



Australian Government

TLIX5049 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.

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>