

Field Business

Review of *Administration of Revenue Law* qualifications and unit standards

Qualifications

Qualification Titles	Reference
National Certificate in Administration of Revenue Law (Introduction) (Level 4)	0950
National Certificate in Administration of Revenue Law (Level 5)	0708
National Diploma in Administration of Revenue Law	0709

Unit Standards

Subfield	Domain	ID
Public Sector Services	Administration of Revenue Law	15630-15633, 15636, 15637, 15640, 15642-15647, 15649, 15651, 16102, 18644-18662, 18808-18810

Learning State Limited has completed the review of the qualifications and unit standards listed above.

Date report published

October 2010

Summary of review and consultation process

In September 2009 organisations with consent to assess and NZQA – National Qualification Services (NQS) were advised of Learning State’s intention to expire the *Administration of Revenue Law* qualifications, unit standards and the associated domain.

Consultation with key stakeholders indicated that the unit standards and qualifications were no longer fit for purpose for industry. No feedback has been received from organisations with consent to assess to date.

Although the qualifications have been achieved, there has been minimal usage. Learning State is not aware of any current candidates enrolled in these qualifications.

Category D unit standards and qualifications will expire at the end of December 2014

Main changes resulting from the review

All *Administration of Revenue Law* unit standards and qualifications have been designated expiring and will expire at the end of December 2014.

National Certificate in Administration of Revenue Law (Introduction) (Level 4) [Ref: 0950]

Review category	D	See Key to Qualification Review Categories at the end of report
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National Certificate in Administration of Revenue Law (Level 5) [Ref: 0708]

Review category	D	See Key to Qualification Review Categories at the end of report
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National Diploma in Administration of Revenue Law [Ref: 0709]

Review category	D	See Key to Qualification Review Categories at the end of report
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Transition

- The last date for entry to programmes or courses leading to the expiring qualifications is December 2011.
- The last date for assessments to take place for the expiring qualifications is December 2014.

Any learner who feels they have been disadvantaged by this review may contact:

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Key to Qualification Review Categories

Category A The qualification is published as a new version with the same NQF ID	Changes are made to SSB name, contact details or purpose statement
	No change is made to title, rules or components of the qualification
	No transition arrangements are required
Category B The qualification is published as a new version with the same NQF ID	Changes are made to title, rules or components
	The new version of the qualification recognises a similar skill set to that recognised by the previous version
	The SSB is confident that people awarded the new or previous version are comparable in terms of competence
	Transition arrangements are required if candidates must gain additional/different credits for the new version
Category C A new (replacement) qualification is published with new NQF ID	Significant changes are made to the qualification in terms of components, structure, type or level
	The SSB views people with the replacement qualification as being significantly different in terms of competence from those with the replaced qualification
	Transition arrangements are required
	Transition may be limited to phase-out dates
Category D Qualification will expire. There is no replacement qualification	Qualification is no longer required by industry
	The qualification is designated as expiring and a last date for meeting the qualification requirements is set

Impact on existing provider accreditations

Organisations with consent to assess can continue to assess against these unit standard up until December 2014. No new applications for consent to assess will be granted.

Impact on Accreditation and Moderation Action Plan (AMAP)

The standards will remain on AMAP 0121 until they expire.

Impact on existing qualifications

Qualifications that contain the reviewed standards or classifications are tabled below.

Affected	The qualification lists a reviewed classification (domain or subfield) in an elective set The qualification lists a standard that has changes to level or credits The qualification lists a C or D category standard
Not materially affected	The qualification lists a standard that has a new title The qualification lists a standard that has a new classification

The Learning State qualifications affected by the expiry of the unit standards have also been designated expiring.

The following NZQA – National Qualifications Services qualifications are also affected by the outcome of this review. The standard setting body (SSB) has been advised that they require revision.

Qualification title	Classification or standard in the qualification	SSB Name
National Diploma in Business (Level 5) with optional strands in Accounting, Finance, Finance - Māori, Health and Safety Management, Human Resource Management, Māori Business and Management, Marketing, People Development and Coordination, Project Management, Quality Management, and Systems and Resources Management [Ref: 1498]	Administration of Revenue Law (Appendix 1 credit exemptions list)	NZQA - National Qualifications Services
National Diploma in Business [Ref: 1499]		

Review Categories and changes to classification, title, level, and credits

All changes are in **bold**.

Key to review category	
A	Dates changed, but no other changes are made - the new version of the standard carries the same Id and a new version number
B	Changes made, but the overall outcome remains the same - the new version of the standard carries the same Id and a new version number
C	Major changes that necessitate the registration of a replacement standard with a new Id
D	Standard will expire and not be replaced

Public Sector Services > Administration of Revenue Law

Id	Title	Level	Credit	Review Category
15630	Explain and apply legal procedures in the context of Inland Revenue	5	4	D
15631	Explain laws in relation to the security and release of information in the context of Inland Revenue	4	4	D

Id	Title	Level	Credit	Review Category
15632	Make fundamental decisions in the context of Inland Revenue business matters	4	3	D
15633	Produce reports and letters in the context of Inland Revenue business	4	4	D
15636	Explain and apply payroll revenues in the context of Inland Revenue	5	6	D
15637	Explain and apply GST in the context of Inland Revenue	5	7	D
15640	Explain and apply the Child Support Act 1991	5	9	D
15642	Explain and apply intermediate knowledge of tax law which relates to payroll revenues	6	10	D
15643	Explain and apply intermediate knowledge of tax law which relates to GST	6	7	D
15644	Apply intermediate decision making skills in the context of Inland Revenue	6	4	D
15645	Demonstrate knowledge and interpretation of accounting in the context of Inland Revenue	6	18	D
15646	Demonstrate knowledge and skills related to auditing in the context of Inland Revenue	6	14	D
15647	Make advanced decisions in the context of Inland Revenue business matters	7	4	D
15649	Explain and apply international tax law	7	10	D
15651	Apply knowledge of tax planning and tax avoidance in the context Inland Revenue	7	10	D
16102	Explain and apply tax law which relates to duties	5	3	D
18644	Explain and apply case law relevant to Inland Revenue	5	3	D
18645	Explain and interpret law administered by Inland Revenue	4	4	D
18646	Explain and apply tax law which relates to the collection of overdue returns	5	3	D
18647	Explain and apply tax law which relates to companies	6	8	D
18648	Explain and apply Inland Revenue compliance and penalties legislation	5	3	D
18649	Explain and apply aspects of tax law which relates to family assistance	5	3	D
18650	Apply intermediate knowledge of tax law which relates to child support	6	9	D
18651	Explain and apply negotiation skills in tax related matters	5	4	D
18652	Explain and apply aspects of tax law related to non-business individual taxpayers and tax residence	5	5	D
18653	Explain and apply tax law which relates to partnerships	5	3	D

Id	Title	Level	Credit	Review Category
18654	Explain and apply aspects of tax law which relates to the primary sector	6	6	D
18655	Explain and apply aspects of tax law which relate to student loans	5	3	D
18656	Explain and apply methods used by Inland Revenue for detecting tax evasion	7	8	D
18657	Explain and apply tax law which relates to trusts and estates	5	4	D
18658	Explain and apply tax law which relates to business taxpayers	5	8	D
18659	Explain and apply tax law in an Inland Revenue disputes resolution process	5	4	D
18660	Explain and apply aspects of tax law which relates to the collection of overdue tax	5	4	D
18661	Explain and apply tax law to distinguish between capital and revenue transactions	7	5	D
18662	Explain and apply tax law which relates to accruals	7	5	D
18808	Demonstrate knowledge of different entities in the context of Inland Revenue	4	3	D
18809	Explain and apply specialist income tax law	7	7	D
18810	Explain and apply techniques for auditing large entities in the context of Inland Revenue	7	7	D