



Australian Government

TLIX5047 Determine 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 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 current Australian 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 trade 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

Not applicable.

Elements and Performance Criteria

ELEMENTS

Elements describe the essential outcomes.

1 Apply transaction valuation method

PERFORMANCE CRITERIA

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

1.1 World Trade Organization (WTO) Customs Valuation Agreement is analysed

- 1.2 Valuation specific information is identified in accordance with the current Australian Customs Act as amended
 - 1.3 Situations where it is appropriate to apply transaction valuation method are recognised and analysed
 - 1.4 Situations where alternate methods of valuation apply are recognised
 - 1.5 Situations where there is insufficient reliable information to determine if transaction valuation method applies are identified
 - 1.6 Valuation is determined from import documentation in accordance with the current Australian Customs Act
- 2 Identify import sales transaction for customs valuation purposes**
- 2.1 Relevant import sales transaction is identified
 - 2.2 Owner and supplier are identified on documentation
 - 2.3 Any relationship between owner and supplier is acknowledged and implications of relationship for customs valuation are determined and managed in accordance with current Australian Customs Act as amended
- 3 Determine transaction value**
- 3.1 Price in import sales transaction is identified
 - 3.2 Terms of trade relevant to import sales transaction are identified and analysed
 - 3.3 Adjusted price is calculated
 - 3.4 Price related costs and any other additions or deductions are determined taking into account relevant legislation and terms of specific import sales transaction
 - 3.5 Transaction value is calculated
- 4 Identify factors that impact on price**
- 4.1 Date and place of export are determined in accordance with current Australian Customs Act

4.2 Rate of exchange is confirmed

5 Determine customs value

5.1 Customs value is calculated using appropriate rate of currency exchange

5.2 Costs against goods are apportioned using factorisation

5.3 All calculations are checked for accuracy, documented and verified as required

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 Companion Volume Implementation Guide.

Unit Mapping Information

This unit replaces and is 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>