



Australian Government

Department of Education, Employment and Workplace Relations

PSPREV409A Administer levies, fines and other taxes

Revision Number: 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 knowledge and skills to administer levies, fines and other taxes. In practice, administering levies, fines and other taxes overlaps with other generalist or specialist work activities, such as acting ethically, applying government processes, communicating, 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 typically confirm and evaluate situations where levies, fines and other taxes apply; apply criteria and exemptions contained in legislation, regulations, rulings and Commissioner's practices; and evaluate requests for exemptions, concessions, remissions and reductions if applicable.

Staff require a sound knowledge of the legislative requirements related to levies, fines and other taxes and the skill to apply rates (sliding scale or otherwise) or penalties to determine amounts payable. In addition, they must deal with complaints and enquiries, providing information and explanation of both the assessment and any further action customers may take if dissatisfied with the decision.

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. Assess liability for payment of levies, fines and other taxes	1.1 Situations that attract imposition of <i>levies, fines and other taxes</i> are identified and confirmed in accordance with legislation, regulations, <i>rulings</i> and <i>Commissioner's practices</i> . 1.2 <i>Exemptions</i> are identified or confirmed in accordance with legislation, regulations, rulings and Commissioner's practices. 1.3 Situations are identified where concessions, or remission of or reduction in liability may apply. 1.4 Facts applicable to situation are confirmed and evaluated. 1.5 Criteria for assessing liability are identified and applied in accordance with legislation, regulations, rulings and Commissioner's practices.
2. Determine amount payable	2.1 Information and schedules are located and consulted to determine rate, penalty or interest applicable. 2.2 Exemptions, <i>remissions or reductions</i> are applied in accordance with legislation, regulations, rulings, Commissioner's practices and relevant case law. 2.3 Applicable rates are applied in accordance with legislation and regulations, to confirm assessments of liability. 2.4 <i>Documentary requirements</i> are completed in accordance with legislation and organisational procedures.
3. Deal with enquiries and complaints	3.1 Enquiries are dealt with in accordance with organisational procedures. 3.2 Payment options, due dates and record-keeping requirements are explained, tailoring communication to suit diverse customer needs. 3.3 <i>Complaints</i> are dealt with and decisions recorded and notified in accordance with legislation, regulations and organisational procedures. 3.4 If customers are dissatisfied with a decision, their rights to have decision reviewed are explained in accordance with 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:

- navigating complex legislation, judicial decisions, rulings, Commissioner's practices and related materials and applying them to situations relating to levies, fines and other taxes
- researching information related to application of levies, fines and other taxes
- numeracy to confirm accuracy of assessments
- communicating with others involving exchanges of complex information relating to liability, exemptions, remissions and reductions
- dealing with complaints and difficult customers
- using technology to locate requirements and schedules, conduct research, make enquiries, review available data, access legislative requirements and record outcomes
- responding to diversity, including gender and disability, in the context of dealing with requirements of levies, fines and other taxes (this may involve accessing interpreter services if necessary)
- applying environmental, sustainability 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:

- legislation, regulations, rulings and Commissioner's 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

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
- PSPGOV402B Deliver and monitor service to clients
- PSPGOV422A Apply government processes
- PSPGOV412A Use advanced workplace communication strategies
- 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 levies, fines and other taxes
- organisational procedures and protocols relating to levies, fines and other taxes
- scenarios and case studies to capture the range of situations likely to be encountered when administering levies, fines and other taxes
- 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 administering levies, fines and other taxes, including coping with difficulties, irregularities and breakdowns in routine
- administration of levies, fines and other taxes 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 ***bold italics*** in the Performance criteria is explained here.

Levies, fines and other taxes may include:

- community ambulance cover levy
- fire services levy
- emergency services levy
- fire and emergency services levy
- health insurance levy
- Medicare levy
- agricultural protection scheme
- parking space levy
- metropolitan regional improvement tax
- city centre marketing and improvement levy
- fuel subsidies
- speeding fines
- red light camera fines
- parking fines
- council infringement fines
- court imposed fines

Rulings may include:

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

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

Exemptions may include:

- threshold exemptions
- pensioner exemptions
- farming shed exemptions
- pump exemptions
- exemptions under retail parking levy

Remissions or reductions may include:

- land usage
- regional area
- single farming enterprise
- contiguous land
- concessions
- business rules
- reasonable care
- matters beyond control of customer
- first offence applications
- driving offences
- government remissions

Documentary requirements may include:

- record keeping
- report writing
- correspondence
- approved forms
- required supporting documentation
- photographic evidence
- speed and traffic light cameras
- imaging of returns and correspondence
- formal notices of service to produce (for court proceedings)

Complaints may include:

- objections, e.g. those relating to community ambulance levy

Unit Sector(s)

Not applicable.

Competency field

Revenue Administration.