



Australian Government

TLIX5053 Determine tariff classification for complex goods

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 classify complex goods for import and export of goods in accordance with the current Australian Customs Act, relevant legislation and workplace requirements.

This unit applies to individuals working as a customs broker. Work must be carried in compliance with the current Customs Tariff Act, relevant legislation and workplace requirements concerning customs classification functions.

Work is undertaken in a range of environments including small to large worksites in the custom broking and international freight forwarding 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 Apply identification

PERFORMANCE CRITERIA

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

1.1 Research resources to classify goods are accessed

principles to goods	1.2 Objective and analytical classification principles are applied 1.3 Administrative Appeals Tribunal (AAT) decisions and court cases are considered 1.4 Precedents are considered 1.5 Product research is undertaken and validation of identification is sought as required
2 Interpret and apply interpretive rules to goods	2.1 Appropriate interpretive rules (IRs) are identified and accessed when classifying goods 2.2 IRs are applied to justify tariff classification of goods
3 Interpret and apply tariff section and chapter notes to goods	3.1 Tariff classification is considered in relation to legal notes 3.2 Rejection of alternate headings is justified by reference to section and chapter notes
4 Select tariff headings	4.1 Terms in context of particular tariff headings and words are applied 4.2 References to aid tariff interpretation are used as required 4.3 Alternate headings are considered as appropriate
5 Select tariff sub-headings	5.1 AAT decisions, court cases and other precedents on tariff classification are interpreted and used to inform selection 5.2 Sub-heading notes are reviewed in hierarchical order 5.3 Dash system is applied to classification 5.4 Relevant precedents are applied when classifying goods
6 Complete post classification requirements	6.1 Requirements for tariff classification advice are identified 6.2 Tariff classification advice request is prepared in response to identified problems 6.3 Applications for tariff concession order are made in response to client instructions 6.4 Relevant documentation and other sources of information such as that sourced from the internet or from industry experts, is retained in accordance with legislative requirements and workplace procedures

- 6.5 Completed documentation is stored in accordance with relevant Australian Government department and legislative requirements, and workplace procedures
- 6.6 Tariff classification advice is provided to client in accordance with workplace procedures
- 6.7 Pre-or post classification areas of dispute are identified and dispute resolution procedures are initiated as required

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 TLIX5053A Determine tariff classification for complex goods.

Links

Companion Volume implementation guides are found in VETNet - <https://vetnet.gov.au/Pages/TrainingDocs.aspx?q=df441c6e-213d-43e3-874c-0b3f7036d851>