

UNIT CODE	PSPREV009
UNIT TITLE	Administer levies, fines and other taxes
APPLICATION	<p>This unit describes the performance outcomes, skills and knowledge required to administer levies, fines and other taxes.</p> <p>This unit applies to those working in roles where the administration of levies, fines and other taxes is required.</p> <p>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. Assess liability for payment of levies, fines and other taxes	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.

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 Deal with enquiries. 3.2 Explain payment options, due dates and record-keeping requirements, tailoring communication to suit diverse customer needs. 3.3 Deal with complaints, record and notify decisions. 3.4 Explain to customers their rights to have decisions reviewed if they are dissatisfied with a decision.

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
UNIT MAPPING INFORMATION	Release 1: Supersedes and is equivalent to PSPREV009 Administer levies, fines and other taxes
LINKS	Companion Volume Implementation Guide

TITLE	Assessment Requirements for PSPREV009 Administer levies, fines and other taxes
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: <ul style="list-style-type: none"> ■ research information related to application of levies, fines and other taxes ■ calculate and confirm accuracy of assessments ■ communicate with others involving exchanges of complex information relating to 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	<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 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	<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 levies, fines and other taxes ■ organisational procedures and protocols relating to levies, fines and other taxes ■ scenarios and case studies to capture the range of situations likely to be encountered when administering levies, fines and other taxes ■ access to relevant systems. <p>Assessors must satisfy the Standards for Registered Training Organisations' requirements for assessors.</p>
LINKS	Companion Volume Implementation Guide