

Title	Provide interpretations, assessments and advice on the Tariff of New Zealand		
Level	6	Credits	10

Purpose	People credited with this unit standard are able to: demonstrate knowledge of the structure, operation and legal basis of the Tariff of New Zealand; demonstrate knowledge of trade agreements that incorporate provisions for entitlement to tariff preference; interpret tariff provisions and classify goods; provide advice on eligibility for duty concessions; and complete valuations of goods for customs duties.
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Classification	Logistics > Freight Forwarding
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Available grade	Achieved
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Guidance Information

- 1 Assessment guidance
This unit standard can be assessed against in a work-based environment, or in a training or education environment if simulated import and export situations are able to be provided, or in a combination of both environments.
- 2 Legal and formal requirements to be complied with include:
Customs and Excise Regulations 2018;
Goods and Services Tax Act 1985;
Dumping and Countervailing Duties Act 1988;
Tariff Act 1988;
Trade (Safeguard Measures) Act 2014;
Customs and Excise Act 2018.
- 3 Information relevant to this unit standard is available from:
Ministry of Business, Innovation and Employment <https://www.mbie.govt.nz/>;
Ministry of Foreign Affairs and Trade <http://www.mfat.govt.nz/>;
New Zealand Legislation <http://www.legislation.govt.nz/>.

Outcomes and performance criteria

Outcome 1

Demonstrate knowledge of the structure, operation and legal basis of the Tariff of New Zealand.

Performance criteria

- 1.1 Legislation that establishes the legal basis of the Tariff of New Zealand is identified and legal provisions are outlined.
- 1.2 The method of protection applying to New Zealand through the Tariff of New Zealand is determined.
- 1.3 The roles of the World Customs Organisation and the Harmonised System of Customs procedures are defined in relation to the structure of the Tariff of New Zealand.
- 1.4 The extent and operation of import licensing and import quota controls are assessed in relation to the operation of the Tariff of New Zealand.
- 1.5 A comparison is made of the structural outcomes of the Harmonised System of Customs procedures and the Tariff of New Zealand.

Outcome 2

Demonstrate knowledge of trade agreements that incorporate provisions for entitlement to tariff preference.

Performance criteria

- 2.1 Trade agreements that contain multilateral commitments, bilateral commitments and a generalised system of preference are identified and entitlement to preference is established.
- 2.2 Regulations governing entitlement to preference, including rules of origin and certificates of origin, are outlined.

Outcome 3

Interpret tariff provisions and classify goods.

Performance criteria

- 3.1 Documentation of goods is considered, general rules and explanatory notes for the interpretation of the tariff are applied, and goods are classified in accordance with the provisions of the Tariff of New Zealand.
- 3.2 Procedures and processes for obtaining a tariff classification opinion through the New Zealand Customs Service are identified.
- 3.3 Avenues and procedures for appealing against tariff classification opinions are identified.

Outcome 4

Provide advice on eligibility for duty concessions.

Performance criteria

- 4.1 The customs tariff list of concession approvals and decisions is analysed and entitlements for products to concessions are assessed and advised.
- 4.2 Procedures for making applications for duty concessions for products not covered by the customs tariff list are identified and advised.
- 4.3 The role of the Temporary Safeguard Authority is defined and advised in terms of granting tariff relief.

Outcome 5

Complete valuations of goods for customs duties.

Performance criteria

- 5.1 The basis for valuation of goods on which customs duty is payable is established.
- 5.2 Customs legislation and regulations are identified in relation to valuation method, documentation, valuation appeals, rates of exchange, compulsory purchase and exemptions.
- 5.3 Valuations are calculated on goods for customs duty and GST that comply with the basis, legislation and regulations governing the valuation of goods.
- 5.4 Advice is provided on legislation, regulations and the basis of valuation of goods for customs duties and GST.

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