



Australian Government

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.

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>