

# Open Awards Qualification Unit



This unit forms part of a regulated qualification.

## 1 Unit Details

Unit Title:	Exporting Goods within Supply Chain Logistics
QAC Code:	H/618/2496
Level:	3
Credit Value:	3
Minimum GLH:	22

## 2 Learning Outcomes and Criteria

Learning Outcome (The Learner will):	Assessment Criterion (The Learner can):
1. Understand the range of goods that are exported	1.1 Identify the range of goods that are exported to your country
	1.2 Explain the how exported goods impact your country's economy
	1.3 Discuss the concept of duty (taxation) of exported goods
	1.4 Evaluate two different exported goods to your country and discuss their impact on both the economy and duty (taxation)
2. Understand the role of Customs in relation to exporting goods	2.1 Discuss the role of the Customs Government Department in your country regarding the exporting process
	2.2 Explain how the Customs Government Department in your country monitors and documents the exporting process
	2.3 Evaluate how the Customs Government Department in your country processes may differ depending on the goods being exported
3. Understand how to calculate duty (taxation)	3.1 Explain how duty of goods is calculated in your own country
	3.2 Generate three calculations for duty
	3.3 Explain the impact of duty on the pricing structure within the supply chain
4. Understand how to manage the risks associated with exporting goods	4.1 Explain the risks associated with exporting goods
	4.2 Discuss how these can be addressed and managed effectively

### **Learning Outcome 1 - Indicative Content**

Learners should be able to discuss a wide variety of goods that are exported to the country including but not limited to Beers, Wines and Spirits, food (perishable and non-perishable, electronic goods, agricultural (live and arable) etc.

They should be looking at these goods in relation to their country's GDP and the impact on the economy, jobs, lifestyle etc.

Learners should then be looking at the taxation of exported goods and how this is accounted for within the SCM and prices to the consumer.

Finally, learners will bring this knowledge together by comparing two exported goods and explaining why they have chosen the goods, how they are taxed and their impact on the wider economy of their country.

### **Learning Outcome 2 - Indicative Content**

Learners should be exploring the role of Customs (and excise) in their country. They should be able to name the department (ie in the UK HMRC), its functions and its powers and limitations.

Learners should have a good understanding of Customs in their country in relation to the process and paperwork used when exporting goods. It would be good here to perhaps track two specific goods and how these are processed through the Customs departments.

Finally, learners will then compare and contrast another two goods and how these are processed looking at the advantages and disadvantages and risks involved.

### **Learning Outcome 3 - Indicative Content**

Learners should choose three exported goods (ie food, drinks, electronics etc) and then work through how to calculate the duty on these, showing how these are calculated (learners can use goods already discussed in LO 2).

Finally, learners should consider the impact of duty and how this is accounted for and passed onto the customer and at each stage of forwarding.

### **Learning Outcome 4 - Indicative Content**

Learners spend this final learning outcome looking at the risks associated with exporting goods. Again learners can use goods discussed in previous LO's. Risks could include (but not limited to) political, economic, social and technological (PEST), as well as operational factors, geographical and security. They should consider at least two goods that are exported to basis their explanations around and give examples.

Finally, learners should consider how these risks can be effectively managed to eliminate risks, as far as possible. Again learners should consider at least two goods and give examples of risk management.