



Australian Government

Department of Education, Employment and Workplace Relations

PSPREV407A Determine land tax liability

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 assessment of liability and determination of land tax.

In practice, determining land tax liability 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 typically assess liability for land tax, applying criteria, exemptions and any concessions, rebates or relief contained in legislation, regulations, rulings and Commissioner's practices. They require knowledge of land ownership and usage requirements and the ability to apply tax-free thresholds and sliding scales of tax rates to determine land tax. In addition, they must deal with complaints and enquiries, providing information and explanation of both the assessment and any further action customers may take if dissatisfied with the decision.

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 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 | <ul style="list-style-type: none">1.1 Current and comprehensive information is accessed and used to maintain knowledge and expertise in land tax matters and to ensure consistency of application.1.2 Type of land, usage and ownership are confirmed in accordance with legislation, regulations, rulings and Commissioner's practices.1.3 Liable owners or users are identified at the date of liability.1.4 Value of land is identified in accordance with relevant legislation.1.5 Criteria for assessing liability for land tax are identified and applied in accordance with legislation, regulations, rulings and Commissioner's practices.1.6 Exemptions and any concessions, rebates or relief are identified in accordance with legislation, regulations, rulings and Commissioner's practices. |
| 2. Determine land tax | <ul style="list-style-type: none">2.1 Liability for land-based tax is confirmed in accordance with legislation and regulations.2.2 Applicable land-based tax rates are identified using legislation and regulations, and applied to confirm land-based tax assessments.2.3 Customer information is updated in accordance with organisational procedures to indicate activities undertaken and completed. |
| 3. Assess and process enquiries and complaints | <ul style="list-style-type: none">3.1 Enquiries relating to payment of notices of assessment are dealt with in accordance with organisational policies and procedures.3.2 Payment options and due dates for notices are explained, tailoring communication to suit diverse customer needs.3.3 Complaints relating to payments, interest, penalties, rebates or exemptions claimed by customers are assessed and decisions recorded and notified in accordance with legislation, regulations and organisational procedures.3.4 If customers are dissatisfied with the decision, their rights to have the decision reviewed are explained 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:

- interpreting complex legislation, judicial decisions, rulings, Commissioner's practices and related materials and applying them to land tax situations
- researching data sources and information related to land tax requirements
- interpreting land title searches
- numeracy to confirm accuracy of land tax assessments
- communicating with others involving exchanges of complex information relating to land tax liability and exemptions
- dealing with complaints and difficult customers
- using technology to locate land tax requirements, conduct research, make enquiries, review available data, access legislative requirements, issue assessments and record outcomes
- responding to diversity, including gender and disability, in the context of dealing with land tax requirements (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 land tax
- valuations
- land ownership, characteristics and usage requirements
- tax-free thresholds for land tax and the application of sliding scales of tax rates
- liability criteria, exemptions and rebates or relief for land tax
- 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 land tax
- organisational procedures and protocols relating to land tax
- legislative decision making process
- scenarios and case studies to capture the range of situations likely to be encountered when determining land tax liability
- 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 determining land tax liability, including coping with difficulties, irregularities and breakdowns in routine
- determination of land tax liability 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.

Type of land may include:

- vacant land
- land with improvements, e.g. buildings
- residential land
- commercial land
- approved subdivision lots
- rental properties
- primary production land
- Crown land
- land leased from government
- conservation land
- heritage land
- native title land
- heritage listed land
- flood liable land
- strata title
- strata leasehold
- company title lots deemed strata
- air space and water lots
- walkways
- tunnels

Usage of land may include:

- as primary or secondary residences
- as principal places of residence
- partially used as principal place of residence, e.g. shop/flat of owner
- residences not used by owners as usual place of residence
- secondary residences, such as holiday homes and hobby farms
- as future principal places of residence
- single and multi-unit dwellings
- home units
- commercial usage
- retirement villages, rest homes or nursing homes
- hospitals

- as investment properties, e.g. rentals and leases
- primary production
- as mining tenements
- educational or religious purposes
- community use
- by non-profit bodies
- for low-cost accommodation, e.g. boarding house, caravan park or camping ground
- time share
- home unit companies
- building unit plans/group title plans
- vacant land (no usage)

- Ownership** may include:
- corporation
 - the Crown
 - trustee
 - lessee
 - shareholder in a home unit company
 - shack site
 - absentee
- 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
 - technical and procedural instructions
- Date of liability** is:
- recorded in legislation and regulations
 - as specified in relevant Act for tax levied in respect to ownership of land for applicable taxing period
- Value of land** may include:
- site value as the basis for land tax
 - valuation data from appropriate authority, such as Valuer General or municipal council
- Exemptions, concessions, rebates or relief** may include:
- residential - owner's primary or principal place of residence
 - newly constructed or refurbished private residences (limited to two years)
 - newly purchased residences intended to become new principal places of residence
 - vacant land where future principal place of residence is being or will be constructed
 - contiguous principal places of residence
 - primary production
 - Crown land

- owned by a trust and used by a disabled beneficiary
- owned by an individual and used by a disabled person related to the owner
- owned by a religious body and used for religious purposes
- owned by an educational body and used for education purposes
- used for a public or religious hospital
- owned by public charitable or benevolent institutions and non-profit organisations
- owned by public charitable or benevolent institutions and non-profit organisations and used under the terms of their constitution
- used for a retirement village
- used for supported residential facilities
- used as a caravan park or camping ground
- held under an approved conservation covenant/environmentally protected land
- owned by a war widow
- owned by a beneficiary of a deceased estate
- developers constructing residences
- sporting bodies, e.g. racing clubs and sports fields
- public open space
- port authorities
- concessions for pensioners

Unit Sector(s)

Not applicable.

Competency field

Revenue Administration.