

TLIX0036 Determine tariff classification of goods

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 the customs tariff classification of goods.

This unit includes establishing the basis of the tariff classification, selecting tariff headings that could apply to goods in accordance with General Rules of Interpretation (IRs) and are applied to justify selection of appropriate tariff heading. It also includes selecting tariff sub-headings to determine tariff classification and preparing application for Tariff Advice.

This unit applies to individuals working as a customs broker. Work must be carried out in compliance with the Customs Tariff Act 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 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.

PERFORMANCE CRITERIA

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

1 Establish the basis of the tariff classification	1.1	Role and purpose of the World Customs Organization (WCO) Harmonized Commodity Description and Coding System is explained
	1.2	Structure and purpose of the Customs Tariff Act and its relationship to the Customs Act is reviewed and explained
	1.3	Structure and content of Customs Tariff Act Schedules and their application are explained when used in the tariff classification of goods
2 Select tariff headings that could apply to goods	2.1	Illustrative descriptive material (IDM) and other descriptive information is obtained, as required
	2.2	Goods are identified in accordance with classification principles
	2.3	Relevant tariff classification precedents that may apply to goods are identified
	2.4	Principles of statutory construction in the context of particular tariff headings and words are applied
	2.5	Customs Tariff Act Schedule 3, and section and chapter (legal) notes are explained and reviewed
	2.6	Headings are determined as appropriate
3 Apply General Rules of Interpretation (IRs) to justify selection of appropriate tariff heading	3.1	Tariff headings are considered in relation to legal notes and IRs
	3.2	Rejection of headings is justified by reference to legal notes and IRs
	3.3	Administrative Appeals Tribunal (AAT) decisions, court cases and other precedents on tariff classification are interpreted
4 Select tariff sub-headings	4.1	Dash system for classifying goods is applied
	4.2	Sub-headings are reviewed in hierarchical order

	4.3	IR 6 is reviewed and applied
	4.4	Appropriate sub-heading is selected
5 Determine tariff classification	5.1	Tariff classification is determined
	5.2	Statistical code is identified and applied
6 Prepare Application for Tariff Advice	6.1	A requirement for an Application for Tariff Advice is identified
	6.2	Application for Tariff Advice is prepared

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 TLIX0001 Determine tariff classification of goods.

Links

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

Assessment Requirements for TLIX0036 Determine tariff classification of goods

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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:

- applying information to guide tariff classification
- applying the General Rules of Interpretation (IR) and legal notes
- determining the correct customs tariff classification for goods across the tariff
- justifying decisions made for tariff classification.

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:

- identification of commodities for tariff classification purposes
- legislation and regulations including:
 - Australian Export Tariff
 - Customs Tariff Act and Schedules 2 and 3 to the Act
 - other customs and related legislation
- use and application of:
 - Australian Working Tariff
 - customs policy and precedents
 - General Rules of Interpretation (IRs)
 - Harmonised System Explanatory Notes (HSEN)
 - relevant case law
 - use of legal notes, including section and chapter notes.

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 IRs, regulations and codes of practice.

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