



Australian Government

PSPREV009 Administer levies, fines and other taxes

Release: 1

PSPREV009 Administer levies, fines and other taxes

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 PSPREV409A Administer levies, fines and other taxes. • 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 administer levies, fines and other taxes. It includes assessing liability for payment of levies, fines and other taxes, determining the amount payable and dealing with enquiries and complaints.

This unit applies to those working in roles where the administration of levies, fines and other taxes is required.

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. Assess liability for payment of levies, fines and other taxes	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.
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 Deal with enquiries. 3.2 Explain payment options, due dates and record-keeping requirements, tailoring communication to suit diverse customer needs. 3.3 Deal with complaints, record and notify decisions. 3.4 Explain to customers their rights to have decisions reviewed if they are dissatisfied with a 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 PSPREV409A 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>

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Assessment Requirements for PSPREV009 Administer levies, fines and other taxes

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.

- 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
- using technology to locate requirements and schedules, conduct research, make enquiries, review available data, access legislative requirements and record outcomes
- applying environmental, sustainability 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 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

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.

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