



Australian Government

Assessment Requirements for TLIX0043

Determine indirect taxes

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 indirect taxes
- determining applicability of goods and services tax (GST) and determining other indirect taxes
- identifying:
 - GST-free/exempt and non-taxable importations
 - fuel efficient vehicles
 - luxury car tax (LCT)
 - provisions for GST deferral
 - wine equalisation tax (WET) rules.

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:

- applicable legislation and regulations
- operation of the GST system
- calculations of GST on taxable importations
- delivered duty paid (DDP) transactions and impact on GST
- GST:
 - collection and remittance
 - deferral scheme
 - input-taxed supplies
 - on goods for export
 - registration process
 - transportation costs
- GST-free/exempt goods and supplies (non-taxable importation).

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 regulations and codes of practice.

Links

Companion Volume Implementation Guides are found in VETNet -

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