



Australian Government

Assessment Requirements for TLIX0040

Determine complex customs value

Release: 1

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Modification History

Release 1. This is the first release of this unit of competency in the TLI Transport and Logistics Training Package.

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:

- calculating customs value
- calculating the duty payable
- identifying import sales transaction
- identifying price and elements of adjusted price
- identifying price-related costs
- identifying required method for a customs valuation.

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:

- familiarisation with transfer pricing on valuation
- impact of related party principles in determining transaction value method
- interpreting:
 - Case law and Administrative Appeals Tribunal (AAT) decisions relevant to valuation
 - Customs Act as amended relevant to valuation
- methods of valuation for private imports of cars and yachts
- procedures for applying for advance rulings
- procedures for determination of:
 - adjusted price
 - customs value
 - import sales transaction
 - price-related costs.

Assessment Conditions

Assessors must hold credentials specified within the Standards for Registered Training Organisations current at the time of assessment.

Assessment must satisfy the Principles of Assessment and Rules of Evidence and all regulatory requirements included within the Standards for Registered Training Organisations current at the time of assessment.

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 must include access to:

- a range of relevant exercises, case studies and/or simulations
- applicable documentation including workplace procedures, regulations, codes of practice and operation manuals.

Links

Companion Volume Implementation Guides are found in VETNet -

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