGY AND EVALUATION:

Our academic methodology employs theoretical and practical components, considering basic training, advanced multidisciplinary, and research modules.

Teaching techniques such as lectures, role-playing, case studies, modern digital tools, and teamwork are applied.

The assessment is developed by combining the effort of the student (individual tests, projects, exams, and practical exercises) and his or her ability demonstrated in teamwork, as the groups evaluate various business situations and propose solutions based on the context of the cases.

Mónica Tapia López, M. Sc.



General Manager at Charter Link Logistics. She is an international trade expert with more than fifteen years of experience in multinational companies.

Master in Business Administration at the Escuela Superior Politécnica del Litoral (ESPOL).

Course: International Business.

Jorge Ayala Romero, M. Sc.



General Manager at Bizwell Consulting Group. He has been national head of International Taxation and Transfer Pricing at the IRS.

Master in Public Policy from the Instituto de Estudios Superiores de Administración in Venezuela and Master in Tax Administration and Public Finance from the Institute of Fiscal Studies in Spain.

Course: International Tax Planning.

■ Enrique Bolado Muñoz



Head of the Mexican delegation in the negotiation of Tax Treaties. He has participated as a consultant for the Inter-American Center of Tax Administrations (CIAT) and for the United Nations (UN).

He has more than twenty years of experience in the area of International Taxation.

Course: International Taxation Agreements.

William Pulupa García, M. Sc.



General Manager of For Trade. He has more than 10 years of experience in executive positions, such as director of Customs Technique and National Director of Risk Management at the National Customs Service of Ecuador (SENAE).

Master in International Business and Trade Management from the University of Guayaquil. Expert in International Trade and Customs.

Course: Customs Valuation.

Fabián Soriano Idrovo, M. Sc.



General Manager at Abacus Buró and General Manager at Novacomex Servicios Aduaneros - Customs Agency. Former National Director of Tax Management at SRI. Former Deputy Director General of Senae.

Master in Tax Administration and Public Finance from the Instituto de Estudios Fiscales in Spain. Master in Finance from the University of Chile. Economist from ESPOL.

Course: Customs Regulations and Legislation.

Renato Basantes Villacís, Ph. D. (c)



Responsible for Economic Policy Management for the Central America region at AB-InBev, leading economic reactivation and capital structure projects.

Master in Economics and Business Administration and Economist from Espol. PhD. (c) in Business Administration from the Centrum of the Pontificia Universidad Católica del Perú.

Course: Coteaching en Planificación Fiscal.

🚤 Pablo Villegas Landázuri, M. Sc.



Vice President of the Ecuadorian Institute of Tax Law. He has experience as Deputy Director of Regional Support and Director of International Relations at the Customs Service of Ecuador.

Master's in International and Community Taxation from the University of Castilla-La Mancha (Spain). Lawyer from the Pontificia Universidad Católica del Ecuador.

Course: International Tax Law.

Luis Ruíz Vélez, M. Sc.



Luis Ruíz Vélez, MSc. Director of International Taxation and Tax Planning, associated with MAINS Ecuador. He has been a tax auditor in the Coordination of Large Taxpayers and International Taxation of the SRI.

Master in Tax Administration. University professor at several institutions in Ecuador.

Course: Introduction to International Taxation and Applied Research

Jorge Valdiviezo Burgos, M. Sc.



Expert qualified by the Judiciary Council in the specialty of International Taxation. Professional with over 12 years of experience in local and international tax analysis and planning. Master in Taxation from ESPOL.

Diploma in Tax Planning from IBDF Sao Paulo in Brazil.

Course: Degree Project.

Viviana Borja Ligua, Ph. D. (c)



Regional Manager of the Development Bank of Ecuador. She has worked in multinationals in the export and telecommunications sector, and as general management advisor of the Municipal Public Company of Water and Sewage of the province of Santa Elena.

PhD Candidate in Social Sciences from the Universidad Nacional de la Plata in Argentina. Master in Taxation and Economist from ESPOL.

Course: Degree Project.

👞 Fausto García Balda, M. Sc.



Area Coordinator of Large Taxpayers and International Taxation. He has served as national and regional head of the International Taxation Area at the SRI. Expert in International Taxation with solid knowledge of transfer pricing regulations.

Master in Business Administration from the University of Guayaquil and economist from ESPOL.

Course: Advanced Transfer Pricing.

Juan Carlos Campuzano Sotomayor, M. Sc.



Advisor to the General Directorate of the Internal Revenue Service (SRI). International speaker for the UN Subcommittee on Transfer Pricing. Member of the UN network of experts on transfer pricing.

Master's Degree in Economics from the Pompeu Fabra University (Spain).

Course: Fundamentals of Transfer Pricing.

José Luis Galíndez Narváez, Ph. D.



He contributed to the development of the African Tax Administration Forum and as a consultant in International Taxation for the Inter-American Center of Tax Administration (Panama).

Doctor of Law and Master of Administration from the Paris Sciences et Lettres University (France).

Course: Co-teaching in Advanced Transfer Pricing.

CURRICULAR EXPERIENCE



92% Have a good command of the tax regulations and planning applicable to companies.

90% Work in consulting, auditing and international tax advisory services.

75% Have managerial and executive skills for decision making.

E/)

INTERNATIONAL SEMINAR

This is a space where master's students can strengthen their knowledge and interact with renowned professors in the field of international taxation.

The aim is for them to develop their analytical skills and their projection in future professional scenarios, putting into practice what they have learned.

We encourage practical learning and collaboration among professionals.





STEP 1

Registration fee of \$ 120,00

STEP 2

Requirements:

- Gather and upload documentation.
- Take the diagnostic test.
- Have an interview with the program coordinator.

STEP 3

Result of the application

A formal letter notifies of admission to the program.

STEP 4

Financing

We can help you with various financing options for your down payment and payment structure.

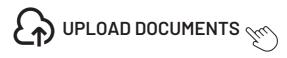
STEP 5

Start classes.

Submission of documents

Our application process is online, and the documentation must be uploaded to the Graduate Academic Management System platform. - Submit the registration voucher for the application process (the fee includes the diagnostic test).

- Identity card.
- Updated voting certificate.
- Senescyt issued a digital certificate of degree registration.
- Updated resume.
- Motivation letter (format sent by the advisor).
- Disability card (if applicable).



FINANCING

- Direct credit payment plans with ESPOL.
- Bank/student loans.
- Credit cards. (Deferred up to 24 months with interest).

PAYMENT METHODS

- Online payments by credit or debit card.
- Bank transfers.
- · Certified checks.
- Deposits.





HYBRID MODE

It works through a combination of on-campus, blended, or online activities to develop learning.

While the professor teaches from the classroom, the students can attend in person or connect through a specific videoconferencing platform.



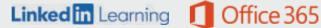


The experience provided by our classrooms in the hybrid teaching mode plays an increasingly important role in first-level education, being an indispensable requirement when attending classes.

LEARNING PLATFORMS

All polytechnic master's degree students have access to the following licenses:











Note: Note: These benefits are maintained for as long as the master is active.

ACCREDITATIONS AND AGREEMENTS

























www.espol.edu.ec/postgrados

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CONTACT INFORMATION

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