



Australian Government

Department of Education, Employment and Workplace Relations

TLIA4055A Classify complex commodities for the import and export of goods through customs

Release: 1

TLIA4055A Classify complex commodities for the import and export of goods through customs

Modification History

Not Applicable

Unit Descriptor

Unit Descriptor

This unit involves the skills and knowledge required to classify complex commodities for the import and export of goods in accordance with Customs and related legislation and workplace requirements. Licensing, legislative, regulatory or certification requirements are applicable to this unit.

Application of the Unit

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This unit applies to individuals working as a customs broker. Work must be carried out in compliance with the relevant Customs Tariff Act 1995 and related legislation and workplace requirements concerning customs commodity classification functions. Work is undertaken in a range of environments including small to large worksites in the custom broking and international freight forwarding industries. Work at this level is performed by those who provide leadership of others individually or in teams. This unit is normally packaged at AQF IV or above.

Licensing/Regulatory Information

Refer to Unit Descriptor

Pre-Requisites

Not Applicable

Employability Skills Information

Employability Skills This unit contains employability skills.

Elements and Performance Criteria Pre-Content

Elements describe the essential outcomes of a unit of competency.

Performance criteria describe the required performance needed to demonstrate achievement of the element. Assessment of performance is to be consistent with the evidence guide.

Elements and Performance Criteria

ELEMENT	PERFORMANCE CRITERIA
1 Apply identification principles to goods	1.1 Objective and analytical classification principles are applied 1.2 Research resources are accessed to classify goods 1.3 Precedents are considered 1.4 Assistance is sought as required 1.5 Administration Appeals Tribunal (AAT) decisions and court cases are considered 1.6 Product knowledge research is undertaken
2 Select tariff headings for consideration (4 figure)	2.1 The principles of statutory construction in the context of particular tariff headings and words are applied 2.2 Relevant precedents are applied when classifying commodities 2.3 Aids to interpretation of the tariff are used where applicable 2.4 Alternate headings are considered as appropriate 2.5 Pre or post classification potential areas of dispute are identified
3 Select tariff sub-heading (6 or 8 figure) for consideration	3.1 AAT decisions, court cases and other precedents on tariff classification are interpreted and applied 3.2 Sub-heading notes are reviewed in hierarchical order 3.3 The dash system is applied to the classification 3.4 The correct statistical code is identified
4 Interpret and apply Section and Chapter Notes	4.1 Tariff classification is determined 4.2 Rejection of alternate headings are justified by reference to the Section and Chapter Notes
5 Interpret and apply rules for interpretation to goods	5.1 Interpretative rules are applied to justify tariff classification of goods 5.2 Research resources are accessed when interpreting and applying rules for interpretation to goods 5.3 Requirements for tariff classification advice are identified
6 Complete post classification requirements in accordance with legislative requirements	6.1 Tariff Classification Advice Request is prepared in response to identified problems 6.2 Classification is entered correctly on the customs entry/declaration in accordance with the requirements of Customs and related legislation and workplace procedures 6.3 Completed documentation is retained by relevant personnel in the enterprise in accordance with the requirements of Customs and related legislation and workplace procedures 6.4 Relevant documentation and other sources of information (e.g. from internet, industry experts, etc.) is retained and passed on to the client in accordance with the requirements of Customs and related legislation and workplace procedures 6.5 Post entry classification advice to the client is initiated where required

Required Skills and Knowledge

REQUIRED KNOWLEDGE AND SKILLS

This describes the essential knowledge and skills and their level required for this unit.

Required knowledge:

- Customs and related legislation relevant to the classification of complex commodities for the import and export of goods through customs
- Relevant OH&S and environmental protection procedures and guidelines
- Customs and workplace procedures and policies for the classification of complex commodities for the import and export of goods through customs
- Focus of operation of work systems, equipment, management and site operating systems for the classification of complex commodities for the import and export of goods through customs
- Problems that may occur when classifying complex commodities for the import and export of goods through customs and appropriate action that can be taken to resolve the problems
- Information on relevant aspects of the classification of complex commodities for the import and export of goods through customs
- Types of complex commodities and related classification and documentation requirements
- Sources of information on new developments in the classification of complex commodities for the import and export of goods through customs
- Ways of learning the skills and knowledge required for new developments in the classification of complex commodities for the import and export of goods through customs
- Cultural differences amongst customers, internal and external freight contacts and within the operational team and their implications when providing customs classification services
- Documentation and recording requirements for the classification of commodities for the import and export of goods through customs
- Steps involved in planning the work activities

Required skills:

- Communicate effectively with others when classifying complex commodities for the import and export of goods through customs
- Locate, read and interpret instructions, procedures and information relevant to the classification of complex commodities for the import and export of goods through customs
- Plan and organise work activities when classifying complex commodities for the import and export of goods through customs
- Select and use relevant computer/communication/office equipment when classifying complex commodities for the import and export of goods through customs
- Enter information using appropriate technology
- Maintain workplace documentation and records
- Work collaboratively as part of an operational team

Required skills:

- Adapt appropriately to cultural differences in the workplace, including modes of behaviour and interactions with others
- Modify activities depending on differing workplace contexts, risk situations and environments, including taking appropriate initiatives within allowable limits
- Solve problems that may arise when classifying complex commodities for the import and export of goods through customs
- Identify, interpret and learn skills and knowledge required for relevant new developments in the classification of complex commodities for the import and export of goods through customs
- Work systematically with required attention to detail without injury to self or others, or damage to goods or equipment
- Learn skills and knowledge required for relevant new developments in the classification of complex commodities
- Select and use appropriate workplace colloquial and technical language and communication technologies in the workplace context
- Follow the designated plan for the work

Evidence Guide

EVIDENCE GUIDE

The evidence guide provides advice on assessment and must be read in conjunction with the performance criteria, required knowledge and skills, the range statement and the assessment guidelines for this Training Package.

Critical aspects for assessment and evidence required to demonstrate competency in this unit

- The evidence required to demonstrate competency in this unit must be relevant to and satisfy all of the requirements of the elements and performance criteria of this unit and include demonstration of:
 - interpreting and applying rules for interpretation to goods
 - selecting and justifying heading (4 figure)
 - locating and justifying a sub-heading (6 or 8 figure)
 - completing post classification requirements
 - interpreting and applying Section and Chapter Notes

Context of and specific resources for assessment

- Performance is demonstrated consistently over a period of time and in a suitable range of contexts
- Resources for assessment include:
 - a range of relevant exercises, case studies and/or other simulated practical and knowledge assessment, and/or

EVIDENCE GUIDE

- access to an appropriate range of relevant operational situations in the workplace
- In both real and simulated environments, access is required to:
 - relevant and appropriate materials and equipment, and
 - applicable documentation including workplace procedures, regulations, codes of practice and operation manuals

EVIDENCE GUIDE

Method of assessment

- Assessment of this unit must be undertaken by a registered training organisation
- As a minimum, assessment of knowledge must be conducted through appropriate written/oral tests
- Practical assessment must occur:
 - through activities in an appropriately simulated environment at the registered training organisation, and/or
 - in an appropriate range of situations in the workplace

Range Statement

RANGE STATEMENT

The range statement relates to the unit of competency as a whole. It allows for different work environments and situations that may affect performance.

Information on relevant aspects for the classification of commodities for the import and export of goods may include:	• processes and practices for classifying various types of complex commodities • the contents and purpose of Customs Tariff Act 1995, Schedule 2, 3 and 4
Objective classification may include:	• the classifier finding out as much as possible about the goods in the condition they are imported or exported
Analytical classification may include:	• technology • the avoidance of generalised terms such as souvenirs, printed matter and clothing as these terms do not demonstrate analytical classification as required to correctly identify the goods
Harmonized system terminology may include:	• sufficient identification to be capable of being transferred into tariff terminology. For example, a tool holder could be included in the identification if the holder worked solely or principally with machines described specifically in the harmonized system
Assistance may include:	• advice from more experienced colleagues, customs brokers, experienced classifiers, technical experts • seeking further details about the goods from the client • consulting technical experts in the industry that the goods belong to • classification software • from customers

RANGE STATEMENT

- commercially available
- additional resources

RANGE STATEMENT

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|---|--|
| Tools may include: | <ul style="list-style-type: none">• Harmonised System Explanatory Notes and Commodities• dictionaries, trade journals, technical publications |
| Menu may include: | <ul style="list-style-type: none">• the list of chapters at the start of the Customs Tariff Act 1995 for imports and the summary of classification in the front of the AHECC |
| Type may include: | <ul style="list-style-type: none">• Type Chapters (refer to Chapters 64-66, 84-95 and 97 in the Harmonized System) |
| Materials may include: | <ul style="list-style-type: none">• Material Chapters (refer to Chapters 1-63 and 67-83 in the Harmonized System) |
| Merchandise trade may include: | <ul style="list-style-type: none">• goods that are covered by a reference number in Schedule 4 of the Customs Tariff Act 1995 or a export statistical item in Chapters 98 and 99 in AHECC |
| Section and Chapters Notes may include: | <ul style="list-style-type: none">• Legal Notes contained within Schedule 3 Customs Tariff Act 1995 and include directional notes (inclusion, restriction, extension) and definitional notes and notes having application across the complete Schedule. All relevant Legal Notes are expected to be considered and applied. Notes that have specific industry application such as paper, chemicals, base metals and some textile notes may require clarification/assistance from other parties |
| Interpretation rules may include: | <ul style="list-style-type: none">• General Rules for the Interpretation of the Harmonized System. They are the rules that are to be followed for every classification |
| Clarification may include: | <ul style="list-style-type: none">• seeking assistance from colleagues, customs broker, more experienced classifier, or technical expert• obtaining additional information from client |
| Sub-heading notes may include: | <ul style="list-style-type: none">• Legal Notes contained within Schedule 3 Custom Tariff Act 1995 and include directional notes (inclusion, restriction, extension) and definitional Notes and Notes having application across the complete Schedule. All relevant Legal Notes are expected to be considered and applied. Notes that have specific industry application such as paper, chemicals, base metals and some textile Notes may require clarification/assistance from other parties |
| Dash system is: | <ul style="list-style-type: none">• a design feature of the Harmonized System which assists with the selection of the appropriate 8 figure classification |
| New developments in the classification of complex commodities may relate to changes in: | <ul style="list-style-type: none">• technology• legislation• regulations• case law• WCO Classification• processes |

RANGE STATEMENT

- systems

RANGE STATEMENT

Information on new developments in the classification of complex commodities may be obtained from:

- internal networks such as: own work team, staff in other departments, support staff, managers, training staff, etc.
- external networks such as: staff in various regulatory authorities
- bulletins, journals, magazines, books, etc.
- internet websites
- internal and external training programs

Ways of learning skills and knowledge required for new developments in customs classification may include:

- external training programs
- internal training programs
- reading independently
- coaching in the workplace
- online learning on a computer
- networking with relevant internal and external contacts

Depending on the organisation concerned, workplace procedures may be called:

- standard operating procedures (SOPs)
- company procedures
- enterprise procedures
- organisational procedures
- established procedures

Communication in the work area may include:

- phone
- electronic data interchange (EDI)
- fax
- email
- internet
- RF systems
- oral, aural or signed communications

Consultative processes may involve:

- other employees and supervisors
- clients
- agents
- personnel in relevant authorities and institutions
- management and union representatives
- industrial relations and OH&S specialists

Documentation and records may include:

- Customs and related legislation
- Australian Harmonized Export Classification Book
- Customs Tariff Act 1995 and Schedules
- precedents database
- dictionaries
- trade or technical publications
- Harmonized System Explanatory Notes (HSEN)
- manifests, cartnotes, delivery notes, special clearances, consignment notes, authorised weighbridge certificates,

RANGE STATEMENT

Applicable legislation and regulations may include:	- and special clearances • internal documentation • operations manuals, job specifications and induction documentation • manufacturers specifications for relevant equipment • workplace procedures and policies • supplier and/or client instructions • quality assurance procedures • extrinsic material (as defined in the Acts Interpretation Act) • Customs and related legislation • Australian Harmonized Export Classification Book • Customs Tariff Act 1995 and Schedules • other legislation related to importing and exporting of goods • export/import/quarantine/bond requirements • equal employment opportunity and affirmative action legislation • equal opportunity legislation • workplace relations regulations • relevant state/territory OH&S and environmental protection legislation
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Unit Sector(s)

Not Applicable

Competency Field

Competency Field	A - Handling Cargo/Stock
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