

UNIT CODE	PSPREV006
UNIT TITLE	Evaluate returns-based taxes
APPLICATION	<p>This unit describes the performance outcomes, skills and knowledge required to evaluate returns-based taxes.</p> <p>This unit applies to those working to evaluate returns-based taxes. Those undertaking this unit would work independently, performing complex tasks in familiar contexts.</p> <p>The skills in this unit must be applied in accordance with Commonwealth and State or Territory legislation, Australian standards and industry codes of practice.</p> <p>No occupational licensing, certification or specific legislative or certificate requirements apply to this unit at the time of publication.</p>
PREREQUISITE UNIT	Nil
COMPETENCY FIELD	Revenue administration
UNIT SECTOR	

ELEMENTS	PERFORMANCE CRITERIA
<i>Elements describe the essential outcomes</i>	<i>Performance criteria describe the performance needed to demonstrate achievement of the element.</i>
1. Confirm key features of returns-based taxes	<p>1.1 Access and use current and comprehensive information to maintain knowledge and expertise in returns-based taxation matters and to ensure consistency of application.</p> <p>1.2 Clarify purpose and scope of returns-based taxes.</p> <p>1.3 Confirm registration, cancellation and maintenance of customer data.</p>

2. Process enquiries relating to returns-based taxes	<p>2.1 Explain taxable items, liability, exemptions and rebates or relief, tailoring communication to suit diverse customer needs.</p> <p>2.2 Identify and communicate taxable thresholds and current rates of taxation to customers.</p> <p>2.3 Explain requirements for lodgement of returns and payment of taxes.</p> <p>2.4 Defer complex enquiries, if necessary, until information can be clarified, confirmed or referred to senior and specialist staff.</p> <p>2.5 Provide clear information to customers to enable them to understand their tax obligations.</p>
3. Assess returns	<p>3.1 Confirm returns and payment as correct, and deal with returns.</p> <p>3.2 Identify problems with payments, check returns for clerical or other errors and confirm or remit associated penalties.</p> <p>3.3 Obtain and complete formal records for returns requiring further investigation and refer for further action.</p> <p>3.4 Process refunds where over-payments are received.</p>
4. Deal with complaints	<p>4.1 Deal with complaints by taxpayers and record and notify of decisions.</p> <p>4.2 Explain to taxpayers their rights to have the decision reviewed if they are dissatisfied with the decision.</p> <p>4.3 Deal with complaints relating to deficiencies in operational systems.</p>

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:	<ul style="list-style-type: none"> read complex and formal documents and apply them to the assessment of returns-based taxes.
UNIT MAPPING INFORMATION	Release 1: Supersedes and is equivalent to PSPREV006 Evaluate returns-based taxes.
LINKS	Companion Volume Implementation Guide

TITLE	Assessment Requirements for PSPREV006 Evaluate returns-based taxes
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PERFORMANCE EVIDENCE	<p>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:</p> <ul style="list-style-type: none"> ■ research and maintain information related to returns-based taxes ■ identify clerical, numerical and other errors ■ communicate with others involving exchanges of complex information relating to returns-based taxes ■ provide clear information to customers about their obligations and tax liabilities ■ use technology to conduct research, make enquiries, review available data, access legislative requirements and record outcomes.
KNOWLEDGE EVIDENCE	<p>Demonstrated knowledge required to complete the tasks outlined in elements and performance criteria of this unit:</p> <ul style="list-style-type: none"> ■ legislation, regulations, rulings and Commissioner's practices relating to returns-based taxes ■ taxable items and/or 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.
ASSESSMENT CONDITIONS	<p>Skills must be demonstrated in either a:</p> <ul style="list-style-type: none"> ■ workplace environment or ■ simulated environment. <p>Simulated assessment environments must simulate the real-life working environment where the skills and knowledge within this unit would be utilised, with all the relevant equipment and resources of that working environment.</p> <p>Assessment must ensure access to:</p> <ul style="list-style-type: none"> ■ 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. <p>Assessors must satisfy the Standards for Registered Training Organisations' requirements for assessors.</p>
LINKS	Companion Volume Implementation Guide

