



**Australian Government**

# **PSPBDR005 Calculate taxes, fees and charges**

**Release: 1**

## PSPBDR005 Calculate taxes, fees and charges

### Modification History

| Release | Comments                                                                                                                                                                                                                                                                                                                                                                                                                                |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <p>This unit was released in PSP Public Sector Training Package release 1.0 and meets the Standards for Training Packages.</p> <p>This unit supersedes and is equivalent to PSPBORD305A Calculate taxes, fees and charges.</p> <ul style="list-style-type: none"><li>• Unit code updated</li><li>• Content and formatting updated to comply with the new standards</li><li>• All PC transitioned from passive to active voice</li></ul> |

### Application

This unit describes the skills required to determine liability to pay taxes, fees and charges and calculate amounts payable. It includes assessing goods and documents for liability; calculating taxes, fees and charges; and completing transaction records.

This unit applies to those working with goods and documents where taxes may be applicable.

The skills and knowledge described in this unit must be applied within the legislative, regulatory and policy environment in which they are carried out. Organisational policies and procedures must be consulted and adhered to.

Those undertaking this unit would work independently, performing routine tasks in a familiar context.

No licensing, legislative or certification requirements apply to unit at the time of publication.

### Competency Field

Border protection

### Elements and Performance Criteria

| ELEMENTS                                 | PERFORMANCE CRITERIA                                                                                                                                                                                    |
|------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Elements describe the essential outcomes | Performance criteria describe the performance needed to demonstrate achievement of the element. Where bold italicised text is used, further information is detailed in the range of conditions section. |

|                                                                 |                                                                                                                                                                                                                                              |
|-----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1. Assess goods and documents for duty and tax liability</b> | 1.1 Examine goods and documents.<br>1.2 Determine class of taxes, fees or charges.<br>1.3 Determine the value.<br>1.4 Determine liability to pay taxes, fees and charges.<br>1.5 Determine the rate of taxes, fees and charges.              |
| <b>2. Calculate taxes, fees and charges</b>                     | 2.1 Use relevant systems to assess amounts payable.<br>2.2 Make calculations accurately and check for consistency                                                                                                                            |
| <b>3. Complete transaction records</b>                          | 3.1 Complete records of transaction clearly and accurately, and identify all relevant information.<br>3.2 Issue transaction records in accordance with standard operating procedures.<br>3.3 Retain and store copies of transaction records. |

## Foundation Skills

Foundation skills are embedded within the elements and performance criteria of this unit.

## Unit Mapping Information

This unit supersedes and is equivalent to PSPBORD305A Calculate taxes, fees and charges.

## Links

Companion Volume implementation guides are found in VETNet -  
<https://vetnet.gov.au/Pages/TrainingDocs.aspx?q=bebbece7-ff48-4d2c-8876-405679019623>

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