



TAX RESEARCH DEPARTMENT

CERTIFICATE COURSE ON

INTERNATIONAL TRADE

(CCIT)

Course Eligibility

- Qualified Cost & Management Accountants (Members)
- Other Professionals (CS, CA, MBA, M. Com, Lawyers)
- Executives from Industries and Tax Practitioners
- Students who are either CMA qualified or CMA pursuing

Course Duration

50 Hours

Assessment

Online

Mode of Course

Online

Exam Fee

Rs. 1,000 + 18% GST

Course Fee

- Rs. 10,000 + 18% GST [Excluding Exam Fee]
- Rs. 8,000 + 18% GST (For CMA Members, CMA Final Passed Candidates and CMA Final Pursuing Students) [Excluding Exam Fee]
- For number of employees more than 5, corporate discount is 20%

Online Reference Notes & Mock test paper will be provided to all participants

Experienced faculties from Industry and practice

Course Content

Introduction

- ▲ Introduction and Broad Framework including Constitutional Background
- ▲ Concept of delegated powers and distinction between Act, Rules, Regulations and Notifications under Foreign Trade Policy, Customs Act, SEZ Act and Rules made thereunder and Handbook of Procedure

General Topics

- ▲ WTO Agreement and its Impact
- ▲ INCO Terms
- ▲ Import and Export Policy and Prohibitions, Restrictions / Free Import & Exports
- ▲ HSN, Rules for classification of goods and important case studies
- ▲ Meaning & Type of Letter of Credit & differentiation thereof
- ▲ Free Trade Agreement with various countries / Regions

Imports

- ▲ Meaning & Scope of Imports, Procedure of Imports including

Mode of Imports

- ▲ SCOMET, FEMA Provisions, Import of Services
- ▲ High Sea Sale, Bonded Warehouse
- ▲ Valuation of Imported Goods, SVB and related party transactions
- ▲ Income tax Provisions - Imports including Transfer pricing, Imports and GST

Exports

- ▲ Meaning & Scope of Exports
- ▲ FEMA Provisions, Export Warehouse
- ▲ Procedure of Exports including Mode of Exports of goods
- ▲ Valuation of Exported Goods
- ▲ Pre Shipment & Post Shipment Packing Credit, ECGC
- ▲ Income tax Provisions – Exports
- ▲ Export of Services, Exports and GST

- ▲ 1. Export Costing and Pricing
- ▲ 2. Important Case Studies and Advance Rulings

Exam Pattern

Total Marks - 100	Type of Question - Objective	No Negative Marking
Minimum Passing Marks - 50%	Duration - 2 Hours	

LIVE DOUBT CLEARING SESSION WOULD BE PROVIDED

For any query, please mail us – trd@icmai.in

Behind every successful business decision, there is always a **CMA**