



Australian Government

Department of Education, Employment and Workplace Relations

TLIA3053A Carry out customs valuation

Release: 1

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Modification History

Not Applicable

Unit Descriptor

Unit Descriptor

This unit involves the skills and knowledge required to carry out customs valuation in accordance with Customs and related legislation and workplace requirements. 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 related legislation 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. Work at this level requires some supervision, generally within a team environment.

This unit is normally packaged at AQF 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 Apply the relevant valuation method	1.1 Situations where the transaction value method applies are recognised 1.2 Situations where alternate methods of valuation apply are recognised 1.3 Situations where there is insufficient reliable information are identified 1.4 Alternate valuation methods are identified as required by the Customs Act and related legislation
2 Identify the import sales transaction contract for customs valuation purposes	2.1 Importer and seller are identified 2.2 Relevant contract or contracts are identified 2.3 Terms of trade relevant to the contract are identified
3 Determine the price and elements of adjusted price	3.1 Components that constitute the price paid or payable are identified 3.2 The correct adjusted price deductions to be made taking into account relevant legislation and the terms of the relevant import sales transaction are determined
4 Determine Price Related Costs	4.1 Determination to related costs additions to be made taking into account relevant legislation and the terms of the relevant import sales transaction are determined
5 Calculate customs value	5.1 The date and place of export are determined in accordance with the Customs Act 1901 5.2 Valuation elements against imported goods using factorisation are apportioned 5.3 Transaction value is calculated by applying applicable rate of exchange 5.4 The requirement for a valuation advice is identified
6 Record valuation information on customs entry/ declaration in accordance with legislative requirements	6.1 Valuation related fields on a customs declaration are identified 6.2 Valuation information is entered correctly on customs declaration 6.3 Calculations are checked for accuracy and verified as required 6.4 Completed documentation is retained by relevant personnel in the enterprise in accordance with the requirements of Customs and related legislation and workplace procedures 6.5 Post entry advice to the client is initiated where required 6.6 Relevant documentation is passed on to the client

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 related legislation relevant to the determination of a customs valuation
- Relevant OH&S and environmental protection procedures and guidelines
- Workplace procedures and policies for the conduct of a customs valuation
- Focus of operation of work systems, equipment, management and site operating systems needed for customs valuation processes
- Problems that may occur when carrying out customs valuations and appropriate action that can be taken to resolve the problems
- Information on relevant aspects of basic customs valuations
- Types of goods and related handling and documentation requirements including dangerous goods and hazardous substances
- Sources of information on new developments in custom valuation practices
- Ways of learning the skills and knowledge required for new developments in customs valuation practices
- Cultural differences amongst customers, internal and external contacts and within the operational team and their implications when carrying out customs valuations
- Documentation requirements for customs valuations
- Penalties and the infringement notice scheme as it applies to goods incorrectly valued
- Steps involved in planning the work activities

Required skills:

- Negotiate, communicate and liaise effectively with clients and others
- Read and interpret instructions, procedures and information relevant to the determination of customs valuations
- Identify, interpret and learn skills and knowledge required for relevant new developments in customs valuation practices
- Plan and organise work activities
- Complete documentation related to work activities
- Select and use relevant computer/communication/office equipment when carrying out customs valuations
- Enter information using appropriate technology when carrying out customs valuations
- Work collaboratively as part of an operational team
- Adapt appropriately to cultural differences in the workplace, including modes of behaviour and interactions with others

Required skills:

- Solve problems that may arise when determining customs valuations
- Modify activities depending on differing workplace contexts, risk situations and environments, including taking appropriate initiatives within allowable limits
- Apply precautions and required action to minimise, control or eliminate hazards that may exist during work activities
- Work systematically with required attention to detail without injury to self or others, or damage to goods or equipment
- Select and use required personal protective equipment conforming to industry and OH&S standards

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 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:
 - applying the relevant valuation method
 - identifying the contract for customs valuation purposes
 - determining the price and elements of adjusted price
 - identifying elements of price related costs
 - calculating customs value
 - recording valuation information on customs entry/declaration
 - selecting and using the technology required to conduct customs valuations

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

EVIDENCE GUIDE

- 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
- 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

Method of assessment

Range Statement

RANGE STATEMENT

The range statement relates to the unit of competency as a whole. It allows for different work environments and situations that may affect performance.

- Information on the determination of relevant aspects of customs valuations may include:
- the principles, theories and history of the Australian valuation system with regard to the WTO valuation agreement and Customs and related legislation
 - Customs Act 1901 and the Customs Regulations
 - Transaction Value including:
 - import sales transaction
 - price
 - adjusted price
 - price related costs
 - production assists
 - royalties and licence fees/commissions
 - value on related amounts
 - related parties
 - rebates
 - arms length transactions

RANGE STATEMENT

- contract of sale
- Alternate valuation methods may include:
- identical goods valuation
 - similar goods valuation
 - deductive goods method
 - computed value method
 - fall back method
- INCOTERMS 2000 are:
- the ICC Official Rules for the Interpretation of Trade Terms, International Chamber of Commerce, 1999
- Adjusted price may include:
- deductible financing costs
 - post importation costs
 - Australian inland freight and insurance
 - deductible administrative costs
 - overseas freight and insurance
- Price related costs may include:
- production assist costs
 - packing costs
 - foreign inland freight and foreign inland insurance
 - commissions
 - royalties and licence fees
 - proceeds of resale
- Factorisation means:
- the apportionment of costs over a line value (each line of the invoice for which there is a separate classification)
- Valuation Advice means:
- the completion and lodgement of request for official Valuation Advice with the Australian Customs Service
- Post entry Valuation Advice may include:
- advising the client what options are available if there is disagreement with the customs value
- Verification may include:
- other colleagues within the enterprise
 - customs brokers
- New developments in customs valuation practices including changes in:
- technology
 - products
 - regulations
 - legislation
 - processes
 - systems
- Information on new developments in customs valuation practices 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: airline, shipping, road transport and storage, personnel, staff in bond stores; staff in various regulatory authorities; and equipment and systems suppliers

RANGE STATEMENT

- bulletins, journals, magazines, books, etc.
 - internet websites
 - internal and external training programs
 - external training programs
 - internal training programs
- Ways of learning skills and knowledge required for new developments in customs valuation practices may include:
- reading independently
 - coaching in the workplace
 - online learning on a computer
 - networking with relevant internal and external contacts
- Depending on the organisation concerned, workplace procedures may be called:
- standard operating procedures (SOPs)
 - company procedures
 - enterprise procedures
 - organisational procedures
 - established procedures
- Communication in the work area may include:
- phone
 - electronic data interchange (EDI)
 - fax
 - email
 - internet
 - RF systems
 - oral, aural or signed communications
- Consultative processes may involve:
- other employees and supervisors
 - relevant authorities and institutions
 - management and union representatives
 - industrial relations and OH&S specialists
- Documentation and records may include:
- Customs Act 1901 and related legislation
 - World Trade Organisation Valuation Agreement
 - Australian Customs Manual on Valuation and Preference
 - Integrated Cargo System (ICS) user manuals
 - INCOTERMS 2000 ICC Official Rules for the Interpretation of Trade Terms, International Chamber of Commerce, 1999
 - goods identification numbers and codes
 - manifests, delivery notes, special clearances, consignment notes, authorised weighbridge certificates, and special clearances
 - internal documentation used for customs valuation
 - operations manuals, job specifications and induction documentation
 - manufacturers specifications for equipment

RANGE STATEMENT

Applicable rules, legislation and regulations may include:

- workplace procedures and policies
- client instructions
- award, enterprise bargaining agreement, other industrial arrangements
- quality assurance procedures
- emergency procedures
- Customs Act 1901 and related legislation
- World Trade Organisation Valuation Agreement
- privacy legislation
- export/import/quarantine/bond requirements
- workplace relations regulations
- equal opportunity legislation
- equal employment opportunity and affirmative action legislation
- relevant state/territory OH&S and environmental protection legislation

Unit Sector(s)

Not Applicable

Competency Field

Competency Field A - Handling Cargo/Stock