



Australian Government

PSPREV018 Administer levies, fines and other taxes

Release: 1

PSPREV018 Administer levies, fines and other taxes

Modification History

Supersedes and is equivalent to PSPREV009 Administer levies, fines and other taxes.

Application

This unit describes the performance outcomes, skills and knowledge required to administer levies, fines and other taxes.

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. Assess liability for payment of levies, fines and other taxes.

PERFORMANCE CRITERIA

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

- 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.

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| 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. Process enquiries and complaints in accordance with procedures.
3.2. Record decisions and notify customers.
3.3. Explain payment options, due dates and record-keeping requirements, tailoring communication to suit diverse customer needs.
3.4. Explain to customers their rights to have decisions 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:	• navigate and interpret complex formal documents.
Numeracy skills to:	• read and apply numerical data in familiar frameworks related to the calculation of levies, fines and other taxes.

Unit Mapping Information

Supersedes and is equivalent to PSPREV009 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>

Assessment Requirements for PSPREV018 Administer levies, fines and other taxes

Modification History

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Performance Evidence

Evidence of the ability to complete tasks outlined in elements and performance criteria of this unit in the context of the job role, and on at least one occasion:

- research information about the application of levies, fines and other taxes
- calculate and confirm accuracy of assessments
- communicate with others on matters involving exchanges of complex information about liability, exemptions, remissions and reductions
- use technology to locate requirements and schedules, conduct research, make enquiries, review available data, access legislative requirements and record outcomes.

Knowledge Evidence

Demonstrated knowledge required to complete the tasks outlined in elements and performance criteria of this unit:

- legislation, regulations, rulings and commissioner 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

Skills must be demonstrated in the workplace or in a simulated environment that reflects workplace conditions.

Assessment must ensure access to:

- legislation, regulations, rulings, commissioner practices and other applicable case law relating to levies, fines and other taxes
- legislative decision-making process
- organisational procedures and protocols relating to levies, fines and other taxes
- information systems, equipment and resources of the working environment.

Assessors must satisfy the Standards for Registered Training Organisations' requirements for assessors.

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