



Australian Government

Department of Education, Employment and Workplace Relations

PSPREV408A Determine stamp duties

Release 3

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Modification History

Release	TP Version	Comments
3	PSP12V1	Unit descriptor edited.
2	PSP04V4.2.	Layout adjusted. No changes to content.
1	PSP04V4.1	Primary release.

Unit Descriptor

This unit covers the determination of stamp duties imposed on various documents ('instruments') and transactions.

In practice, determining stamp duties overlaps with other generalist or specialist work activities, such as acting ethically, applying government processes, communicating, delivering client service, and gathering and analysing information. Co-assessment with units of competency addressing these other activities could be considered.

No licensing, legislative, regulatory or certification requirements apply to this unit at the time of endorsement.

Application of the Unit

In the workplace, staff maintain an up-to-date knowledge of the range of legislation, regulations, rulings and Commissioner's practices relating to stamp duties. They typically apply liability and eligibility criteria, exemptions, concessions, and the different rates that apply to a range of instruments and transactions, such as transfers, agreements to purchase real estate, business assets and other business properties. In assessing stamp duties, staff must apply general principles from the legislation that assist them to navigate the complexity of the stamp duties regime.

Licensing/Regulatory Information

Not applicable.

Pre-Requisites

Not applicable.

Employability Skills Information

This unit contains employability skills.

Elements and Performance Criteria Pre-Content

Elements are the essential outcomes of the unit of competency.

Performance criteria describe the required performance needed to demonstrate achievement of the element. Where ***bold italicised*** text is used, further information is detailed in the range statement. Assessment of performance is to be consistent with the evidence guide.

Elements and Performance Criteria

ELEMENT

PERFORMANCE CRITERIA

1. Identify legislative, regulatory and procedural requirements relating to stamp duties

- 1.1 Up-to-date knowledge is maintained of the range of legislation, regulations, rulings, *Commissioner's practices* and organisational procedures relating to *instruments and transactions* that generally attract *duties*.
- 1.2 Rates and thresholds that apply to calculation of stamp duties are located and confirmed as current, relative to the liability date.
- 1.3 Eligibility and liability criteria related to stamp duties are identified and confirmed in accordance with legislation, regulations, rulings and Commissioner's practices to ensure consistency of interpretation and application.
- 1.4 Exemptions and concessions related to instruments, transactions or organisations are identified and confirmed in accordance with legislation, regulations, rulings and Commissioner's practices.

2. Assess stamp duties

- 2.1 Instruments and transactions liable for duty are identified in accordance with the legislation.
- 2.2 Instruments and transactions exempt from duty or eligible for concessions are identified in accordance with legislation and explained to customers in accordance with their requests.
- 2.3 *General principles* affecting stamp duties are implemented to ensure correct duty is applied.
- 2.4 Parties liable to pay duty are identified and date of liability is confirmed in accordance with legislation, regulations, rulings and Commissioner's practices.
- 2.5 Lodgement and due dates are confirmed and any interest or penalties incurred for late lodgement or payment are applied in accordance with legislation, regulations, rulings and Commissioner's practices.
- 2.6 Rates of duty are applied, assessment is confirmed and decision is recorded in accordance with legislation, regulations, *rulings* and Commissioner's practices.

3. Assess and process enquiries and complaints

- 3.1 Enquiries and complaints by taxpayers are dealt with, and decisions recorded and notified in accordance with legislation, regulations and organisational procedures.
- 3.2 If taxpayers are dissatisfied with the decision, their rights to have the decision reviewed are explained in accordance with legislation and organisational procedures.

Required Skills and Knowledge

This section describes the essential skills and knowledge and their level, required for this unit.

Required skills:

Look for evidence that confirms skills in:

- interpreting complex legislation, judicial decisions, rulings, Commissioner's practices and related materials and applying them to stamp duty determinations
- researching information related to stamp duties
- literacy to interpret and explain legal language
- numeracy to confirm accuracy of duties applied to various instruments and transactions
- communicating with others involving exchanges of complex information relating to stamp duties
- using technology to conduct research, make enquiries, review available data, access legislative requirements and record outcomes
- responding to diversity, including gender and disability
- applying environmental and occupational health and safety procedures to administrative work and when dealing with customers

Required knowledge:

Look for evidence that confirms knowledge and understanding of:

- range of legislation, regulations, rulings and Commissioner's practices relating to stamp duty requirements
- general principles from legislation that assist in ascertaining nature of instruments and transactions and how the stamp duty regime is to be applied
- legislative changes and why they occur
- legislative decision making process
- confidentiality provisions

Evidence Guide

The Evidence Guide specifies the evidence required to demonstrate achievement in the unit of competency as a whole. It must be read in conjunction with the unit descriptor, performance criteria, The range statement and the Assessment Guidelines for the Public Sector Training Package.

Units to be assessed together

Co-assessed units that may be assessed with this unit to increase the efficiency and realism of the assessment process include:

- PSPETHC401A Uphold and support the values and principles of public service
- PSPGOV422A Apply government processes
- PSPGOV412A Use advanced workplace communication strategies
- PSPGOV402B Deliver and monitor service to clients
- PSPGOV406B Gather and analyse information.

Overview of evidence requirements

In addition to integrated demonstration of the elements and their related performance criteria, look for evidence that confirms:

- knowledge requirements of this unit
- skill requirements of this unit
- application of employability skills as they relate to this unit.

The assessment environment should not disadvantage the candidate and where the person has a disability the principle of reasonable adjustment should be applied during assessment.

Resources required to carry out assessment

These resources include:

- government legislation, regulations, rulings, Commissioner's practices and other applicable case law relating to stamp duties
- organisational procedures and protocols relating to stamp duties
- legislative decision making process
- scenarios and case studies to capture the range of situations likely to be encountered when determining stamp duties
- access to relevant systems.

Where and how to assess evidence

Valid assessment of this unit requires:

- a workplace environment or one that closely resembles normal work practice and replicates the range of conditions likely to be encountered when determining stamp duties, including coping with difficulties, irregularities and breakdowns in routine
- determination of stamp duties relating to a range of three or

more contexts or occasions, over time.

Assessment methods should reflect but not exceed workplace demands, such as literacy, and the needs of individuals who might be disadvantaged.

Assessment methods suitable for valid and reliable assessment of this unit must use authenticated evidence from the workplace and/or training courses and may include a combination of two or more of:

- workplace projects
- simulation or role plays
- case studies and scenarios
- observation
- portfolios.

The assessment environment should not disadvantage the candidate and where the person has a disability the principle of reasonable adjustment should be applied during assessment.

For consistency of assessment

Evidence must be gathered over time in a range of contexts to ensure the person can achieve the unit outcome and apply the competency in different situations or environments.

Range Statement

The range statement provides information about the context in which the unit of competency is carried out. The variables cater for differences between States and Territories and the Commonwealth, and between organisations and workplaces. They allow for different work requirements, work practices and knowledge. The range statement also provides a focus for assessment. It relates to the unit as a whole. Text in *italics* in the Performance criteria is explained here.

Commissioner's practices may include:

- practices designated by Commissioner of Revenue or Australian Taxation Commissioner
- Commissioner's Guidelines and Circulars
- practice directions
- public guidelines
- public practices
- Treasurer's directions
- business rules
- circulars
- operating policies
- technical and procedural instructions

Instruments and transactions may include:

- conveyances
- transfers
- leases
- assignment of leases
- licences
- transfer of licences
- insurance policies
- sales of real and other property
- sale of businesses
- surrenders
- mortgages and charges over property
- multi-jurisdictional mortgages
- trust deeds, partnership agreements and related dealings
- motor vehicle registrations and transfers
- statutory declarations
- any other document that relates to transfer of a property (e.g. receipt)

Duties may be levied on:

- contracts and agreements
- land transactions
- other property transactions
- transfers

General principles may include:

- insurance
- motor vehicles
- statutory licences
- partnerships and trust acquisitions
- assessment of substance rather than form of an instrument
- contingency principle which allows tax to be levied on contingencies that have not yet occurred
- leading and principal object rule
- several distinct matters principle
- aggregation of values or considerations to overcome contract splitting to reduce duty payable
- determining of value of property
- nomination of agent

Rulings may include:

- revenue rulings
- tax rulings
- public rulings
- circulars
- Commissioner's determinations

Unit Sector(s)

Not applicable.

Competency field

Revenue Administration.