



Australian Government

Assessment Requirements for BSBINT408

Prepare business advice on the taxes and duties for international trade transactions

Release: 1

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Modification History

Release	Comments
Release 1	This version first released with BSB Business Services Training Package Version 1.0.

Performance Evidence

Evidence of the ability to:

- accurately calculate at least TWO examples of good and services tax (GST), other taxes and duty payable across international trade transactions
- provide at least TWO examples of situations where an assessment of allowable exemptions and/or incentives have been made including:
- keep records of relevant documentation used in the workplace
- provide examples of completed business advice.

Note: If a specific volume or frequency is not stated, then evidence must be provided at least once.

Knowledge Evidence

To complete the unit requirements safely and effectively, the individual must:

- identify legislation, codes of practice and standards relevant to taxes and duties for international trade
- explain allowable exemptions and specialised schemes affecting taxes/duty payable on imports/exports
- summarise exclusions allowable for GST, related taxes and duty
- summarise organisational policies and procedures relating to import, export and customs brokerage/freight forwarding activity
- explain the penalties for incorrect calculation of taxes/duty payable.

Assessment Conditions

Assessment must be conducted in a safe environment where evidence gathered demonstrates consistent performance of typical activities experienced in the business development – international business field of work and include access to:

- workplace documentation
- information about applicable taxes and exemptions
- office equipment and resources
- case studies and, where possible, real situations.

Assessors must satisfy NVR/AQTF assessor requirements.

Links

Companion Volume implementation guides are found in VETNet -

<https://vetnet.gov.au/Pages/TrainingDocs.aspx?q=11ef6853-ceed-4ba7-9d87-4da407e23c10>