



Australian Government

Department of Education, Employment and Workplace Relations

PSPBORD305A Calculate taxes, fees and charges

Revision Number: 3

PSPBORD305A Calculate taxes, fees and charges

Modification History

Release	TP Version	Comments
3	PSP12V1	Unit descriptor edited.
2	PSP04V4.2	Layout adjusted. No changes to content.
1	PSP04V4.1	Primary release.

Unit Descriptor

This unit covers the skills and knowledge 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.

In practice, calculating taxes, fees and charges may overlap with other generalist or specialist public sector workplace activities such as acting ethically, complying with legislation, working effectively, using resources and financial systems, organising workplace information, etc.

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

Application of the Unit

Not applicable.

Licensing/Regulatory Information

Not applicable.

Pre-Requisites

Not applicable.

Employability Skills Information

This unit contains employability skills.

Elements and Performance Criteria Pre-Content

Elements are the essential outcomes of the unit of competency. Together, performance criteria specify the requirements for competent performance. Text in ***bold italics*** is explained in the Range Statement following.

Elements and Performance Criteria

ELEMENT

PERFORMANCE CRITERIA

- | | |
|---|--|
| 1. Assess goods and documents for duty and tax liability | 1.1 <i>Goods</i> and documents are examined in accordance with <i>legislation, organisational guidelines and procedures.</i>
1.2 Class of <i>taxes, fees or charges</i> is determined in accordance with legislation and guidelines.
1.3 The <i>value</i> of the goods/services is determined.
1.4 <i>Liability to pay</i> taxes, fees and charges is determined in accordance with legislation, policies and guidelines.
1.5 The <i>rate</i> of taxes, fees and charges is determined in accordance with organisational policy and procedures. |
| 2. Calculate taxes, fees and charges | 2.1 Taxes, fees and charges are calculated in accordance with relevant legislation, policies and guidelines.
2.2 <i>Relevant systems</i> are used to assess amounts payable.
2.3 All calculations are made accurately and checked for consistency. |
| 3. Complete transaction records | 3.1 <i>Records of transaction</i> are completed clearly and accurately in accordance with organisational guidelines, and identify all relevant information.
3.2 Transaction records are issued in accordance with organisational guidelines and standard operating procedures.
3.3 Copies of transaction records are retained and stored in accordance with legislation, policies, guidelines and procedures. |

Required Skills and Knowledge

This section describes the essential skills and knowledge and their level, required for this unit.

Skill requirements

Look for evidence that confirms skills in:

- determining the correct rate to be applied to the full range of goods/services
- accurately calculating monies owed on a range of goods/services
- applying accurate recordkeeping
- validating claims and documents
- using packages/systems (including relevant mainframe and PC-based packages) in assessing amounts payable
- applying decision making using sound judgment
- communicating with diverse audiences, conveying sometimes complex information orally and in writing
- responding to diversity, including gender and disability

Knowledge requirements

Look for evidence that confirms knowledge and understanding of:

- legislation, policy, procedures, guidelines, protocols and procedures relating to the calculation of taxes, fees and charges
- jurisdictional values/ethics and codes of conduct
- equity and diversity principles
- valuation methods
- workplace and industry environment
- public sector legislation and procedures such as occupational health and safety and environment

Evidence Guide

The Evidence Guide specifies the evidence required to demonstrate achievement in the unit of competency as a whole. It must be read in conjunction with the Unit descriptor, Performance Criteria, the Range Statement and the Assessment Guidelines for the Public Sector Training Package.

Units to be assessed together

- *Pre-requisite* units that must be achieved prior to this unit: *Nil*
- *Co-requisite* units that must be assessed with this unit: *Nil*
- *Co-assessed units* that may be assessed with this unit to increase the efficiency and realism of the assessment process include, but are not limited to:
 - PSPETHC301B Uphold the values and principles of public service
 - PSPGOV301B Work effectively in the organisation
 - PSPGOV302B Contribute to workgroup activities
 - PSPGOV305B Access and use resources and financial systems
 - PSPGOV307B Organise workplace information
 - PSPLEGN301B Comply with legislation in the public sector
 - PSPOHS301A Contribute to workplace safety

Overview of evidence requirements

In addition to integrated demonstration of the elements and their related performance criteria, look for evidence that confirms:

- the knowledge requirements of this unit
- the skill requirements of this unit
- application of the Employability Skills as they relate to this unit (see Employability Summaries in Qualifications Framework)
- calculation of taxes, fees and charges in a range of (3 or more) contexts (or occasions, over time)

Resources required to carry out assessment

These resources include:

- legislation, policy, procedures and guidelines relating to the calculation of taxes, fees and charges
- case studies and workplace scenarios to capture the range of situations likely to be encountered when calculating taxes, fees and charges

Where and how to assess evidence

Valid assessment of this unit requires:

- a workplace environment or one that closely resembles normal work practice and replicates the range of conditions likely to be encountered when calculating taxes, fees and charges, including coping with difficulties, irregularities and breakdowns in routine
- calculation of taxes, fees and charges in a range of (3 or more) contexts (or occasions, over time)

Assessment methods should reflect workplace demands, such as literacy, and the needs of particular groups, such as:

- people with disabilities
- people from culturally and linguistically diverse backgrounds
- Aboriginal and Torres Strait Islander people
- women
- young people
- older people
- people in rural and remote locations

Assessment methods suitable for valid and reliable assessment of this competency may include, but are not limited to, a combination of 2 or more of:

- case studies
- portfolios
- questioning
- scenarios
- simulation or role plays
- authenticated evidence from the workplace and/or training courses

For consistency of assessment

Evidence must be gathered over time in a range of contexts to ensure the person can achieve the unit outcome and apply the competency in different situations or environments

Range Statement

The provides information about the context in which the unit of competency is carried out. The variables cater for differences between States and Territories and the Commonwealth, and between organisations and workplaces. They allow for different work requirements, work practices and knowledge. The also provides a focus for assessment. It relates to the unit as a whole. Text in ***bold italics*** in the Performance Criteria is explained here.

<i>Goods</i> may include:	• air and sea cargo • hand-held cabin baggage • passenger and crew baggage • 'per favor' items • postal items • unaccompanied baggage • bulk and @@ontainerized products • ballast water
<i>Legislation, organisational guidelines and procedures</i> may include:	• enabling and allied legislation and regulations, such as: • Customs Act 1901 and regulations • Customs Tariff Act 1995 • Quarantine Act 1908 and regulations • Imported Foods Control Act 1992 and regulations • Export Control Act 1982 and regulations • A New Tax System (Goods and Services Tax) Act 1999 • A New Tax System (Wine Equalisation Tax) Act 1999 • A New Tax System (Luxury Car Tax) Act 1999 • organisational policies and procedures • work area standard operating procedures/work instructions • procedures manuals • occupational health and safety and environment legislation and guidelines
<i>Taxes, fees and charges</i> may include:	• tariffs • duty • penalties • infringement notices • taxes, such as: • Goods and Services Tax (GST)

	• Wine Equalisation Tax (WET) • Luxury Car Tax (LCT) • fees for service, such as: • treatment and return to sender charges • document charges • fees associated with import directions • inspection charges • pratique fees
Value of the goods may include:	• value of the taxable import (VOTI) • customs value • prescribed weight
Liability to pay includes consideration of:	• possible tax exemptions • possible customs exemptions • who has liability (ie owner or packer)
Rate may take account of:	• charging guidelines • legislated penalty units • origin of the goods • applicable concessions • correct tariff classification
Relevant systems or packages may include:	• specific 'ready reckoners' • revenue systems • Dutycalc • COMPILE • AIMS • EXDOC • VMS
Records of transactions may include:	• informal clearance documents (ICD) • customs entry • invoice • demand for payment • record of credit payment • other forms of receipt

Unit Sector(s)

Not applicable.

Competency field

Border Protection.