



Australian Government

TLIX0040 Determine complex customs value

Release: 1

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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 carry out complex customs valuation in accordance with customs and relevant legislation.

It includes applying the relevant method for the complex customs valuation required, identifying the contract of sale for customs valuation purposes, determining the price and elements of adjusted price, and identifying elements of price related costs. It also includes calculating customs value through the application of currency conversion and recording valuation information on customs declaration.

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

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

TLIX0039 Determine customs value.

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.

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| 1 Apply appropriate valuation method | 1.1 Situations where transaction value method applies are recognised |
| | 1.2 Situations where the transaction valuation is unable to be determined are identified |
| | 1.3 Alternative valuation methods are identified |
| | 1.4 Variations to the order of use of valuation methods are considered and applied in accordance with the provisions of the Customs Act |
| | 1.5 Appropriate valuation method is selected and applied for the complex customs valuation situation identified |
| 2 Apply elements of price-related costs for a customs valuation | 2.1 Correct treatment of royalty or licence fee is determined and applied |
| | 2.2 Correct treatment of commissions is determined and applied |
| 3 Seek advanced ruling (valuation advice) | 3.1 Requirements for an application for valuation advice is identified |
| | 3.2 Application for a valuation advice is prepared in response to identified concerns |
| | 3.3 Legislative and case law references are included in the application for valuation advice |

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 TLIX5052 Determine complex customs value.

Links

Companion Volume Implementation Guides are found in VETNet -

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