



Australian Government

PSPREV016 Determine land tax liability

Release: 1

PSPREV016 Determine land tax liability

Modification History

Supersedes and is equivalent to PSPREV007 Determine land tax liability.

Application

This unit describes the performance outcomes, skills and knowledge required to assess liability and make land tax determinations.

Those undertaking this unit work independently, performing complex tasks in familiar contexts.

The skills in this unit must be applied in accordance with Commonwealth and State or Territory legislation, Australian standards and industry codes of practice.

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

Pre-requisite Unit

Nil

Competency Field

Revenue administration

Elements and Performance Criteria

ELEMENTS

Elements describe the essential outcomes

1. Confirm key features of land tax.

PERFORMANCE CRITERIA

Performance criteria describe the performance needed to demonstrate achievement of the element.

- 1.1. Access and use current and comprehensive information 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.

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| 2. Determine land tax. | 2.1. Confirm liability for land tax based on assessment of information.
2.2. Identify applicable land tax rates using legislation and regulations and apply to confirm land tax assessments.
2.3. Update customer information to indicate activities undertaken and completed. |
| 3. Assess and process enquiries and complaints. | 3.1. Process enquiries about payment of notices of assessment in accordance with organisational procedures.
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 based on information provided.
3.4. Record decisions and notify customers.
3.5. Explain to customers their rights to have the decision reviewed if they are dissatisfied. |

Foundation Skills

Foundation skills essential to performance in this unit, but not explicit in the performance criteria are listed here, along with a brief context statement.

SKILLS	DESCRIPTION
Reading skills to:	access and interpret complex formal documents applicable to land tax situations.
Numeracy skills to:	read and apply numerical data in familiar frameworks related to land tax calculations.

Unit Mapping Information

Supersedes and is equivalent to PSPREV007 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>