



Australian Government

Assessment Requirements for PSPREV006

Evaluate returns-based taxes

Release: 1

Assessment Requirements for PSPREV006 Evaluate returns-based taxes

Modification History

Release	Comments
1	<p>These Assessment Requirements were released in PSP Public Sector Training Package release 1.0 and meet the Standards for Training Packages.</p> <ul style="list-style-type: none"> Assessment Requirements created drawing upon specified assessment information from superseded unit

Performance Evidence

Evidence required to demonstrate competence must satisfy all of the requirements of the elements and performance criteria. If not otherwise specified the candidate must demonstrate evidence of performance of the following on at least one occasion.

- navigating complex and formal documents and applying them to the assessment of returns-based taxes
- researching and maintaining information related to returns-based taxes
- identifying clerical, numerical and other errors
- communicating with others involving exchanges of complex information relating to returns-based taxes
- providing clear information to customers about their obligations and tax liabilities
- using technology to conduct research, make enquiries, review available data, access legislative requirements and record outcomes
- applying environmental and work health and safety procedures to administrative work and when dealing with customers

Knowledge Evidence

Evidence required to demonstrate competence must satisfy all of the requirements of the elements and performance criteria. If not otherwise specified the depth of knowledge demonstrated must be appropriate to the job context of the candidate.

- legislation, regulations, rulings and Commissioner's practices relating to returns-based taxes
- taxable items and/or elements, liability, deductions or exemptions under the legislation
- taxable thresholds for returns-based tax and the application of sliding scales
- legislative decision-making process

- confidentiality provisions

Assessment Conditions

This unit contains no specific industry-mandated assessment conditions. Guidance on suggested and recommended conditions and methods can be found in the Implementation Guide.

Assessors must satisfy the NVR/AQTF mandatory competency requirements for assessors.

Links

Companion Volume implementation guides are found in VETNet -

<https://vetnet.gov.au/Pages/TrainingDocs.aspx?q=bebbece7-ff48-4d2c-8876-405679019623>

Companion Volume implementation guides are found in VETNet -

<https://vetnet.gov.au/Pages/TrainingDocs.aspx?q=bebbece7-ff48-4d2c-8876-405679019623>

Companion Volume implementation guides are found in VETNet -

<https://vetnet.gov.au/Pages/TrainingDocs.aspx?q=bebbece7-ff48-4d2c-8876-405679019623>