



**Australian Government**

# **PSPREV015 Evaluate returns-based taxes**

**Release: 1**

# PSPREV015 Evaluate returns-based taxes

## Modification History

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

## Application

This unit describes the performance outcomes, skills and knowledge required to evaluate returns-based taxes.

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

The skills in this unit must be applied in accordance with Commonwealth and State or Territory legislation, Australian standards and industry codes of practice.

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

## Pre-requisite Unit

Nil

## Competency Field

Revenue administration

## Elements and Performance Criteria

### ELEMENTS

*Elements describe the essential outcomes*

1. Confirm key features of returns-based taxes.

### PERFORMANCE CRITERIA

*Performance criteria describe the performance needed to demonstrate achievement of the element.*

- 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.

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| 2. Process enquiries relating to returns-based taxes. | <p>2.1. Explain taxable items, liability, exemptions and rebates or relief, tailoring communication to suit diverse customer needs.</p> <p>2.2. Identify and communicate taxable thresholds and current rates of taxation to customers.</p> <p>2.3. Explain requirements for lodgement of returns and payment of taxes.</p> <p>2.4. Defer complex enquiries, if necessary, until information can be clarified, confirmed or referred to senior and specialist staff.</p> <p>2.5. Provide clear information to customers to enable them to understand their tax obligations.</p> |
| 3. Assess returns.                                    | <p>3.1. Confirm returns and payment as correct, and deal with returns.</p> <p>3.2. Identify problems with payments, check returns for clerical or other errors and confirm or remit associated penalties.</p> <p>3.3. Obtain and complete formal records for returns requiring further investigation and refer for further action.</p> <p>3.4. Process refunds where over-payments are received.</p>  |
| 4. Deal with complaints.                              | <p>4.1. Process complaints in accordance with procedures, record decisions and notify taxpayers.</p> <p>4.2. Explain to taxpayers their rights to have the decision reviewed if they are dissatisfied with the decision.</p> <p>4.3. Deal with complaints relating to deficiencies in operational systems in accordance with organisational procedures.</p>   |

## Foundation Skills

Foundation skills essential to performance in this unit, but not explicit in the performance criteria are listed here, along with a brief context statement.

### SKILLS

### DESCRIPTION

Reading skills to:

- navigate and interpret complex formal documents.

Numeracy skills to:

- read and apply numerical data in familiar frameworks related to tax calculations
- identify discrepancies and calculate adjustments in payments within prescribed parameters.

## Unit Mapping Information

Supersedes and is equivalent to PSPREV006 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>