

UNIT CODE	PSPREV007
UNIT TITLE	Determine land tax liability
APPLICATION	<p>This unit describes the performance outcomes, skills and knowledge required to assess liability and determination of land tax.</p> <p>This unit applies to those working to determine land tax liability. 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 land tax	1.1 Access and use current and comprehensive information to maintain knowledge and expertise in land tax matters and to ensure consistency of application. 1.2 Confirm type of land, usage and ownership. 1.3 Identify liable owners or users at the date of liability. 1.4 Identify value of land. 1.5 Identify and apply criteria for assessing liability for land tax. 1.6 Identify exemptions and any concessions, rebates or relief.

2. Determine land tax	2.1 Confirm liability for land-based tax. 2.2 Identify applicable land-based tax rates using legislation and regulations and apply to confirm land-based tax assessments. 2.3 Update customer information to indicate activities undertaken and completed.
3. Assess and process enquiries and complaints	3.1 Deal with enquiries relating to payment of notices of assessment. 3.2 Explain payment options and due dates for notices, tailoring communication to suit diverse customer needs. 3.3 Assess complaints relating to payments, interest, penalties, rebates or exemptions claimed by customers and record decisions and notify. 3.4 Explain to customers, their rights to have the decision reviewed if they are dissatisfied with the decision.

FOUNDATION SKILLS	
<i>Foundation skills essential to performance in this unit, but not explicit in the performance criteria are listed here, along with a brief context statement.</i>	
SKILLS	DESCRIPTION
NUMERACY SKILLS TO:	<ul style="list-style-type: none"> ■ calculate land taxes.
UNIT MAPPING INFORMATION	Release 1: Supersedes and is equivalent to PSPREV007 Determine land tax liability
LINKS	Companion Volume Implementation Guide

TITLE	Assessment Requirements for PSPREV007 Determine land tax liability
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 data sources and information related to land tax requirements ■ interpret land title searches ■ calculate and confirm accuracy of land tax assessments ■ communicate with others involving exchanges of complex information relating to land tax liability and exemptions ■ use technology to locate land tax requirements, conduct research, make enquiries, review available data, access legislative requirements, issue assessments and record outcomes ■ apply environmental and work health and safety procedures to administrative work and when dealing with customers.

<p>KNOWLEDGE EVIDENCE</p>	<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 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.
<p>ASSESSMENT CONDITIONS</p>	<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 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. <p>Assessors must satisfy the Standards for Registered Training Organisations' requirements for assessors.</p>
<p>LINKS</p>	<p>Companion Volume Implementation Guide</p>