

TLIX0040 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 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 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 supply chain industries.

No licensing, legislative or certification requirements apply to this unit at the time of publication.

Pre-requisite Unit

TLIX0039 Determine customs value.

Competency Field

X – Logistics

Unit Sector

Customs Broking.

Elements and Performance Criteria

ELEMENTS

Elements describe the essential outcomes.

PERFORMANCE CRITERIA

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

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|--|---|
| 1 Apply appropriate valuation method | 1.1 Situations where transaction value method applies are recognised

1.2 Situations where the transaction valuation is unable to be determined are identified

1.3 Alternative valuation methods are identified

1.4 Variations to the order of use of valuation methods are considered and applied in accordance with the provisions of the Customs Act

1.5 Appropriate valuation method is selected and applied for the complex customs valuation situation identified |
| 2 Apply elements of price-related costs for a customs valuation | 2.1 Correct treatment of royalty or licence fee is determined and applied

2.2 Correct treatment of commissions is determined and applied |
| 3 Seek advanced ruling (valuation advice) | 3.1 Requirements for an application for valuation advice is identified

3.2 Application for a valuation advice is prepared in response to identified concerns

3.3 Legislative and case law references are included in the application for valuation advice |

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.

Unit Mapping Information

This unit replaces but is not equivalent to TLIX5052 Determine complex customs value.

Links

TLI Transport and Logistics Training Package Companion Volume Implementation Guide at:
[sector webpage link here]

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Assessment Requirements for TLIX0040 Determine complex customs value

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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:

- calculating customs value
- calculating the duty payable
- identifying import sales transaction
- identifying price and elements of adjusted price
- identifying price-related costs
- identifying required method for a customs valuation.

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:

- familiarisation with transfer pricing on valuation
- impact of related party principles in determining transaction value method
- interpreting:
 - Case law and Administrative Appeals Tribunal (AAT) decisions relevant to valuation
 - Customs Act as amended relevant to valuation
- methods of valuation for private imports of cars and yachts
- procedures for applying for advance rulings
- procedures for determination of:
 - adjusted price
 - customs value
 - import sales transaction
 - price-related costs.

Assessment Conditions

Assessors must hold credentials specified within the Standards for Registered Training Organisations current at the time of assessment.

Assessment must satisfy the Principles of Assessment and Rules of Evidence and all regulatory requirements included within 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 must include access to:

- a range of relevant exercises, case studies and/or simulations
- applicable documentation including workplace procedures, regulations, codes of practice and operation manuals.

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