



Australian Government

TLIX5053A Determine tariff classification for complex goods

Release 1

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Modification History

Release 1. This is the first release of this unit.

Unit Descriptor

This unit involves the skills and knowledge required to classify complex goods for import and export of goods in accordance with the Customs Act 1901, related legislation and workplace requirements.

Licensing, legislative, regulatory or certification requirements are applicable to this unit.

Application of the Unit

This unit applies to individuals working as a Customs Broker. Work must be carried in compliance with relevant Customs Tariff Act 1995, related 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

Licensing/Regulatory Information

Refer to Unit Descriptor.

Pre-Requisites

Nil

Employability Skills Information

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

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|---|---|
| 1 Apply identification principles to goods | <ul style="list-style-type: none">1.1 Product research is undertaken1.2 Research resources to classify goods are accessed1.3 Objective and analytical classification principles are applied1.4 Administrative Appeals Tribunal (AAT) decisions and court cases are considered1.5 Precedents are considered1.6 Validation of identification is sought as required |
| 2 Interpret and apply interpretative rules to goods | <ul style="list-style-type: none">2.1 Appropriate interpretative rules are identified and accessed when classifying goods2.2 Interpretive rules are applied to justify tariff classification of goods |
| 3 Interpret and apply section and chapter notes to goods | <ul style="list-style-type: none">3.1 Tariff classification is considered in relation to legal notes3.2 Rejection of alternate headings is justified by reference to section and chapter notes |
| 4 Select tariff headings | <ul style="list-style-type: none">4.1 Terms in context of particular tariff headings and words are applied4.2 References to aid interpretation of tariff are used as required4.3 Alternate headings are considered as appropriate |
| 5 Select tariff sub-headings | <ul style="list-style-type: none">5.1 AAT decisions, court cases and other precedents on tariff classification are interpreted and used to inform selection5.2 Sub-heading notes are reviewed in hierarchical order5.3 Dash system is applied to classification5.4 Relevant precedents are applied when classifying goods |
| 6 Complete post classification requirements | <ul style="list-style-type: none">6.1 Requirements for tariff classification advice are identified6.2 Tariff Classification Advice Request is prepared in response to identified problems6.3 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 Australian Customs and Border Protection and related 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 appropriate

Required Skills and Knowledge

This section describes the knowledge and skills required for this unit.

Required knowledge:

- Customs Act 1901 and related legislation relevant to the complex classification of goods
- Dash system
- Documentation and recording requirements to comply with customs requirements when classifying complex goods
- Information on the process of classifying complex goods for import and export of goods through customs
- Interpretative Rules
- Options available for resolving disputes
- Procedural steps required to undertake work activities
- Relevant information to provide to clients
- Sources of information on current developments when classifying complex goods for the import and export of goods through customs (AAT cases, court cases)
- Strategies to classify:
 - functional units
 - multifunction machines
 - parts and accessories
- Strategies to implement new developments in the classification of complex goods
- Tariff Advices
- Types of goods considered complex, and related classification and documentation requirements

Required skills:

- Carry out advanced calculations
- Communicate effectively with clients
- Follow designated process for classifying goods
- Gather and analyse information
- Identify, interpret and learn new skills and new knowledge to maintain currency when classifying complex goods
- Locate, read and interpret instructions, procedures and other information relevant to classifying complex goods
- Maintain workplace documentation and records
- Plan and organise work activities when classifying complex goods
- Read and interpret the Customs Tariff Act 1995 and related legislation for classifying complex goods

- Select and use appropriate technical terms
- Select and use relevant communication methods and office equipment suitable for the task
- Solve problems that may arise when classifying complex goods such as textiles and metals
- Use relevant software application systems when classifying complex goods
- Work systematically with required attention to detail

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 competence in this unit must be relevant to and satisfy all of the requirements of the Elements, Performance Criteria, Required Skills, Required Knowledge and include:

- identifying, interpreting and applying rules for interpretation of the tariff to goods
- sequencing activity in a way that facilitates the classification of complex goods
- selecting tariff headings to classify complex goods
- interpreting and applying section and chapter notes
- selecting and justifying heading (4 figure)
- locating and justifying a sub-heading (6 or 8 figure)
- completing post classification requirements.

Context of and specific resources for assessment

Performance is demonstrated consistently over time and in a suitable range of contexts.

Resources for assessment include access to:

- a range of relevant exercises, case studies, scenarios or other simulated practical and knowledge assessments
- 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
- applicable documentation including workplace procedures, regulations, operational procedures and software application systems.

Method of assessment

Practical assessment must occur in an:

- appropriately simulated workplace environment and/or
- appropriate range of situations in the workplace

A range of assessment methods should be used to assess practical skills and knowledge. The following examples are appropriate to this unit:

- direct observation of the candidate undertaking the classification of complex goods
- appropriate knowledge assessments regarding the classification of complex goods.

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 classifying goods for import and export of goods may include:

- Australian Harmonised Export Commodity Class (AHECC)
- Contents and purpose of Customs Tariff Act 1995, Schedule 1, 2, 3 and 4

Complex goods may include:

- procedures for classifying complex goods
- functional units
- incomplete or unassembled machines
- metals
- multi-function or composite machines
- parts and accessories
- sets
- textiles

Objective classification may include:

- collating as much information as possible about the goods and the condition they are in as imported
- importer advice and illustrative descriptive material (IDM)
- managers/employers

Analytical classification may include:

- tariff parlance
- technical aspects of goods

Harmonised system terminology may include:

- sufficient identification terminology to be transferred into tariff terminology

Clarification and assistance may include:

- advice from client, experienced colleagues, customs staff, industry specific technical experts
- classification software
- commercially available additional resources

Tools may include:

- Harmonised System Explanatory Notes
- technical dictionaries
- trade journals

Summary/overview may include:

- AHECC
- Customs Tariff Act 1995

References may include:

- Australian Harmonised Export Classification
- case law
- Customs and related legislation
- Customs Tariff Act 1995 and its Schedules
- dash system
- illustrative descriptive technical material

(IDM) supplied by client or supplier

- interpretative rules
- legal notes
- material chapters
- precedents
- section and chapter notes
- tariff headings
- tariff sub-headings
- type chapters
- Australian legislation
- case law
- classification processes
- regulations
- software system applications
- World Customs Organization (WCO) Classification

New developments in the classification of complex goods may relate to changes in:

Unit Sector(s)

Not applicable.

Competency Field

X – Logistics