



Australian Government

TLIX5049 Determine indirect taxes

Release: 1

TLIX5049 Determine indirect taxes

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 determine indirect taxes as part of customs broking activities.

It includes assessing the applicability of indirect taxes, determining tax exemptions and taxes to be paid, and documenting the results of all tax determinations.

This unit applies to individuals working as a customs broker. Work must be carried out in compliance with relevant legislation, and workplace policies and procedures.

Work is undertaken in a range of environments including small to large worksites in the customs broking, international freight forwarding, integrated express delivery and import/export 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 Assess applicability of

PERFORMANCE CRITERIA

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

1.1 Applicability of indirect taxes to goods and commodities

indirect taxes to goods, commodities and transactions	is analysed and documented
	1.2 Allowable exemptions and specialised schemes relating to indirect taxes are researched for applicability to specific commodities and/or transactions
	1.3 Allowable exemptions are applied to goods and commodities in accordance with relevant legislation
	1.4 Accuracy of assessments is checked and verified
2 Calculate indirect taxes	2.1 Correct rate of indirect tax on goods and services is identified and applied in accordance with legislative requirements
	2.2 Relevant information such as overseas freight and insurances is obtained as required
	2.3 Data is input into software application systems for indirect tax calculation
3 Document indirect tax assessments	3.1 Indirect tax assessment results are recorded on appropriate documentation in accordance with legislative requirements
	3.2 Rates and amounts of indirect taxes payable are checked for accuracy and are verified in accordance with workplace procedures
	3.3 Completed documentation is stored, retained and provided to clients and other relevant personnel as required in accordance with current Australian Customs Act and relevant 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 TLIX5049A Determine indirect taxes.

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 TLIX5049 Determine indirect taxes

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:

- calculating indirect taxes accurately
- completing documentation related to work activities accurately
- communicating and liaising effectively with others when applying goods and services tax (GST) and other indirect tax legislation as part of customs broking activities
- determining applicability of GST and determining other indirect taxes
- documenting indirect tax assessments
- identifying and interpreting:
 - luxury car tax (LCT) problems that may occur when applying indirect taxes and appropriate action that can be taken to resolve these identified problems
 - non-taxable importations rules
 - wine equalisation tax (WET) rules
- reading and interpreting:
 - indirect tax schedules
 - instructions, procedures and information relevant to applying indirect tax legislation, as they relate to customs broking activities.

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:
 - A New Tax System (Goods and Services Tax) Act 1999, customs and other indirect tax legislation as they relate to implementing indirect tax legislation as part of customs broking activities
 - current Australian Customs Act and related legislation
 - export/import/quarantine/bond requirements
 - other indirect taxation legislation
- basic operation of the GST system
- calculations of GST on taxable importations
- delivered duty paid (DDP) transactions and impact on GST
- documentation and/or software system requirements for applying GST and other indirect tax legislation as they relate to customs broking activities
- key features of GST legislation
- GST:
 - accounting requirements
 - collection and remittance
 - input-taxed supplies
 - registration process
 - system overview
- GST-free goods and supplies
- impact of GST on:
 - customs functions
 - importers and exporters
- non-taxable importation
- roles and responsibilities of relevant Australian Government departments such as customs and taxation, as they relate to GST
- scope and operation of GST deferral scheme
- sources of information to identify GST-free goods and exemption codes
- sources of information on new developments in GST legislation as they relate to customs broking activities
- special rules for GST requirements
- transport and insurance costs attracting GST.

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 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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