

TLIX0043 Determine indirect taxes

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 determine indirect taxes as part of customs broking activities.

It includes assessing the applicability of indirect taxes, determining tax exemptions and taxes to be paid.

This unit applies to individuals working as a customs broker. Work must be carried out in compliance with relevant legislation.

Work is undertaken in a range of environments, including small to large worksites, in the customs broking, international supply chain, integrated express delivery and import/export 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 Assess applicability of indirect taxes to goods, commodities and transactions | 1.1 Basic application of goods and services tax (GST), taxable supplies, GST-free supplies, input tax credits, creditable acquisitions and importations, taxable importations, delivered duty paid (DDP) transactions, GST deferral, wine equalisation tax (WET) and luxury car tax (LCT) are identified |
| | 1.2 Applicability of indirect taxes to goods and commodities is identified |
| | 1.3 Exemptions and special provisions relating to indirect taxes are identified |
| 2 Calculate indirect taxes | 2.1 Relevant information such as overseas freight and insurances is obtained as required |
| | 2.2 Correct rate of indirect tax on goods and services is identified and applied in accordance with legislative requirements |
| | 2.3 Applicable indirect tax is calculated |

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 TLI Transport and Logistics Training Package Companion Volume Implementation Guide.

Unit Mapping Information

This unit replaces but is not equivalent to TLIX5049 Determine indirect taxes.

Links

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

Assessment Requirements for TLIX0043 Determine indirect taxes

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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 indirect taxes
- determining applicability of goods and services tax (GST) and determining other indirect taxes
- identifying:
 - GST-free/exempt and non-taxable importations
 - fuel efficient vehicles
 - luxury car tax (LCT)
 - provisions for GST deferral
 - wine equalisation tax (WET) rules.

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:

- applicable legislation and regulations
- operation of the GST system
- calculations of GST on taxable importations
- delivered duty paid (DDP) transactions and impact on GST
- GST:
 - collection and remittance
 - deferral scheme
 - input-taxed supplies
 - on goods for export
 - registration process
 - transportation costs
- GST-free/exempt goods and supplies (non-taxable importation).

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 regulations and codes of practice.

Links

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[sector webpage link here]