



Australian Government

TLIO5018 Manage compliance with customs excise

Release: 1

TLIO5018 Manage compliance with customs excise

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 manage compliance with customs excise as part of work undertaken in various contexts within the transport and logistics industry.

It includes determining the rate of excise under the Customs Tariff Act 1995, determining any conditions and exceptions that apply to goods, interpreting concessional rates of duty, calculating duty amounts and following documentation requirements.

The unit generally applies to those who lead individuals or teams.

No licensing, legislative or certification requirements apply to this unit at the time of publication.

Pre-requisite Unit

Not applicable.

Competency Field

O - Security

Unit Sector

Not applicable.

Elements and Performance Criteria

ELEMENTS

Elements describe the essential outcomes.

1 Determine the rate of excise under the Customs Tariff Act

PERFORMANCE CRITERIA

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

1.1 Classification of goods are made according to the Customs Tariff Act

1.2 Goods that incur a customs excise are identified

1.3 Appropriate rate of excise is assessed and applied to the goods

2 Determine any excise conditions and exceptions that apply to the goods

- 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/or other preferential trade agreements
- 2.3 Special duty rates for the goods are determined
- 2.4 Determination is made about what types of duty apply to the goods

3 Interpret concessional rates of duty according to the Customs Tariff Act

- 3.1 Interpretative rules of the Customs Tariff Act are applied
- 3.2 Duty concession AusIndustry assistance schemes are applied to the goods
- 3.3 Relevant tariff concession order is interpreted

4 Determine duty amount

- 4.1 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

5 Follow documentation requirements

- 5.1 Relevant documentation is passed on to the client
- 5.2 Completed documentation is processed to ensure it is retained by relevant enterprise personnel, in accordance with customs requirements, and related legislation and workplace procedures

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 TLIO5018A Manage compliance with customs excise.

Links

Companion Volume implementation guides are found in VETNet -

<https://vetnet.gov.au/Pages/TrainingDocs.aspx?q=df441c6e-213d-43e3-874c-0b3f7036d851>

Assessment Requirements for TLIO5018 Manage compliance with customs excise

Modification History

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Performance Evidence

Evidence required to demonstrate competence in this unit must be relevant to and satisfy all of the requirements of the elements and performance criteria on at least one occasion and include:

- applying relevant legislation and workplace procedures
- completing documentation related to work activities
- dealing with routine issues that may arise when carrying out customs clearance operations
- identifying, interpreting and developing skills and knowledge required for relevant developments in freight services
- modifying activities depending on workplace contexts, risk situations and environments, including taking appropriate initiatives within allowable limits
- monitoring work activities in terms of planned schedule
- negotiating, communicating and liaising effectively with customers and others
- planning and organising work activities when carrying out customs clearance operations
- presenting information using appropriate media and technology
- reading and interpreting instructions, procedures and information relevant to customs clearance practices
- selecting and using relevant computer/communication/office equipment when carrying out customs clearance operations
- working collaboratively as part of a customs broking team.

Knowledge Evidence

Evidence required to demonstrate competence in this unit must be relevant to and satisfy all of the requirements of the elements and performance criteria and include knowledge of:

- code of practice for working collaboratively with others
- Customs Tariff Act and regulations as they relate to refunds, remissions and drawbacks
- differences between the Tariff Concession System (TCS) and the By-law system and other industry assistance initiatives
- procedures for operating electronic communications equipment
- procedures for payments under protest
- recovery of short paid duties
- requirements for completing relevant documentation
- requirements for preferential treatment of goods under free trade agreements or preferential trade agreements
- seizure, forfeiture and condemnation, as it relates to customs clearance practices
- sources of information on developments in customs clearance practices
- structure and application of anti-dumping laws in Australia
- use of the Infringement Notice Scheme
- various forms and functions of securities and temporary importations
- ways of developing required skills and knowledge for developments in customs clearance practices.

Assessment Conditions

As a minimum, assessors must satisfy applicable regulatory requirements, which include requirements in the Standards for Registered Training Organisations, current at the time of assessment.

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Assessment must occur in workplace operational situations where it is appropriate to do so; where this is not appropriate, assessment must occur in simulated workplace operational situations that replicate workplace conditions.

Assessment processes and techniques must be appropriate to the language, literacy and numeracy requirements of the work being performed and the needs of the candidate.

Resources for assessment include:

- a range of relevant exercises, case studies and/or other simulations
- relevant and appropriate materials, tools, equipment and personal protective equipment currently used in industry
- applicable documentation including workplace procedures, regulations, codes of practice and operation manuals.
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