



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
POST QUALIFICATION COURSE IN INTERNATIONAL TAXATION ASSESSMENT TEST
(INTT-AT) – January, 2026

(Under Regulation 204 of the Chartered Accountants Regulations, 1988)

Commencement of online examination application form : **3rd November, 2025**

Last date: **16th November, 2025 (Without late fee)**

19th November, 2025 (With late fee of Rs. 600/-)

NOTES FOR INFORMATION AND GUIDANCE OF APPLICANTS

Candidates are advised to carefully read, understand and follow the instructions while filling in the Form and retain the same for future reference

(1)	Dates of Examination	13th & 16th January, 2026
(2)	Timings of Examination	2.00 P.M. to 6.00 PM (IST) [OPEN BOOK EXAMINATION]
(3)	Subject: Paper – I Paper - 2	International Tax – Transfer Pricing International Tax – Practice
(4)	Last date to apply online	16th November, 2025 (Without late fee) 19th November, 2025 (With late fee of Rs. 600/-)
(5)	Examination Fee	➤ Rs.2000/- (Rupees Two Thousand Only) without late fee ➤ Rs.600/- (Rupees Six Hundred Only) extra as late fee
(6)	Eligibility Certificate	Members who have already undergone Professional Training conducted by Direct Tax Committee and have been issued Eligibility Certificate by them are eligible to appear in the International Taxation Assessment Test (INTT-AT)
(7)	Admission to the INTT – AT (Examination)	No candidate shall be admitted to the INTT-AT (Examination) unless he/she has undergone Professional Training conducted by Direct Tax Committee and has been issued Eligibility Certificate by the Direct Tax Committee
(8)	How to fill up Online Application For appearing in January, 2026 PQC International Tax – Assessment Test and make online payment of Examination fee at http://pqc.icaiaexam.icaai.org	Step – 1 Login to the portal The applicant shall visit the website http://pqc.icaiaexam.icaai.org . Click on APPLY ONLINE link on the home page and enter his/her Six Digit Membership number and Date of birth (DOB). These details will be validated with our database and the International Tax course Application form will be released for filling. In case these details are not validated, the applicant will be advised that the combination of membership number and DOB is not matching in which case the membership number or DOB or both could be wrong and the applicant is advised to correct that. In case the applicant wishes to still proceed with this combination, the International Tax Course online form will be released and the particulars will still be

		<p>captured but as 'Provisional' candidate'.</p> <p>In case of any difficulty in filling online application form for January, 2026, International Tax Course examination, please call helpline Nos. 0120-3054841 / 3054842 sufficiently well in time.</p>
		<p>The candidate has to upload recent passport size photograph having a white background, in colour with 80% face (without mask) visible including ears showing. The uploaded images should be in JPG/JPEG format (clearly legible) , file size must be between 10 KB and 50KB.</p> <p>Since the photograph and signature will be printed in the marksheet / certificate, it is necessary to comply with the above requirement.</p> <p>Please do not include dots in the name of files (eg. Incorrect naming A.P.Kumar.jpg , Correct naming APKumar.jpg) <u>Click here to know more about cropping of scanned files.</u> (i.e. Photograph and Signature). Scan the PHOTO / SIGNATURE and save as jpeg or jpg files ONLY for uploading. DO NOT CONVERT / CHANGE THE EXTENSION OF THE FILES CREATED AS PNG/TIF/BMP. THIS WILL NOT GET UPLOADED. For uploading the signature the candidate himself / herself should sign (no capital letters) on a white paper with a black ink pen.</p> <p>Step – 2 Online payment of Examination fee</p> <p>For filling of Online Examination application form for appearing in January, 2026 International Tax course exam, a candidate has to remit a fee of Rs. 2000/- (Rupees Two thousand only) . The Fee should be remitted using Online Payment gateway facility with Visa/Master/Maestro Credit/Debit Card/ Rupay Card/ Internet banking/ BHIM UPI. In case you are not able to make online payment successfully, you may use some Other Bank's Master/Visa/Maestro Credit/Debit Card and make online payment of Examination fee. Examination fees once paid will not be refunded under any circumstances (except as provided in Para No. 16).</p> <p>Step – 3 Check & Confirm Status of Application / Submission of Printout (PDF) of the application submitted online</p> <p>At the end of payment process, a PDF file will be generated containing a Barcode number and Fee Payment Transaction particulars.</p>

		<p>Applicants are advised to safely keep a copy of this PDF for their records.</p> <p>The applicants are also advised to click on the <u>"Check & Confirm Status of Application"</u> link given on the site which intimates if the payment status at the exam portal has been captured successfully. In a small number of cases, the money may get deducted from your account but while the system is writing these details to our servers, a disconnection may happen and hence, the request to check the status of application.</p> <p>Please ensure that the payment made by you has been recorded as successful as per the system. However, in case multiple online payments are received by the Institute due to systemic error and you do not get a refund within 30 days from the last date for submission of applications, you can claim a refund of the excess amount paid by you, by writing to us at intt.examhelpline@icai.in within 45 days from the last date for submission of forms, along with documentary evidence, such as bank/credit card statement, of having paid the exam fees more than once for the same Membership Number. ICAI will verify the same and refund the excess amount, if any, paid by you</p>
(9)	Issue of Admit Card	<p>The details of the Roll No. and centre allotted will be hosted on the website of the Institute at http://pqc.icaixam.icai.org before 14 days from the date of commencement of the examination. In case of any difficulty, Joint Secretary (Exams.), "ICAI Bhawan", A -29, Sector - 62, Noida should be contacted on E-mail : intt.examhelpline@icai.in.</p> <p><u>Helpline Desk telephone Nos.</u> 0120-3054841, 3054851, 3054852, 3054853, 3054854, 3054836, 3054842, 4953742 and 4953751-754. The candidate have to separately download the admit card when it is available in the website. Mere applying for the examination will not make eligible to write the examination.</p>
(10)	Record of answer books tendered at the Examination Centre	<p>The Superintendents of the Examination Centres are being advised to issue receipt for the answer books handed over through the Invigilator in the form for record of answer books on the Admit Card.</p> <p>Candidates are, therefore, advised to secure the signature of the Invigilator concerned while submitting their answer books and retain the</p>

		Admit Card with themselves as record of receipt, at least till the declaration of result.
(11)	Requirement for passing the International Taxation Assessment Test (INTT-AT)	<p>A candidate for the International Taxation Assessment Test (INTT-AT) shall be declared ordinarily to have passed the examination if he / she secures at one sitting a minimum of 40% marks in each of the two papers and 50% marks in the aggregate of all the papers .</p> <p>No paper-wise exemptions will be granted.</p>
(12)	Guidelines for open book examination	<p>Each paper would contain four (4) case studies of 25 marks each. All questions to be attempted compulsorily. In each case study carrying 25 marks, MCQs would be for 10 marks and descriptive questions involving computation / analysis / interpretation would be for 15 marks. There would be no negative marking for wrong answers in MCQs.</p> <p>Candidates will be permitted to bring their own material to the exam hall and consult it for answering the questions in the exam. Candidates will not be permitted to bring mobile phones, ipads, or any other electronic devices into the exam hall.</p> <p>Exchange of any material amongst candidates will not be permitted inside the examination hall/room.</p> <p>Candidate should write the answers in their own handwriting. They are prohibited from pasting the answers from the reference material or any other source in their answer booklet. Any violation of the same shall be tantamount to unfair means.</p> <p>Answer in respect of Multiple-Choice Questions (MCQ) are to be marked on the OMR Answer Sheet as given on the cover page of the Answer Book. Answer to MCQs , if written anywhere other than the OMR Sheet on the cover page of the answer book, the same will not be evaluated and no mark would be awarded.</p>
(13)	Issue of Statement of Marks	Statement of Marks will be issued to all the candidates normally in one month time from the date of declaration of result.
(14)	Verification of Answer Book(s)	Candidates are required to submit their verification requests on-line at https://pqc.icaiaexam.icaai.org/ and also pay the verification fees on-line by using Master/ Visa/ Credit/ Debit card within 30 days from the date of opening of Online application form. Manual

		applications seeking verification of answer books will not be entertained. The fee is Rs. 500/- to be paid online at the above link.
(15)	Certified Copies/Inspection of Answer book(s)	A candidate has the option of applying for certified copies of their evaluated answer books online at https://pqc.icaiaexam.icaai.org/ within 30 days from the date of opening of Online application form. Manual applications seeking certified copies of answer books will not be entertained. The fee is Rs.500/- per answer book to be paid online at the above link.
(16)	Refund of fee	The Fee once paid by a candidate shall not be refunded / adjusted under any circumstances except where a candidate applies to the Examination Department for the transfer of fee to the next Examination only, on the ground that he / she was prevented from attending the Examination on account of circumstances beyond his / her control provided that application to this effect is not received after more than fifteen days from the date of examination.
(17)	Jurisdiction	For any / all dispute(s) relating to International Taxation Assessment Test (INTT-AT) conducted by the Institute of Chartered Accountants of India, the Courts at Delhi shall have exclusive Jurisdiction.