TLIX0036 Determine tariff classification of goods

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Modification History

Release 1. This is the first release of this unit of competency in the TLI Transport and Logistics Training Package.

Application

This unit involves the skills and knowledge required to determine the customs tariff classification of goods.

This unit includes establishing the basis of the tariff classification, selecting tariff headings that could apply to goods in accordance with General Rules of Interpretation (IRs) and are applied to justify selection of appropriate tariff heading. It also includes selecting tariff sub-headings to determine tariff classification and preparing application for Tariff Advice.

This unit applies to individuals working as a customs broker. Work must be carried out in compliance with the Customs Tariff Act and related legislation and workplace requirements concerning customs commodity classification functions.

Work is undertaken in a range of environments, including small to large worksites, in the customs broking and international supply chain industries.

No licensing, legislative or certification requirements apply to this unit at the time of publication.

Pre-requisite Unit

Not applicable.

Competency Field

X – Logistics

Unit Sector

Customs Broking.

Elements and Performance Criteria

ELEMENTS	PERFORMANCE CRITERIA
Elements describe the essential outcomes.	Performance criteria describe the performance needed to demonstrate achievement of the element.

1	Establish the basis of the tariff classification	1.1	Role and purpose of the World Customs Organization (WCO) Harmonized Commodity Description and Coding System is explained
		1.2	Structure and purpose of the Customs Tariff Act and its relationship to the Customs Act is reviewed and explained
		1.3	Structure and content of Customs Tariff Act Schedules and their application are explained when used in the tariff classification of goods
2	Select tariff headings that could apply to goods	2.1	Illustrative descriptive material (IDM) and other descriptive information is obtained, as required
		2.2	Goods are identified in accordance with classification principles
		2.3	Relevant tariff classification precedents that may apply to goods are identified
		2.4	Principles of statutory construction in the context of particular tariff headings and words are applied
		2.5	Customs Tariff Act Schedule 3, and section and chapter (legal) notes are explained and reviewed
		2.6	Headings are determined as appropriate
3	Apply General Rules of Interpretation (IRs) to justify selection of appropriate tariff heading	3.1	Tariff headings are considered in relation to legal notes and IRs
		3.2	Rejection of headings is justified by reference to legal notes and IRs

		3.3	Administrative Appeals Tribunal (AAT) decisions, court cases and other precedents on tariff classification are interpreted
4	**Select tariff sub-headings**	**4.1**	Dash system for classifying goods is applied
		4.2	Sub-headings are reviewed in hierarchical order
		4.3	IR 6 is reviewed and applied
		4.4	Appropriate sub-heading is selected
5	**Determine tariff classification**	**5.1**	Tariff classification is determined
		5.2	Statistical code is identified and applied
6	**Prepare Application for Tariff Advice**	**6.1**	A requirement for an Application for Tariff Advice is identified
		6.2	Application for Tariff Advice is prepared

Foundation Skills

Foundation skills essential to performance are explicit in the performance criteria of this unit of competency.

Range of Conditions

Range is restricted to essential operating conditions and any other variables essential to the work environment.

Unit Mapping Information

This unit replaces but is not equivalent to TLIX0001 Determine tariff classification of goods.

Links

Companion Volume Implementation Guides are found in VETNet -
https://vetnet.gov.au/Pages/TrainingDocs.aspx?q=df441c6e-213d-43e3-874c-0b3f7036d851