



Australian Government

Department of Education, Employment and Workplace Relations

PSPREV406A Evaluate returns-based taxes

Revision Number: 3

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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 evaluation of returns-based taxes.

In practice, evaluating returns-based taxes overlaps with other generalist or specialist work activities, such as acting ethically, applying government processes, communicating, delivering client service, and gathering and analysing information. Co-assessment with units of competency addressing these other activities could be considered.

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

Application of the Unit

In the workplace, staff maintain currency in their knowledge of applicable legislation, regulations, rulings and Commissioner's practices that provide guidance on returns-based taxes. They must have a good understanding of the purpose, scope and key features of returns-based taxes. They must be able to assess returns and deal with enquiries and complaints relating to liabilities and penalties generated for late or incorrect returns. They must also identify situations where further investigation may be required and complete the formal processes for this to occur.

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.

Performance criteria describe the required performance needed to demonstrate achievement of the element. Where ***bold italicised*** text is used, further information is detailed in the range statement. Assessment of performance is to be consistent with the evidence guide.

Elements and Performance Criteria

ELEMENT

PERFORMANCE CRITERIA

- | | |
|---|--|
| 1. Confirm key features of returns-based taxes | 1.1 Current and comprehensive information is accessed and used to maintain knowledge and expertise in returns-based taxation matters and to ensure consistency of application.
1.2 Purpose and scope of returns-based taxes are clarified in accordance with applicable legislation, regulations, rulings and Commissioner's practices .
1.3 Registration, cancellation and maintenance of customer data are confirmed in accordance with organisational procedures and legal requirements. |
| 2. Process enquiries relating to returns-based taxes | 2.1 Taxable items/elements, liability, exemptions and rebates or relief are explained, tailoring communication to suit diverse customer needs.
2.2 Taxable thresholds and current rates of taxation are identified and communicated to customers in accordance with legislation, regulations, rulings and Commissioner's practices.
2.3 Requirements for lodgement of returns and payment of taxes are explained in accordance with legislative and procedural requirements and customer needs.
2.4 Complex enquiries are deferred if necessary until information can be clarified, confirmed or referred to senior and specialist staff in accordance with organisational requirements.
2.5. Clear, concise and accurate information is provided to customers to enable them to understand their tax obligations. |
| 3. Assess returns | 3.1 Where returns and payment are confirmed as correct, returns are dealt with in accordance with organisational procedures.
3.2 Where problems with payments are identified, returns are checked for clerical or other errors and associated penalties are confirmed or remitted in accordance with legislation, regulations, rulings and Commissioner's practices.
3.3 For returns requiring further investigation, formal records are obtained and completed and the matter is referred for further action in accordance with organisational procedures and legal requirements.
3.4 Where over-payments are received, refunds are processed in accordance with organisational procedures. |
| 4. Deal with complaints | 4.1 Complaints by taxpayers are dealt with and decisions recorded and notified in accordance with legislation, regulations and organisational procedures.
4.2 If taxpayers are dissatisfied with the decision, their rights to have the decision reviewed are explained in accordance with organisational procedures and legal requirements. |

ELEMENT**PERFORMANCE CRITERIA**

4.3 Complaints relating to deficiencies in operational systems are dealt with in accordance with organisational procedures.

Required Skills and Knowledge

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

Required skills:

Look for evidence that confirms skills in:

- navigating complex and formal documents, such as legislation, judicial decisions, rulings, Commissioner's practices and related materials and applying them to the assessment of returns-based taxes
- researching and maintaining information related to returns-based taxes
- identifying clerical, numerical and other errors
- communicating with others involving exchanges of complex information relating to returns-based taxes
- dealing with complaints and difficult customers
- providing clear information to customers about their obligations and tax liabilities
- using technology to conduct research, make enquiries, review available data, access legislative requirements and record outcomes
- responding to diversity, including gender and disability, when dealing with enquiries or complaints (this may involve accessing interpreter services if necessary)
- applying environmental and occupational health and safety procedures to administrative work and when dealing with customers

Required knowledge:

Look for evidence that confirms knowledge and understanding of:

- legislation, regulations, rulings and Commissioner's practices relating to returns-based taxes
- taxable items/elements, liability, deductions or exemptions under the legislation
- taxable thresholds for returns-based tax and the application of sliding scales
- legislative decision making process
- confidentiality provisions

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

Co-assessed units that may be assessed with this unit to increase the efficiency and realism of the assessment process include:

- PSPETHC401A Uphold and support the values and principles of public service
- PSPGOV422A Apply government processes
- PSPGOV412A Use advanced workplace communication strategies
- PSPGOV402B Deliver and monitor service to clients
- PSPGOV406B Gather and analyse information

Overview of evidence requirements

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

- knowledge requirements of this unit
- skill requirements of this unit
- application of employability skills as they relate to this unit

The assessment environment should not disadvantage the candidate and where the person has a disability the principle of reasonable adjustment should be applied during assessment.

Resources required to carry out assessment

These resources include:

- government legislation, regulations, rulings, Commissioner's practices and other applicable case law relating to returns-based taxes
- organisational procedures and protocols relating to returns-based taxes
- scenarios and case studies to capture the range of situations likely to be encountered when evaluating returns-based taxes
- access to relevant systems

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 evaluating returns for returns-based taxes, including coping with difficulties, irregularities and breakdowns in routine
- evaluation of returns-based taxes in a range of three or more contexts or occasions, over time

Assessment methods should reflect but not exceed workplace demands, such as literacy, and the needs of individuals who might be disadvantaged.

Assessment methods suitable for valid and reliable assessment of this unit must use authenticated evidence from the workplace and/or training courses and may include a combination of two or more of:

- workplace projects
- simulation or role plays
- case studies and scenarios
- observation
- portfolios

The assessment environment should not disadvantage the candidate and where the person has a disability the principle of reasonable adjustment should be applied during assessment.

**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 range statement 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 range statement 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.

Returns-based taxes may include:

- payroll tax
- income tax
- fringe benefits tax
- goods and services tax
- gambling tax
- racing and gaming taxes
- utilities network facilities tax
- transfer duty
- insurance stamp duty
- motor vehicle stamp duty
- parking space levy
- health insurance levy
- cottage conveyances
- taxation equivalent returns
- mineral royalties
- petroleum royalties
- mortgage duty

Rulings may include:

- revenue rulings
- tax rulings
- public rulings
- circulars
- Commissioner's determinations

Commissioner's practices may include:

- practices designated by Commissioner of Revenue or Australian Taxation Commissioner
- Commissioner's Guidelines and Circulars
- practice directions
- public guidelines
- public practices
- Treasurer's directions
- business rules
- circulars
- operating policies

<i>Taxable items/elements</i> may include:	• technical and procedural instructions • wages, salaries and allowances • superannuation • fringe benefits • capital gains • trust, partnership and company income • termination payments • insurance premiums • dutiable value of motor vehicles • taxable car park spaces • specified taxable benefits • subcontractors • employment agents
<i>Liability</i> may occur:	• when a threshold is exceeded • when criteria are met • annually • periodically
<i>Exemptions</i> may include:	• exempt organisations listed in the Act • particular categories, e.g. of employees (for payroll tax) • apprentices, trainees, employees absent in the Defence Force, injured employees • charitable organisations
<i>Rebates</i> may include:	• exporters • trainees
<i>Problems with payments</i> may include:	• non-payment • under-payment • over-payment • late payment
<i>Records</i> may include:	• completed legislative decision making records • financial statements • payroll records • motor vehicle change of ownership records • insurance premium records • payment summaries • annual reconciliations • wages records • Australian Securities and Investments Commission (ASIC) records • trust deeds

- dutiable instruments
- signed agreements

Unit Sector(s)

Not applicable.

Competency field

Revenue Administration.