![Australian Government]

PSPREV006 Evaluate returns-based taxes

Release: 1

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Modification History

Release	Comments
1	This unit was released in PSP Public Sector Training Package release 1.0 and meets the Standards for Training Packages.
	This unit supersedes and is equivalent to PSPREV406A Evaluate returns-based taxes.
	• Unit code updated • Content and formatting updated to comply with new standards • All PC transitioned from passive to active voice

Application

This unit describes the skills required to evaluate returns-based taxes. It includes confirming key features of returns-based taxes, processing enquiries relating to returns-based taxes, assessing returns and dealing with complaints.

This unit applies to those working to evaluate returns-based taxes.

The skills and knowledge described in this unit must be applied within the legislative, regulatory and policy environment in which they are carried out. Organisational policies and procedures must be consulted and adhered to.

Those undertaking this unit would work independently, performing complex tasks in familiar contexts.

No licensing, legislative or certification requirements apply to unit at the time of publication.

Competency Field

Revenue administration

Elements and Performance Criteria

ELEMENTS	PERFORMANCE CRITERIA
Elements describe the essential outcomes	Performance criteria describe the performance needed to demonstrate achievement of the element. Where bold italicised text is used, further information is detailed in the range of conditions section.

1. Confirm key features of returns-based taxes	1.1 Access and use current and comprehensive information to maintain knowledge and expertise in returns-based taxation matters and to ensure consistency of application.
	1.2 Clarify purpose and scope of returns-based taxes.
	1.3 Confirm registration, cancellation and maintenance of customer data.
2. Process enquiries relating to returns-based taxes	2.1 Explain taxable items, liability, exemptions and rebates or relief, tailoring communication to suit diverse customer needs.
	2.2 Identify and communicate taxable thresholds and current rates of taxation to customers.
	2.3 Explain requirements for lodgement of returns and payment of taxes.
	2.4 Defer complex enquiries if necessary until information can be clarified, confirmed or referred to senior and specialist staff.
	2.5 Provide clear information to customers to enable them to understand their tax obligations.
3. Assess returns	3.1 Confirm returns and payment as correct, and deal with returns.
	3.2 Identify problems with payments, check returns for clerical or other errors and confirm or remit associated penalties.
	3.3 Obtain and complete formal records for returns requiring further investigation, and refer for further action.
	3.4 Process refunds where over-payments are received.
4. Deal with complaints	4.1 Deal with complaints by taxpayers and record and notify of decisions.
	4.2 Explain to taxpayers their rights to have the decision reviewed if they are dissatisfied with the decision.
	4.3 Deal with complaints relating to deficiencies in operational systems.

Foundation Skills

Foundation skills are embedded within the elements and performance criteria of this unit.

Unit Mapping Information

This unit supersedes and is equivalent to PSPREV406A Evaluate returns-based taxes.

Links

Companion Volume implementation guides are found in VETNet - https://vetnet.gov.au/Pages/TrainingDocs.aspx?q=bebbece7-ff48-4d2c-8876-405679019623

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