POST QUALIFICATION DIPLOMA IN INTERNATIONAL TAXATION THROUGH ONLINE MODE

The sessions of Diploma course can be viewed live by the members who have registered themselves for DIIT through Online Mode. The sessions may be viewed through laptop/desktop. Further details of the course are given hereunder:

A.	**Details**

Course Structure	(i) The DIIT Online shall include **105 hours** International taxation Professional Training (INTT PT) through online sessions and Assessment Test (INTT AT). (ii) A candidate who has successfully passed the Assessment Test of DIIT shall be awarded a Diploma in the appropriate form and be entitled to use the letters 'DIIT (ICAI)' after his name.
Mode of Training	**105 hours** INTT PT through ONLINE MODE [42 LIVE sessions of 2.5 hours each].
Fee	Rs. 15,000/- **Please Note:** • Cancellation charges i.e. 10% of gross fee paid, will be applicable in case the cancellation request is placed by the participant before starting of batch. No fee will be refunded after the commencement of the batch. • In case minimum batch size is not achieved, the batch will be cancelled and the fee of the candidates will be refunded in total. • Fee includes cost of Background Material and shipping fee thereof (within India). For delivering Background Material outside India, applicable shipping fee will be charged extra at the time of dispatch of the

	same.
Assessment Test of Diploma course (INTT AT)	The Assessment test for Post Qualification Diploma in International taxation (INTT-AT) will be conducted at such intervals, in such manner and at such time and places, as the Examination Committee may direct. Candidates are advised to refer to examination notifications hosted from time to time on the website of the Institute www.icai.org to ensure compliance of specific requirements of the forthcoming Assessment Tests. Presently, the Assessment test is held in the months of May and November every year. The INTT-AT from November, 2022 and onwards would be **case study based open book Assessment Test.** For further details regarding the same click here https://www.icai.org/post/citax-intt-at-nov22
Syllabus and Papers	**Paper 1 - International Tax - Transfer pricing (100 Marks)** Provisions of Income-tax Act, 1961 and Income tax Rules, 1962 relating to Transfer pricing, OECD Transfer Pricing Guidelines and multinational Enterprises & tax Administration and UN Transfer Pricing guidance for developing Countries. **Paper 2 - International Tax - Practice (100 marks)** a. Provisions of Income-tax Act, 1961 and Income tax Rules, 1962, relevant to International Tax in India, Principles of International Taxation, Double Taxation Avoidance Agreements, Tax Information Exchange Agreements, Anti-Avoidance Measures etc b. Model Tax Conventions (UN, US and OECD), Basics of International tax Structures, International Financial Centre, other issues in International Taxation which may arise from time to time like digital economy & e-commerce, financial Instruments and Trusts etc.

	c. Any new legislation having impact on International Taxation, introduced from time to time
Course curriculum	https://resource.cdn.icai.org/42389citax32097cc.pdf
Past Assessment Test Suggested Answers	https://www.icai.org/post.html?post_id=14539
Eligibility to appear for INTT AT	A candidate will be eligible to appear for INTT AT **after completing minimum of 75% attendance in course sessions of INTT PT** and issue of Eligibility Certificate by the Committee on International Taxation.

B.	How to Apply

Interested members can register themselves by making an online payment of Rs. 15,000/- at the following link: https://www.icai.org/post/post-qualification-diploma-in-international-taxation-online-mode

C.	CPE Hours

- 25 CPE Hours shall be granted on completion of training
- 5 CPE Hours shall be granted only after qualifying the INTT AT

D.	FOR ANY FURTHER QUERIES CONTACT

Secretariat,
Direct Taxes Committee (CITAX merged with DTC from 2023-24 onwards)
Email: dtc.int@icai.in
Telephone: 0120-3045923

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