



Australian Government

TLIX5052 Determine complex customs value

Release: 1

TLIX5052 Determine complex 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 complex customs valuation in accordance with customs and relevant legislation.

It includes applying the relevant method for the complex customs valuation required, identifying the contract of sale for customs valuation purposes, determining the price and elements of adjusted price, and identifying elements of price related costs. It also includes calculating customs value through the application of currency conversion and factorisation principles, and recording valuation information on customs declaration.

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 case law concerning customs valuation.

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

PERFORMANCE CRITERIA

Performance criteria describe the performance needed to

essential outcomes.

demonstrate achievement of the element.

1 Apply appropriate valuation method

- 1.1 Situations where transaction value method applies are recognised
- 1.2 Situations where alternate methods of valuation apply are recognised
- 1.3 Situations where there is insufficient reliable information to determine appropriate valuation method, are identified and referred in accordance with workplace policies and procedures
- 1.4 Appropriate valuation method is selected and applied for the complex customs valuation situation identified
- 1.5 Variations to the order of use of valuation methods are considered and applied in accordance with the provisions of the current Australian Customs Act

2 Apply elements of price related costs for a customs valuation

- 2.1 Correct treatment of royalty or licence fee in customs value is determined and followed in accordance with the current Australian Customs Act and relevant case law
- 2.2 Correct treatment of commissions to be included in customs value is determined and followed in accordance with the current Australian Customs Act and relevant case law
- 2.3 Correct valuation method for private import of cars and yachts is determined and followed in accordance with relevant legislation, case law and current Australian customs policies and procedures

3 Seek valuation advice

- 3.1 Requirement for an application for valuation advice is identified
- 3.2 Valuation advice is prepared in response to identified concern
- 3.3 Correct legislative and case law references are included in the application for valuation advice
- 3.4 Post entry valuation advice to client is initiated as required
- 3.5 Relevant documentation is passed on to client in accordance with 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 TLIX5052A Determine complex 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 TLIX5052 Determine complex customs value

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. appointment 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.

As a minimum, assessment must satisfy applicable regulatory requirements, which include requirements in 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 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>