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CTCS: Refunds, Duty Deferral and Remissions

Module Description

The goal of this module is to familiarize you with several CBSA programs that are in place to refund and defer duties, and ultimately assist business to remain competitive.

The following topics are covered in this module:

- Refunds
- Casual Refunds and Refunds of GST
- Drawback
- Duty Deferral
- Ships' Stores and Duty Free Shops
- Remissions, Orders in Council (OIC) and Chapter 99 of the Customs Tariff
- Refunds under the Excise Act and the Excise Tax Act
- CREDITS Program

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.

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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