



Australian Government

Department of Education, Employment and Workplace Relations

TLIA3050A Apply GST legislation as part of customs broking activities

Release: 1

TLIA3050A Apply GST legislation as part of customs broking activities

Modification History

Not Applicable

Unit Descriptor

Unit Descriptor

This unit involves the skills and knowledge required to apply GST (Goods and Services Tax) legislation as part of customs broking activities. It includes assessing the applicability of GST and other relevant taxes; determining tax exemptions and taxes to be paid; and documenting the results of all tax determinations. Licensing, legislative, regulatory or certification requirements are applicable to this unit.

Application of the Unit

Application of the Unit

This unit applies to individuals working as a customs broker. Work must be carried out in compliance with the relevant Customs and Australian Taxation Office related legislation and workplace requirements concerning the GST. Work is undertaken in a range of environments including small to large worksites in the customs broking and international freight forwarding industries. Work at this level is performed under some supervision, generally within a collaborative team environment.

This unit is normally packaged at AQF level III or above.

Licensing/Regulatory Information

Refer to Unit Descriptor

Pre-Requisites

Not Applicable

Employability Skills Information

Employability Skills This unit contains employability skills.

Elements and Performance Criteria Pre-Content

Elements describe the essential outcomes of a unit of competency.

Performance criteria describe the required performance needed to demonstrate achievement of the element. Assessment of performance is to be consistent with the evidence guide.

Elements and Performance Criteria

ELEMENT	PERFORMANCE CRITERIA
1 Assess applicability of GST and other relevant taxes	1.1 Applicability of GST and related taxes including Wine Equalisation Tax (WET) and Luxury Car Tax (LCT) to goods and services is assessed
	1.2 Allowable exemptions and specialised schemes relating to GST and related taxes are researched for applicability to that commodity and/or transaction
	1.3 Allowable exemptions are applied to goods and commodities
	1.4 Accuracy of assessments is checked
2 Determine taxes	2.1 The rate of GST and related taxes on goods and services are determined
	2.2 Other required information such as overseas freight and insurances are obtained
	2.3 Data is input for GST calculation
3 Document tax assessments in accordance with legislative requirements	3.1 Results are recorded on appropriate documentation
	3.2 Rates and amounts of GST and other taxes payable are checked for accuracy and verified as required
	3.3 Completed documentation is stored and retained, and passed on to client and other relevant personnel as required and in accordance with the requirements of Customs and related legislation and workplace procedures

Required Skills and Knowledge

REQUIRED KNOWLEDGE AND SKILLS

This describes the essential knowledge and skills and their level required for this unit.

Required knowledge:

- Customs and other related legislation as they apply to the implementation of GST legislation, including A New Tax System (Goods and Services Tax) Act 1999 and associated regulations
- Relevant sections of national and state or territory regulatory requirements and codes of practice
- Relevant OH&S and environmental procedures and regulations
- Information on relevant aspects of GST legislation as they relate to customs broking and freight forwarding activities
- Sources of information on new developments in GST legislation as they relate to customs broking activities
- Focus of operation of work systems, equipment, management and site operating systems for

REQUIRED KNOWLEDGE AND SKILLS

the implementation of GST legislation as they relate to customs broking activities

- Problems that may occur when applying GST legislation and appropriate action that can be taken to resolve the problems
- Techniques to learn skills and knowledge required for new developments in GST legislation as they relate to customs broking activities
- Documentation requirements for the application of GST legislation as they relate to customs broking activities
- Steps involved in planning the work activities
- Procedures to be followed in the event of an emergency
- Procedures for managing and controlling hazardous situations when carrying out work activities

Required skills:

- Negotiate, communicate and liaise effectively with others when applying GST legislation as part of customs broking activities
- Read and interpret instructions, procedures and information relevant to the application of GST legislation as they relate to customs broking activities
- Plan and organise work activities
- Complete documentation related to work activities
- Work collaboratively with others as part of an operational team
- Adapt appropriately to cultural differences in the workplace, including modes of behaviour and interactions with others
- Operate relevant computer/communication/office equipment when applying GST legislation
- Enter information using appropriate media and technology
- Identify, interpret and learn new skills and knowledge required for new developments in GST legislation and related systems and technology
- Resolve problems which may arise when applying GST legislation
- Monitor work activities in terms of planned schedule
- Work systematically with required attention to detail without injury to self or others, or damage to goods or equipment

Evidence Guide

EVIDENCE GUIDE

The evidence guide provides advice on assessment and must be read in conjunction with the performance criteria, required knowledge and skills, the range statement and the assessment

EVIDENCE GUIDE

guidelines for this Training Package.

Critical aspects for assessment and evidence required to demonstrate competency in this unit

- The evidence required to demonstrate competency in this unit must be relevant to and satisfy all of the requirements of the elements and performance criteria of this unit and include demonstration of:
 - determining applicability of GST and other relevant taxes
 - determining taxes
 - documenting tax assessments

Context of and specific resources for assessment

- Performance is demonstrated consistently over a period of time and in a suitable range of contexts
- Resources for assessment include:
 - a range of relevant exercises, case studies and/or other simulated practical and knowledge assessment, and/or
 - access to an appropriate range of relevant operational situations in the workplace
- In both real and simulated environments, access is required to:
 - relevant and appropriate materials and equipment, and
 - applicable documentation including workplace procedures, regulations, codes of practice and operation manuals

Method of assessment

- Assessment of this unit must be undertaken by a registered training organisation
- As a minimum, assessment of knowledge must be conducted through appropriate written/oral tests
- Practical assessment must occur:
 - through activities in an appropriately simulated environment at the registered training organisation, and/or
 - in an appropriate range of situations in the workplace

Range Statement

RANGE STATEMENT

The range statement relates to the unit of competency as a whole. It allows for different work

RANGE STATEMENT

environments and situations that may affect performance.

- Information on relevant aspects of GST legislation as they relate to customs broking and freight forwarding activities may include:
- key features of the GST legislation
 - GST system overview
 - basic operation of the GST system
 - roles and responsibilities of Australian Customs Service (Customs) and the Australian Taxation Office (ATO) as they relate to GST
 - registration process
 - GST accounting requirements
 - GST-free goods and supplies
 - GST input-taxed supplies
 - GST collection and remittance
 - special rules pertaining to GST requirements
 - impact of GST on Customs functions
 - calculations of GST on taxable importations
 - transport and insurance costs attracting GST
 - impact of GST on importers and exporters
 - non-taxable importation
- GST and related taxes refers to:
- Goods and Services Tax
 - Wine Equalisation Tax (WET)
 - Luxury Car Tax (LCT)
 - other taxes on imported/exported goods and commodities
- Allowable exemptions and specialised schemes refers to:
- government initiatives and schemes to promote exports of goods and services
- Verification may be undertaken by:
- customs broker
 - other experienced colleagues within the organisation
- Documentation may be passed on to:
- colleagues for further processing
 - manager for checking and verification
 - customs broker
- New developments in the application of GST legislation may include changes in:
- rates
 - GST and customs legislation
 - processes
 - systems
- Information on new developments in the application of GST legislation may be obtained from:
- internal networks such as: own operational team, staff in other departments, support staff, managers, training staff, etc.
 - external networks such as: staff in Customs, ATO and various regulatory authorities, staff in other customs broking enterprises, etc.

RANGE STATEMENT

- bulletins, journals, magazines, books, etc.
- internet websites
- internal and external training programs
- external training programs
- internal training programs
- reading independently
- coaching in the workplace
- online learning on a computer
- networking with relevant internal and external contacts
- standard operating procedures (SOPs)
- company procedures
- enterprise procedures
- organisational procedures
- established procedures
- phone
- electronic data interchange (EDI)
- fax
- email
- internet
- RF systems
- oral, aural or signed communications
- other employees and supervisors
- relevant authorities and institutions
- management and union representatives
- industrial relations and OH&S specialists
- relevant documentation and guidance materials on A New Tax System (Goods and Services Tax) Act 1999 and Customs and other legislation as they relate to the implementation of GST legislation
- ATO rulings on GST
- Insurance documents
- Shipping documents
- Commercial invoices
- Customs and related legislation and procedures as they relate to calculation of GST as part of customs broking activities
- internal documentation used for the application of GST legislation as part of customs broking activities
- codes of practice and regulations relevant to the application of GST legislation as part of customs broking activities

RANGE STATEMENT

Applicable legislation and regulations may include:

- operations manuals, job specifications and induction documentation
- manufacturers specifications for equipment
- workplace procedures and policies
- client instructions
- quality assurance procedures
- relevant OH&S and environmental protection regulations
- Customs and related legislation
- A New Tax System (Goods and Services Tax) Act 1999 and Customs and other legislation as they relate to the implementation of tax legislation as part of customs broking activities
- trade modernisation legislation
- other taxation legislation
- export/import/quarantine/bond requirements
- workplace relations regulations
- equal opportunity legislation
- equal employment opportunity and affirmative action legislation

Unit Sector(s)

Not Applicable

Competency Field

Competency Field A - Handling Cargo/Stock