



# THE INSTITUTE OF COST ACCOUNTANTS OF INDIA

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Statutory Body under an Act of Parliament

## 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  
Minimum Passing Marks - 50%

Type of Question - Objective  
Duration - 2 Hours

No Negative Marking

**LIVE DOUBT CLEARING SESSION WOULD BE PROVIDED**

**For any query, please mail us – [trd@icmai.in](mailto:trd@icmai.in)**

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