



Australian Government

TLIX0042 Determine complex tariff classifications

Release: 1

TLIX0042 Determine complex tariff classifications

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 classify goods for import and export of goods in accordance with the current Australian Customs Act, Customs Tariff Act and other relevant legislation.

This unit applies to individuals working in the supply chain industry. Work must be carried in compliance with the current legislation.

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

TLIX0036 Determine tariff classification of goods

Competency Field

X – Logistics

Unit Sector

Not applicable.

Elements and Performance Criteria

ELEMENTS

Elements describe the essential outcomes.

- 1. Interpret and apply legal notes for the classification of goods**

PERFORMANCE CRITERIA

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

- 1.1** Products requiring complex classification are reviewed to provide skilled identification of the product

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| | 1.2 | Product is assessed based on legal principles and precedents resulting in valid identification |
| | 1.3 | Resources required to classify goods such as metals, textiles, functional units, multifunction machines, sets, composite goods, parts, accessories and other complex goods are identified |
| | 1.4 | Objective and analytical classification principles are applied |
| 2. Identify appropriate tariff headings and apply Legal Notes and General Rules of Interpretation (IRs) | 2.1 | Alternative headings are identified and assessed in accordance with Legal Notes and IRs |
| | 2.2 | Administrative Appeals Tribunal (AAT) decisions and court cases are considered |
| | 2.3 | Rejection of alternate headings is justified in accordance with Legal Notes and IRs |
| 3. Determine tariff classification | 3.1 | Appropriate tariff heading is determined |
| | 3.2 | IRs 6 is applied, where appropriate |
| | 3.3 | Sub-headings are interpreted in hierarchical order |
| | 3.4 | Sub-heading notes are taken into consideration when determining tariff classification |
| | 3.5 | Tariff classification is determined |
| 4. Interpret and apply Schedule 4 items and associated by-laws and tariff concession orders | 4.1 | Relevant Schedule 4 items are identified |
| | 4.2 | As prescribed by By-Law principles are reviewed to determine coverage of the By-Law |
| | 4.3 | Legal principles and case law are utilised to interpret the meaning of tariff concession order, where appropriate |

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 TLIX5053 Determine tariff classification for complex goods.

Links

Companion Volume Implementation Guides are found in VETNet -

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