

Title	Demonstrate knowledge of and comply with customs regulations for import and export goods		
Level	4	Credits	5

Purpose	People credited with this unit standard are able to: demonstrate knowledge of customs provisions and the customs border control structure; complete customs entry clearance procedures; and examine specific proposals for import and export consignments and assess the liability for duties, taxes and refunds.
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Classification	Logistics > Freight Forwarding
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Available grade	Achieved
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Guidance Information

- 1 Legal and formal requirements to be complied with include:
Customs and Excise Act 2018;
Customs and Excise Amendment Regulations 2018;
Dumping and Countervailing Duties Act 1988;
Goods and Services Tax Act 1985;
Tariff Act 1988.
- 2 For the purposes of assessment against this unit standard, any new, amended, or replacement legislation, regulations, rules, standards, and codes of practice affecting the outcome of this unit standard will take precedence, pending review of this unit standard.

Outcomes and performance criteria

Outcome 1

Demonstrate knowledge of customs provisions and the customs border control structure.

Performance criteria

- 1.1 The regulations governing the protection of New Zealand's borders through control over the import and export of goods are identified.
- 1.2 Customs districts, ports of entry and customs airports are identified.
- 1.3 The role of the New Zealand Customs Service in protecting, collecting and accounting for customs and excise duties, GST and other revenue charges is outlined.

- 1.4 The procedures for the examination of goods, including the operations of examining places and examination stations are defined.
- 1.5 Shipments containing non-compliant goods are identified and the procedure for dealing with non-compliant shipments are described in accordance with company policies and procedures.
- Range evidence of two shipments is required.
- 1.6 Consequences of allowing non-compliant shipments to be imported or exported are identified.
- Range evidence of two imports and two exports is required.
- 1.7 Requirements for licensing or appointing customs personnel are identified and the services they provide are described.
- Range customs agents, authorised clerks, customs carriers.

Outcome 2

Complete customs entry clearance procedures.

Performance criteria

- 2.1 Options for completing customs documentation are identified.
- Range Electronic Data Interchange, Standard Aligned Export Documentation systems, manual systems.
- 2.2 New Zealand Customs Service export and import entries in the prescribed formats are completed.
- 2.3 Documentation that accompanies export and import entries are described.
- Range customs declarations, commercial invoices, bills of lading, certificate of origin, air waybills.
- 2.4 Health and agricultural requirements for specific goods are identified and complied with.
- Range used machinery, biological products, medicines.

Outcome 3

Examine specific proposals for import and export consignments and assess the liability for duties, taxes and refunds.

Performance criteria

- 3.1 Customs excise procedures are outlined and the regulations governing excise duties are identified.
- 3.2 The application of GST to imported and exported goods is explained.
- 3.3 Procedures for processing refunds, remissions and drawback of duty are identified.
- 3.4 The operation of the Customs Deferred Payment Scheme for duty and GST is described.
- 3.5 The provisions for the imposition of dumping and countervailing duties is defined.

Planned review date	31 December 2025
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Status information and last date for assessment for superseded versions

Process	Version	Date	Last Date for Assessment
Registration	1	20 March 1995	31 December 2023
Revision	2	9 January 1998	31 December 2023
Revision	3	16 January 2001	31 December 2023
Rollover and Revision	4	21 May 2010	31 December 2023
Review	5	17 June 2011	31 December 2023
Review	6	27 May 2021	N/A

Consent and Moderation Requirements (CMR) reference	0014
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This CMR can be accessed at <http://www.nzqa.govt.nz/framework/search/index.do>.

Comments on this unit standard

Please contact the MITO New Zealand Incorporated info@mito.org.nz if you wish to suggest changes to the content of this unit standard.