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## CTCS: GST/HST/PST/Excise Tax

### Module Description

The overall goal of this Module is to familiarize you with the rules and regulations regarding the application of tax, including the Goods and Services Tax (GST), the Harmonized Sales Tax (HST), Provincial Sales Tax (PST), and Excise Tax. We also discuss excise duty since that can affect the amount of tax paid.

The following topics are covered in this module:

- Registration for GST
- Application of GST to imported and domestic goods
- Structure and application of HST
- Application of GST/HST to services, including customs brokers' services
- Input Tax Credits (ITC)
- Application of provincial sales tax on imported goods
- Application of excise tax on domestic and imported goods
- Application of excise duty
- Refunds of tax overpaid or paid in error
- Non-resident importers and application of GST on imported goods

### Enrolment

Enrolment in the CTCS modules is available to [CTCS Program](#) participants and any person wishing to advance their knowledge on specific subjects of interest. You may enrol in a CTCS module at any time and have 180 days to complete it, including the final examination.

### Fees

The fee for each CTCS module is CDN\$395 plus applicable taxes.

## Withdrawal Policy

There is a CDN\$100 administrative fee if the CSCB receives written notice of withdrawal from a CTCS module prior to accessing the course materials. A refund of the tuition fees, minus a CDN\$100 administrative fee per module will be issued. Students may withdraw from a CTCS module at any time; however, there will be no refund of tuition fees when notice of withdrawal is received after the course has been started.

If you're enrolled in the CTCS Program of Study to gain the CTCS designation and are purchasing a bundle, please review the withdrawal policy for specific bundles in the [Academic Policy, Conditions and Fees](#).

## Academic Policy and Conditions

Further details about the CTCS modules are available in the [Academic Policy, Conditions and Fees](#).

Register

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