



Australian Government

Assessment Requirements for PSPREV015

Evaluate returns-based taxes

Release: 1

Assessment Requirements for PSPREV015 Evaluate returns-based taxes

Modification History

Supersedes and is equivalent to PSPREV006 Evaluate returns-based taxes.

Performance Evidence

Evidence of the ability to complete tasks outlined in elements and performance criteria of this unit in the context of the job role, and on at least one occasion:

- research and maintain information about returns-based taxes
- identify clerical, numerical and other errors
- communicate with others on matters involving exchanges of complex information about returns-based taxes
- provide clear information to customers about their obligations and tax liabilities
- use technology to conduct research, make enquiries, review available data, access legislative requirements and record outcomes.

Knowledge Evidence

Demonstrated knowledge required to complete the tasks outlined in elements and performance criteria of this unit:

- legislation, regulations, rulings and commissioner practices relating to returns-based taxes
- taxable items and 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

Skills must be demonstrated in the workplace or in a simulated environment that reflects workplace conditions.

Assessment must ensure access to:

- legislation, regulations, rulings, commissioner practices and other applicable case law relating to returns-based taxes
- legislative decision-making process
- organisational procedures and protocols for returns-based taxes
- information systems, equipment and resources of the working environment.

Assessors must satisfy the Standards for Registered Training Organisations' 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>