



Australian Government

PSPREV018 Administer levies, fines and other taxes

Release: 1

PSPREV018 Administer levies, fines and other taxes

Modification History

Supersedes and is equivalent to PSPREV009 Administer levies, fines and other taxes.

Application

This unit describes the performance outcomes, skills and knowledge required to administer levies, fines and other 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. Assess liability for payment of levies, fines and other taxes.

PERFORMANCE CRITERIA

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

- 1.1. Identify and confirm situations that attract imposition of levies, fines and other taxes.
- 1.2. Identify and confirm exemptions.
- 1.3. Identify situations where concessions, or remission of or reduction in liability, may apply.
- 1.4. Confirm and evaluate facts applicable to situation.
- 1.5. Identify and apply criteria for assessing liability.

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| 2. Determine amount payable. | 2.1. Locate and consult information and schedules to determine rate, penalty or interest applicable.
2.2. Apply exemptions, remissions or reductions.
2.3. Apply applicable rates to confirm assessments of liability.
2.4. Complete documentary requirements. |
| 3. Deal with enquiries and complaints. | 3.1. Process enquiries and complaints in accordance with procedures.
3.2. Record decisions and notify customers.
3.3. Explain payment options, due dates and record-keeping requirements, tailoring communication to suit diverse customer needs.
3.4. Explain to customers their rights to have decisions reviewed if they are dissatisfied. |

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 the calculation of levies, fines and other taxes.

Unit Mapping Information

Supersedes and is equivalent to PSPREV009 Administer levies, fines and other taxes.

Links

Companion Volume implementation guides are found in VETNet -

<https://vetnet.gov.au/Pages/TrainingDocs.aspx?q=bebbece7-ff48-4d2c-8876-405679019623>