

## TLIX0039 Determine 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 customs valuation using the transaction value method only, for the purpose of determining the customs value.

This unit applies to individuals working as a customs broker. Work must be carried out in compliance with the Customs Act as amended and related case law and workplace requirements concerning customs valuation functions.

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

Not applicable.

### Competency Field

X – Logistics

### Unit Sector

Customs Broking.

### Elements and Performance Criteria

#### ELEMENTS

Elements describe the essential outcomes.

- 1** Determine valuation method to be applied

#### PERFORMANCE CRITERIA

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

- 1.1** World Trade Organization (WTO) Customs Valuation Agreement is reviewed

- 1.2** Valuation provisions are applied in accordance with the Customs Act as amended
  - 1.3** Situations when transaction valuation method applies are recognised
  - 1.4** Situations when transaction value is not applicable are recognised
  - 1.5** Situations when there is insufficient reliable information to apply transaction valuation method are identified
  - 1.6** Price is determined from import documentation in accordance with the Customs Act as amended
- 2 Identify import sales transaction for customs valuation purposes**
  - 2.1** Relevant import sales transaction is identified
  - 2.2** Any relationship between owner and supplier is determined and any impact of relationship on customs valuation is managed in accordance with the Customs Act as amended
- 3 Determine transaction value**
  - 3.1** Price in import sales transaction is identified
  - 3.2** The terms of trade relevant to the import sales transaction are identified
  - 3.3** Adjusted price is calculated in accordance with the Customs Act as amended
  - 3.4** Price-related costs and any other additions or deductions to adjusted price are made in accordance with the Customs Act as amended
  - 3.5** Transaction value is calculated
- 4 Determine customs value**
  - 4.1** Date and place of export are determined in accordance with Customs Act as amended
  - 4.2** Date of valuation is identified
  - 4.3** Customs value is calculated using appropriate rate of currency exchange

## **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 TLIX5047 Determine customs value.

## **Links**

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

## Assessment Requirements for TLIX0039 Determine 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:

- accurately calculating the duty payable
- analysing information for valuation purposes
- calculating adjusted price
- calculating customs value
- determining price and adjusted price
- determining the transaction value
- identifying price-related costs
- identifying relevant import sales transaction for customs valuation purposes.

### 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:

- alternative valuation methods
- date and place of export
- date of valuation
- factorisation of costs against goods
- price-related costs
- problems that may arise when determining customs valuations.
- rebates
- valuation provisions in accordance with Customs Act
- World Trade Organization (WTO) Customs Valuation Agreement.

### 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.

## Links

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