



Australian Government

Assessment Requirements for TLIX5052

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:

- applying conflict resolution strategies
- applying relevant method for a customs valuation
- calculating customs value for a complex customs valuation
- carrying out advanced calculations
- determining price and elements of adjusted price for a complex customs valuation
- following correct hierarchy for customs valuation work
- identifying elements of price related costs for a customs valuation
- identifying import sales transaction for customs valuation purposes
- identifying, interpreting and learning skills and knowledge required for developments in customs valuation practices
- reading and interpreting:
 - current Australian Customs Act and related legislation relevant to valuation
 - practice statements, procedures and information relevant to conducting customs valuations
- selecting and using appropriate workplace colloquial and technical language
- selecting and using relevant software application systems and related information
- solving problems.

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:

- application for valuation advice procedure and rulings
- applicable legislation and regulations:
 - current Australian Customs Act and relevant legislation
 - confidentiality agreements
- case law as it applies to valuation
- continuing professional development
- determination of:
 - adjusted price
 - customs value
 - import sales transaction
 - price related costs
- documentation requirements for customs valuations
- factorisation i.e. apportionment of costs over a line value (each line of import declaration for which there is a separate classification)
- rejection of transaction value
- related parties
- sources of information on developments in customs valuation practices
- transaction value as the main method for valuing goods for customs purposes
- transfer pricing
- valuing privately owned passenger vehicles (PMVs)
- ways of learning the skills and knowledge required to implement developments in customs valuation practices:
 - continuing professional development programs
 - independent reading
 - networking with internal and external contacts
 - workplace coaching.

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.

Links

Companion Volume implementation guides are found in VETNet -

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