



**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

- |                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>2 Determine any excise conditions and exceptions that apply to the goods</b>   | <ul style="list-style-type: none"><li>2.1 Tariff classification is applied to the goods</li><li>2.2 Determination is made as to whether the goods qualify for preferential treatment under free trade agreements and/or other preferential trade agreements</li><li>2.3 Special duty rates for the goods are determined</li><li>2.4 Determination is made about what types of duty apply to the goods</li></ul> |
| <b>3 Interpret concessional rates of duty according to the Customs Tariff Act</b> | <ul style="list-style-type: none"><li>3.1 Interpretative rules of the Customs Tariff Act are applied</li><li>3.2 Duty concession AusIndustry assistance schemes are applied to the goods</li><li>3.3 Relevant tariff concession order is interpreted</li></ul>                                                                                                                                                  |
| <b>4 Determine duty amount</b>                                                    | <ul style="list-style-type: none"><li>4.1 Duty amount payable is calculated</li><li>4.2 Accuracy of the duty calculation is verified</li><li>4.3 INCOTERMS 2000 relevant to the invoice are identified</li><li>4.4 Determination is made as to whether and when duty is payable</li></ul>                                                                                                                       |
| <b>5 Follow documentation requirements</b>                                        | <ul style="list-style-type: none"><li>5.1 Relevant documentation is passed on to the client</li><li>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</li></ul>                                                                                                     |

## 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>