Australian Government

Assessment Requirements for PSPREV016 Determine land tax liability

Release: 1

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Modification History

Supersedes and is equivalent to PSPREV007 Determine land tax liability.

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 data sources and information about land tax requirements
- interpret land title searches
- calculate and confirm accuracy of land tax assessments
- communicate with others on matters involving exchanges of complex information about land tax liability and exemptions
- use technology to locate land tax requirements, conduct research, make enquiries, review available data, access legislative requirements, issue assessments 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 land tax
- valuations processes
- land ownership, characteristics and usage requirements
- tax-free thresholds for land tax and the application of sliding scales of tax rates
- liability criteria, exemptions and rebates or relief for land tax
- 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 land tax
- legislative decision-making process
- organisational procedures and protocols for land tax assessments
- 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