

Australian Government

# Assessment Requirements for PSPREV018 Administer levies, fines and other taxes

Release: 1

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#### **Modification History**

Supersedes and is equivalent to PSPREV009 Administer levies, fines and other 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 information about the application of levies, fines and other taxes
- calculate and confirm accuracy of assessments
- communicate with others on matters involving exchanges of complex information about liability, exemptions, remissions and reductions
- use technology to locate requirements and schedules, 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 levies, fines and other taxes
- situations where levies, fines and other taxes apply
- liability, exemptions, remissions and reductions relevant to different levies, fines and other taxes
- application of sliding scales or other structures of rates for levies, fines and other taxes
- 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 levies, fines and other taxes
- legislative decision-making process
- organisational procedures and protocols relating to levies, fines and other 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