



**Australian Government**

**Department of Education, Employment and Workplace Relations**

# **TLIO5018A Manage compliance with customs excise**

**Release: 1**

## **TLIO5018A Manage compliance with customs excise**

### **Modification History**

Not Applicable

### **Unit Descriptor**

#### **Unit Descriptor**

This unit involves the skills and knowledge required to manage compliance with customs excise. It includes determining the rate of excise under the Customs Tariff Act 1995; determining any conditions and exceptions which apply to goods; interpreting concessional rates of duty; calculating duty amount; and following documentation requirements. Licensing, legislative, regulatory or certification requirements are applicable to this unit.

### **Application of the Unit**

#### **Application of the Unit**

Work may be undertaken in various contexts within the logistics industry.

The unit generally applies to those who provide leadership of others individually or in teams.

This unit is normally packaged at AQF IV 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
<b>1 Determine the rate of excise under the Customs Tariff Act 1995</b>	1.1 Classification of the goods are made according to the Customs Tariff Act 1995 1.2 Those goods which incur a customs excise are identified 1.3 The appropriate rate of excise is determined and applied to the goods
<b>2 Determine any excise conditions and exceptions which apply to the goods</b>	2.1 Tariff classification is applied to the goods 2.2 Determination is made as to whether the goods qualify for preferential treatment under free trade agreements and other preferential trade agreements 2.3 Special duty rates for the goods are determined 2.4 Determination is made regarding what types of duty applies to the goods
<b>3 Interpret concessional rates of duty according to the Customs Tariff Act 1995</b>	3.1 Interpretative rules of Schedule 2 of the Customs Tariff Act 1995 are applied 3.2 Duty concession AusIndustry assistance schemes are applied to the goods 3.3 The relevant tariff concession order is interpreted
<b>4 Calculate duty amount</b>	4.1 The duty amount payable is calculated 4.2 Accuracy of the duty calculation is verified 4.3 INCOTERMS 2000 relevant to the invoice are identified 4.4 Determination is made as to whether and when duty is payable
<b>5 Follow documentation requirements</b>	5.1 Relevant documentation is passed on to the client 5.2 Completed documentation is retained by relevant personnel in the enterprise 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 Tarrif Act 1995 and regulations as they relate to refunds, remissions and drawbacks
- The structure and application of anti-dumping laws in Australia
- Differences between the Tariff Concession (TCS) from the By-Law System and other industry assistance initiatives

## **REQUIRED KNOWLEDGE AND SKILLS**

- The use of the Penalties and Infringement Notice Scheme
- The various forms and functions of securities and temporary importations
- Recovery of shortpaid duties
- The procedures in Payments Under Protest
- Seizure, Forfeiture and Condemnation as it relates to customs clearance practices
- Requirements for preferential treatment of goods under free trade agreements or preferential trade agreements
- Sources of information on new developments in customs clearance practices
- Ways of learning the skills and knowledge required for new developments in customs clearance practices
- Procedures for operating electronic communications equipment
- Requirements for completing relevant documentation
- Code of practice for working collaboratively with others
- Steps involved in planning the work activities

### **Required skills:**

- Negotiate, communicate and liaise effectively with customers and others
- Select and use relevant computer/communication/office equipment when carrying out customs clearance operations
- Read and interpret instructions, procedures and information relevant to customs clearance practices
- Complete documentation related to work activities
- Work collaboratively as part of a customs broking team
- Present information using appropriate media and technology
- Identify, interpret and learn skills and knowledge required for relevant new developments in freight services
- Plan and organise work activities when carrying out customs clearance operations
- Deal with routine issues that may arise when carrying out customs clearance operations
- Modify activities depending on differing workplace contexts, risk situations and environments, including taking appropriate initiatives within allowable limits
- Adapt appropriately to cultural differences in the workplace, including modes of behaviour and interactions with others
- Promptly report and/or rectify any identified problems, faults or malfunctions in accordance with regulatory requirements and workplace procedures
- Monitor work activities in terms of planned schedule
- Implement contingency plans for unplanned events

## 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 underpinning knowledge and skills
  - relevant legislation and workplace procedures
  - other relevant aspects of the range statement

#### **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 environments and situations that may affect performance.

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|--|---|
| Depending on the organisation concerned, workplace procedures may be called: | <ul style="list-style-type: none"> <li>• standard operating procedures (SOPs)</li> <li>• company procedures</li> <li>• enterprise procedures</li> <li>• organisational procedures</li> <li>• established procedures</li> </ul>  |
| Communication in the work area may include:                                  | <ul style="list-style-type: none"> <li>• phone</li> <li>• electronic data interchange (EDI)</li> <li>• fax</li> <li>• email</li> <li>• internet</li> <li>• RF systems</li> <li>• oral, aural or signed communications</li> </ul>  |
| Consultative processes may involve:  | <ul style="list-style-type: none"> <li>• other employees and supervisors</li> <li>• relevant authorities and institutions</li> <li>• management and union representatives</li> <li>• industrial relations and OH&amp;S specialists</li> </ul>   |
| Documentation and records may include:                                       | <ul style="list-style-type: none"> <li>• customs and related legislation</li> <li>• other regulatory requirements pertaining to border clearance functions</li> <li>• relevant sections of the Australian Customs Manual</li> <li>• dumping commodities register</li> <li>• manifests, cartnotes, delivery notes, special clearances, consignment notes, authorised weighbridge certificates, and special clearances</li> <li>• internal documentation used for border clearance functions</li> <li>• workplace procedures and policies</li> <li>• client instructions</li> <li>• regulations and codes of practice relevant to ADG code, including safeworking and local authority regulations and procedures</li> <li>• relevant OH&amp;S and environmental protection regulations</li> <li>• dangerous goods declarations and material safety data sheets, where applicable</li> <li>• relevant Australian Standards and certification requirements</li> </ul> |
| Applicable legislation and   | <ul style="list-style-type: none"> <li>• Australian Customs Tariff Act 1995</li> <li>• Australian and international regulations and codes of</li> </ul>   |

**RANGE STATEMENT**

regulations may include:

- practice for the transport of dangerous goods and hazardous substances
- workplace relations regulations

**Unit Sector(s)**

Not Applicable

**Competency Field**

**Competency Field**            O - Security