



Australian Government

PSPREV007 Determine land tax liability

Release: 1

PSPREV007 Determine land tax liability

Modification History

Release	Comments
1	This unit was released in PSP Public Sector Training Package release 1.0 and meets the Standards for Training Packages. This unit supersedes and is equivalent to PSPREV407A Determine land tax liability. • Unit code updated • Content and formatting updated to comply with new standards • All PC transitioned from passive to active voice

Application

This unit describes the skills required to assess liability and determination of land tax. It includes confirming key features of land tax, determining land tax and assessing and processing enquiries and complaints.

This unit applies to those working to determine land tax liability.

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 complex tasks in familiar contexts.

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

Competency Field

Revenue administration

Elements and Performance Criteria

ELEMENTS	PERFORMANCE CRITERIA
Elements describe the essential	Performance criteria describe the performance needed to demonstrate achievement of the element. Where bold italicised text is used,

outcomes	further information is detailed in the range of conditions section.
1. Confirm key features of land tax	1.1 Access and use current and comprehensive information is to maintain knowledge and expertise in land tax matters and to ensure consistency of application. 1.2 Confirm type of land, usage and ownership. 1.3 Identify liable owners or users at the date of liability. 1.4 Identify value of land. 1.5 Identify and apply criteria for assessing liability for land tax. 1.6 Identify exemptions and any concessions, rebates or relief.
2. Determine land tax	2.1 Confirm liability for land-based tax. 2.2 Identify applicable land-based tax rates using legislation and regulations, and apply to confirm land-based tax assessments. 2.3 Update customer information to indicate activities undertaken and completed.
3. Assess and process enquiries and complaints	3.1 Deal with enquiries relating to payment of notices of assessment. 3.2 Explain payment options and due dates for notices, tailoring communication to suit diverse customer needs. 3.3 Assess complaints relating to payments, interest, penalties, rebates or exemptions claimed by customers and record decisions and notify. 3.4 Explain to customers their rights to have the decision reviewed if they are dissatisfied with the decision.

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 PSPREV407A Determine land tax liability.

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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Assessment Requirements for PSPREV007 Determine land tax liability

Modification History

Release	Comments
1	These Assessment Requirements were released in PSP Public Sector Training Package release 1.0 and meet the Standards for Training Packages. • Assessment Requirements created drawing upon specified assessment information from superseded unit

Performance Evidence

Evidence required to demonstrate competence must satisfy all of the requirements of the elements and performance criteria. If not otherwise specified the candidate must demonstrate evidence of performance of the following on at least one occasion.

- interpreting complex legislation, judicial decisions, rulings, Commissioner's practices and related materials and applying them to land tax situations
- researching data sources and information related to land tax requirements
- interpreting land title searches
- numeracy to confirm accuracy of land tax assessments
- communicating with others involving exchanges of complex information relating to land tax liability and exemptions
- using technology to locate land tax requirements, conduct research, make enquiries, review available data, access legislative requirements, issue assessments and record outcomes
- applying environmental and work health and safety procedures to administrative work and when dealing with customers

Knowledge Evidence

Evidence required to demonstrate competence must satisfy all of the requirements of the elements and performance criteria. If not otherwise specified the depth of knowledge demonstrated must be appropriate to the job context of the candidate.

- legislation, regulations, rulings and Commissioner's practices relating to land tax
- valuations
- land ownership, characteristics and usage requirements
- tax-free thresholds for land tax and the application of sliding scales of tax rates
- liability criteria, exemptions and rebates or relief for land tax

- legislative decision-making process
- confidentiality provisions

Assessment Conditions

This unit contains no specific industry-mandated assessment conditions. Guidance on suggested and recommended conditions and methods can be found in the Implementation Guide.

Assessors must satisfy the NVR/AQTF mandatory competency requirements for assessors.

Links

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