

Title	Apply tax rules for individuals and small businesses		
Level	5	Credits	5

Purpose	<p>A person credited with this standard is able to apply tax rules for individuals and small businesses.</p> <p>This unit standard has been developed primarily for assessment within programmes leading to the Accounting strand of the New Zealand Diploma in Business (with strands in Accounting, Administration and Technology, Leadership and Management, and Project Management) (Level 5) [Ref: 2459].</p>
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Classification	Accounting > Accounting - Middle Level
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Available grade	Achieved
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Guidance Information

None.

Outcomes and performance criteria

Outcome 1

Apply tax rules for individuals and small businesses.

Performance criteria

- 1.1 Tax rules are applied for individual tax payers.
- Range student loans, family assistance, Kiwisaver, tax credits.
- 1.2 Tax rules are applied for small businesses.
- Range income, deductions, depreciation, GST calculations.

This unit standard is expiring. Assessment against the standard must take place by the last date for assessment set out below.

Status information and last date for assessment for superseded versions

Process	Version	Date	Last Date for Assessment
Registration	1	19 May 2016	31 December 2023
Review	2	22 October 2020	31 December 2023

Consent and Moderation Requirements (CMR) reference	0113
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This CMR can be accessed at <http://www.nzqa.govt.nz/framework/search/index.do>.

This unit standard is expiring