



Australian Government

TLIX5047 Determine customs value

Release: 1

TLIX5047 Determine customs value

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 carry out customs valuation using the transaction value method only, for the purpose of determining the customs value.

This unit applies to individuals working as a customs broker. Work must be carried out in compliance with the current Australian Customs Act as amended and related case law and workplace requirements concerning customs valuation functions.

Work is undertaken in a range of environments including small to large worksites in the customs broking and international trade industries.

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

Pre-requisite Unit

Not applicable.

Competency Field

X – Logistics

Unit Sector

Not applicable.

Elements and Performance Criteria

ELEMENTS

Elements describe the essential outcomes.

1 Apply transaction valuation method

PERFORMANCE CRITERIA

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

1.1 World Trade Organization (WTO) Customs Valuation Agreement is analysed

- 1.2 Valuation specific information is identified in accordance with the current Australian Customs Act as amended
 - 1.3 Situations where it is appropriate to apply transaction valuation method are recognised and analysed
 - 1.4 Situations where alternate methods of valuation apply are recognised
 - 1.5 Situations where there is insufficient reliable information to determine if transaction valuation method applies are identified
 - 1.6 Valuation is determined from import documentation in accordance with the current Australian Customs Act
- 2 Identify import sales transaction for customs valuation purposes**
- 2.1 Relevant import sales transaction is identified
 - 2.2 Owner and supplier are identified on documentation
 - 2.3 Any relationship between owner and supplier is acknowledged and implications of relationship for customs valuation are determined and managed in accordance with current Australian Customs Act as amended
- 3 Determine transaction value**
- 3.1 Price in import sales transaction is identified
 - 3.2 Terms of trade relevant to import sales transaction are identified and analysed
 - 3.3 Adjusted price is calculated
 - 3.4 Price related costs and any other additions or deductions are determined taking into account relevant legislation and terms of specific import sales transaction
 - 3.5 Transaction value is calculated
- 4 Identify factors that impact on price**
- 4.1 Date and place of export are determined in accordance with current Australian Customs Act

4.2 Rate of exchange is confirmed

5 Determine customs value

5.1 Customs value is calculated using appropriate rate of currency exchange

5.2 Costs against goods are apportioned using factorisation

5.3 All calculations are checked for accuracy, documented and verified as required

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 TLIX5047 Determine customs value.

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 TLIX5047 Determine customs value

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 transaction valuation method
- calculating accurately
- calculating customs value
- comparing and analysing information
- determining price and elements of adjusted price
- identifying elements of price related costs
- identifying, interpreting and learning relevant skills and knowledge required for developments in customs valuation practices
- identifying relevant import sales transaction for customs valuation purposes
- negotiating, communicating and liaising effectively with clients and others
- reading and interpreting legislation
- recording valuation information on customs import declaration
- solving problems that may arise when determining customs valuations.

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 rules, legislation and regulations:
 - case law
 - current Australian Customs Act as amended
- awareness of alternative valuation methods
- date and place of export
- factorisation i.e. apportionment of costs over a line value (each line of invoice for which there is a separate classification)
- price related costs and other legislated additions to or subtractions from price
- rates of currency exchange

- transaction value.

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 access to:

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

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