



Australian Government

TLIX0039 Determine customs value

Release: 1

TLIX0039 Determine customs value

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 carry out customs valuation using the transaction value method only, for the purpose of determining the customs value.

This unit applies to individuals working as a customs broker. Work must be carried out in compliance with the Customs Act as amended and related case law and workplace requirements concerning customs valuation 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

Elements describe the essential outcomes.

PERFORMANCE CRITERIA

Performance criteria describe the performance needed to demonstrate achievement of the element.

1 Determine valuation	1.1 World Trade Organization (WTO) Customs Valuation Agreement is reviewed
------------------------------	---

method to be applied		
	1.2	Valuation provisions are applied in accordance with the Customs Act as amended
	1.3	Situations when transaction valuation method applies are recognised
	1.4	Situations when transaction value is not applicable are recognised
	1.5	Situations when there is insufficient reliable information to apply transaction valuation method are identified
	1.6	Price is determined from import documentation in accordance with the Customs Act as amended
2	Identify import sales transaction for customs valuation purposes	
	2.1	Relevant import sales transaction is identified
	2.2	Any relationship between owner and supplier is determined and any impact of relationship on customs valuation is managed in accordance with the Customs Act as amended
3	Determine transaction value	
	3.1	Price in import sales transaction is identified
	3.2	The terms of trade relevant to the import sales transaction are identified
	3.3	Adjusted price is calculated in accordance with the Customs Act as amended
	3.4	Price-related costs and any other additions or deductions to adjusted price are made in accordance with the Customs Act as amended
	3.5	Transaction value is calculated
4	Determine customs value	
	4.1	Date and place of export are determined in accordance with Customs Act as amended
	4.2	Date of valuation is identified

- 4.3** Customs value is calculated using appropriate rate of currency exchange

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.

Non-essential conditions can be found in the TLI Transport and Logistics Training Package Companion Volume Implementation Guide.

Unit Mapping Information

This unit replaces but is not equivalent to TLIX5047 Determine customs value.

Links

Companion Volume Implementation Guides are found in VETNet -

<https://vetnet.gov.au/Pages/TrainingDocs.aspx?q=df441c6e-213d-43e3-874c-0b3f7036d851>