



**STANDARD KEMAHIRAN PEKERJAAN KEBANGSAAN
(NATIONAL OCCUPATIONAL SKILL STANDARD)**

FB-080-3

**PEMBANTU PERCUKAIAN
*TAX ASSISTANT***

LEVEL 3



**Jabatan Pembangunan Kemahiran
Kementerian Sumber Manusia, Malaysia**

STANDARD PRACTICE

NATIONAL OCCUPATIONAL SKILLS STANDARD (NOSS) FOR:

TAX ASSISTANT - LEVEL 3

1. INTRODUCTION

- 1.1 This NOSS document shows the structured career path of taxation profession. It provides structured set of activities that enables person who aspires to achieve competency in this particular occupation, ultimately enhancing him or her to embark on a career in the taxation profession. This NOSS was developed in response to a request made by Business and Finance Skill Advisory Committee (SDAC) the needs for skill training in the accounting and taxation profession. The NOSS was developed by JPK together with the industrial experts and used as a basic for training and assessment by training providers in Malaysia.
- 1.2 Standard Practice and Standard Content are part of NOSS document. This job titles being developed are base on Occupational Analysis done. This committee session develops levels 3, which are requirements in the taxation profession. The panel of experts concludes that this job area requires significant range of varied work activities, performed in a variety of contexts. With the current shortage of skilled personnel in this profession, the needs for structured training are essential.
- 1.3 Job structures of taxation profession.

LEVEL	ACCOUNTING	TAXATION
L5	Senior Accounting Executive (management/Financial)	Tax Executive
L4	Accounts Executive	Assistant Tax Executive
L3	Accounts Assistant	Tax Assistant
L2	Accounts Clerk	
L1	-	

2. OCCUPATIONAL DEFINITION

NOSS is defined as a specification of the competencies expected of a skilled worker who is gainfully employed in Malaysia for an occupational area and level and a path to acquire the competencies.

SKM LEVEL 1:
(Operation and Production Level)

Competent in performing a range of varied work activities most of which are routine and predictable.

SKM LEVEL 2:
(Operation and Production Level)

Competent in performing a significant range of varied work activities, performed in a variety of contexts. Some of the activities are non-routine and required individual responsibility and autonomy

SKM LEVEL 3:
(Supervisory Level)

Competent in performing a broad range of varied work activities, performed in a variety of contexts, most of which are complex and non-routine. There is considerable responsibility and autonomy and control or guidance of others is often required.

SKM LEVEL 4:
(Supervisory Level)

Competent in performing a broad range of complex technical or professional work activities performed in a wide variety of contexts and with a substantial degree of personal responsibility and autonomy. Responsibility for the work of others and allocation of resources is often present.

SKM LEVEL 5:
(Managerial Level)

Competent in applying a significant range of fundamental principles and complex techniques across a wide and often unpredictable variety of contexts. Very substantial personal autonomy and often significant responsibility for the work of others and for the allocation of substantial resources features strongly, as do personal accountabilities for analysis, diagnosis, planning, execution and evaluation.

3. MALAYSIA SKILL QUALIFICATIONS

Candidates after being assessed and verified and having fulfilled Malaysian Skill Certification requirements shall be awarded with Sijil Kemahiran Malaysia (SKM) for Level 3.

4. NATURE OF WORK

Tax Assistant receives instructions to perform duties relating to taxation matters according to taxation legislations for the time being in force.

In particular he/she shall:-

- i) Perform office functions by arranging appointment of tax agent, coordinating client activities, preparing checklist and facilitating office administration.
- ii) Manage tax information to gather accounting and tax information, liaise with external auditors and other parties, classifying tax documents and produce job schedule.
- iii) Prepare tax worksheets such as compiling tax information, completing capital allowance schedule, verifying tax payment status and completing Inland Revenue Board (IRB) worksheets.
- iv) Perform income tax computation by carrying out and reviewing income tax payable computation, carrying out allowable tax allowances and tax incentives computation.
- v) Administer tax returns by monitoring tax deadlines, preparing tax returns and responding tax returns queries
- vi) Perform indirect tax issues by carrying out service tax computation and payment, sales tax computation and tax payment.
- vii) Perform reporting functions by preparing job status report, tax issues report and responding outstanding matters.
- viii) Authenticate clients' information which includes ensuring clients' information correctness, completeness and validating clients' information.
- ix) Perform supervisory functions by preparing job schedule and training materials, coordinating section meeting and checking staff attendance.

5. WORKING CONDITIONS

Generally he works under official working hours of the organization/company. Ideally he works in an office environment; occasionally he may be required to work at clients' office and to liaise with other government agencies individually or in a modular group.

6. EMPLOYMENT PROSPECTS

Excellent prospects in this profession relating to tax compliance, tax planning and tax consultancy services.

7. JOB OUTLOOK

Employment opportunities in this specialized sector are promising for the profession. In view of the political stability and economic growth, the demand for experts in this field will be tremendous.

There are many factors which influence the growth of this profession with the implementation of Inland Revenue Board's self-assessment system introduced under the current tax regime. Impending implementation of the Goods and Services Tax (GST) will further create additional demand for competent manpower in the profession.

8. TRAINING, OTHER QUALIFICATIONS AND ADVANCEMENT

Tax professionals are trained "on-the-job" in the office environment. The minimum entry qualifications and conditions are those mentioned above. Those with keen interest in this field are preferred. To enhance knowledge in this profession, tax professionals may pursue further courses and seminars in the field of taxation organized by related tax bodies and authorities.

9. RELATED OCCUPATION

- Tax Manager
- Tax Supervisor
- Tax Advisor
- Tax Officer
- Tax Trainer

10. RELATED INDUSTRIES

- Training Institutions
- Public Sector
- Banking and Finance Sector
- Private and Corporate Sector
- Legal and Secretarial Sector
- Accounting Sector
- Audit Sector

11. SOURCES OF ADDITIONAL INFORMATION

- National Vocational Training Council (NVTC) information center
- Chartered Tax Institute of Malaysia (CTiM)
- Malaysian Institute of Accountants (MIA)
- Inland Revenue Board (IRB)
- Malaysian Association of Tax Accountants (MATA)
- Malaysian Institute of Certified Public Accountants (MICPA)
- Bar Council

12. COMMITTEE MEMBERS FOR JOB ANALYSIS SESSIONSTANDARD PRACTICE & STANDARD CONTENT OF:
TAX ASSISTANT

- LEVEL 3

PANEL		
1.	Tn. Hj. Hassan Bin Md.Ali	Tax Director Malbiz Consultants Sdn.Bhd
2.	Encik Koo Yew Fook, Allan	Company Secretary & Lawyer Koo Associates
3.	Encik Aminuddin Bin Bushra	General Manager Aljefri Consulting Sdn. Bhd.
4.	Encik Mok Kam Seng	Managing Partner TM EXCEL Management Services
5.	Encik Adam Bin Malik	Lecturer, Universiti Multimedia
6.	PM Dr. Hajjah Mustafah Mohd Hanifah	Lecturer, Universiti Sains Islam, Malaysia
7.	En. Rusdi Talib	Managing Partner AJ ISMA and Partners
8.	En. Arip Mustapah	Managing Partner AJ ISMA and Partners
FACILATATOR		
1.	Encik Kamal Azhar Bin Ibrahim	Penyelaras Latihan (NOSS) JPK
2.	Encik Mohamad Suhani Bin Hussin	Penyelaras Latihan (NOSS) JPK

13. COMMITTEE MEMBERS FOR TASK ANALYSIS SESSION

STANDARD PRACTICE & STANDARD CONTENT OF:
TAX ASSISTANT

- LEVEL 3

PANEL		
1.	Tn. Hj. Hassan Bin Md.Ali	Tax Director Malbiz Consultants Sdn.Bhd
2.	Encik Koo Yew Fook, Allan	Company Secretary & Lawyer Koo Associates
3.	Encik Aminuddin Bin Bushra	General Manager Aljeffri Consulting Sdn. Bhd.
4.	Encik Mok Kam Seng	Managing Partner TM EXCEL Management Services
5.	PM Dr. Hajjah Mustafah Mohd Hanifah	Lecturer, Universiti Sains Islam, Malaysia
6.	En. Rushdi Talib	Managing Partner AJ ISMA And Partners
7.	En. Arip Mustapah	Managing Partner AJ ISMA And Partners
8.	Pn. Rosni bt Razali	Auditor, Akademi Audit Negara
FACILITATOR		
1.	Encik Kamal Azhar Bin Ibrahim	Penyelaras Latihan (NOSS) JPK

14. COMMITTEE MEMBERS FOR VALIDATION AND ENDOSEMENT

STANDARD PRACTICE & STANDARD CONTENT OF:
TAX ASSISTANT

- LEVEL 3

PANEL		
1.	Tn. Hj. Hassan Bin Md.Ali	Tax Director Malbiz Consultants Sdn.Bhd
2.	Encik Mok Kam Seng	Managing Partner TM EXCEL Management Services
3.	En. Rushdi Talib	Managing Partner AJ ISMA And Partners
4.	Pn. Rosni bt Razali	Auditor, Jabatan Audit Negara
5.	En. David Tan Hong Eang	David & Co.
6.	En. Seng Wee Kian	RPTC Associates Sdn. Bhd.
7.	En. Mohd Arshad Sdn. Bhd.	Xelfact Sdn. Bhd.
8.	Razali bin Abd Karim	Razali Abd Karim & Co.
FACILITATOR		
1.	Hj. Zaharudin Bin Abdul Latif	Jabatan Pembangunan Kemahiran
CO-FACILITATOR		
1.	Mohamad Samiun bin Ismail	Sirim Berhad
2.	Muhammad Nooradzam bin Adam	Ciast

JOB PROFILE CHART FOR TAX ASSISTANT (LEVEL 3)

	Duty	Task					
	←	→					
Perform Office Functions	Arrange tax agent appointment	Coordinate appointment documents		Prepare client checklist		Facilitate office administration	
01	01.01 L3	01.02 L3	01.03 L3	01.04 L3			
Manage Tax Information	Gather accounting and tax information	Liaise with external auditors and other parties		Classify tax documents		Produce job schedule	
02	02.01 L3	02.02 L3	02.03 L3	02.04 L3			
Prepare Tax Worksheets	Compile tax information	Complete capital allowance schedules		Verify tax payment status		Complete Inland Revenue Board (IRB) Worksheets	
03	03.01 L3	03.02 L3	03.03 L3	03.04 L3			
Perform Income Tax Computation	Carry out income tax payable computation	Review income tax payable computation		Carry out allowable tax allowances computation		Carry out tax incentives computation	
04	04.01 L3	04.02 L3	04.03 L3	04.04 L3			
Administer Tax Returns	Monitor tax deadlines	Prepare tax returns		Respond tax returns queries			
05	05.01 L3	05.02 L3	05.03 L3				

Perform Indirect Tax Issues	Carry out service tax computation		Carry out service tax payment		Carry out sales tax computation		Carry out sales tax payment	
06	06.01	L3	06.02	L3	06.03	L3	06.04	L3

Perform Reporting Functions	Prepare job status report		Prepare tax issues report		Respond outstanding matters	
07	07.01	L3	07.02	L3	07.03	L3

Authenticate clients' information	Ensure clients' information correctness		Ensure clients' information completeness		Validate clients' information	
08	08.01	L3	08.02	L3	08.03	L3

Perform supervisory functions	Prepare job schedule		Prepare training materials		Coordinate section meeting		Check staff attendance	
09	09.01	L3	09.02	L3	09.03	L3	09.04	L3

OCCUPATION: TAX ASSISTANT			
DUTY NO:	01	DUTY:	PERFORM OFFICE FUNCTIONS
TASK NO:	01.01	TASK:	ARRANGE TAX AGENT APPOINTMENT
LEVEL:	3	PERFORMANCE STANDARD: Arrange tax agent appointment using the firm's checklist, etc. so that the letters of appointment and engagement are delivered to clients and relevant parties are duly informed and document checklists are prepared in accordance with job specifications and requirements as per Standard Operating Procedures.	
TOOLS/EQUIPMENT/ MATERIALS: 1) Firm's checklist 2) Past years' working papers 3) Income Tax Act 1967 4) Standard Operating Procedures			
STEPS		ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)	
1. Deliver letters of appointment and engagement		<u>Knowledge of:</u> 1.1 Duties and responsibilities of tax agent 1.2 Appointment procedures 1.3 Format of appointment letters 1.4 Format of engagement letters <u>Ability to:</u> 1.1 Define tax agent's duties and responsibilities 1.2 Apply appointment procedures 1.3 Determine appointment letter's contents 1.4 Determine engagement letter's contents	
2. Liaise with clients and other parties		<u>Knowledge of:</u> 2.1 Sources of information from parties concerned 2.2 Communication procedures 2.3 Protocol procedures 2.4 Organization structure <u>Ability to:</u> 2.1 Gather information from parties concerned 2.2 Communicate according to procedures 2.3 Interpret protocol procedures 2.4 Network with contact persons	

STEPS	ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)
3. Prepare documents checklist	<p><u>Knowledge of:</u></p> <p>3.1 Contents of documents checklist 3.2 Format of documents checklist 3.3 Sequence of documents checklists</p> <p><u>Ability to:</u></p> <p>3.1 Determine documents checklist contents 3.2 Determine documents checklist format 3.3 Complete documents checklist sequence</p> <p><u>Attitude / Safety:</u></p> <ul style="list-style-type: none"> - Trustworthy in arranging tax agent appointment - Courteous in dealing with client - Timely in delivering letter of appointment
CORE ABILITIES:	<p>01.07 - Utilise database applications to locate and process information 01.08 - Utilise spreadsheet applications to locate and process information 03.16 - Identify and assess client / customer needs</p>

OCCUPATION: TAX ASSISTANT			
DUTY NO:	01	DUTY:	PERFORM OFFICE FUNCTIONS
TASK NO:	01.02	TASK:	COORDINATE APPOINTMENT DOCUMENTS
LEVEL:	3	PERFORMANCE STANDARD: Coordinate appointment documents using firm's checklists, etc. so that appointment documents are obtained, relevant parties are duly informed and document checklists are prepared systematically in accordance with job specifications and requirements as per Standard Operating Procedures.	
TOOLS/EQUIPMENT/ MATERIALS: 1) Firm's checklist 2) Past years' working papers 3) Income Tax Act 1967 4) Standard Operating Procedures			
STEPS		ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)	
1. Obtain appointment documents		<u>Knowledge of:</u> 1.1 Sources of information from parties concerned 1.2 Communication procedures 1.3 Protocol procedures 1.4 Organization structure <u>Ability to:</u> 1.1 Acquire information from parties concerned 1.2 Communicate according to procedures 1.3 Interpret protocol procedures 1.4 Networking with contact persons	

STEPS	ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)
2. Liaise with clients and other parties	<u>Knowledge of:</u> 2.1 Sources of information from parties concerned 2.2 Communication procedures 2.3 Protocol procedures 2.4 Contact persons <u>Ability to:</u> 2.1 Obtain information from parties concerned 2.2 Communicate according to procedures 2.3 Apply protocol procedures 2.4 Networking with contact persons
3. Prepare document checklist	<u>Knowledge of:</u> 3.1 Contents of checklist 3.2 Format of checklist 3.3 Sequence of checklists <u>Ability to:</u> 3.1 Determine document checklist contents 3.2 Determine document checklist format 3.3 Complete document checklists sequence <u>Attitude / Safety:</u> - Safe handling of documents - Courteous in dealing with client - Timely coordination of documents
CORE ABILITIES:	01.07 - Utilise database applications to locate and process information 01.08 - Utilise spreadsheet applications to locate and process information 03.16 - Identify and assess client / customer needs

OCCUPATION: TAX ASSISTANT			
DUTY NO:	01	DUTY:	PERFORM OFFICE FUNCTIONS
TASK NO:	01.03	TASK:	PREPARE CLIENT CHECKLIST
LEVEL:	3	PERFORMANCE STANDARD: Prepare client checklist using firm's checklist, past years' working papers, etc. so that the contents are ascertained and checklists are designed in accordance with job specifications and requirements as per Standard Operating Procedures.	
TOOLS/EQUIPMENT/ MATERIALS: 1) Firm's checklist 2) Past years' working papers 3) Income Tax Act 1967 4) Standard Operating Procedures			
STEPS		ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)	
1. Ascertain content of checklist		<u>Knowledge of:</u> 1.1 Contents of checklist 1.2 Sequence content of checklists <u>Ability to:</u> 1.1 Determine checklist contents 1.2 Determine checklist format 1.3 Complete checklist sequence	
2. Design format of checklist		<u>Knowledge of:</u> 2.1 Format of checklist 2.2 Sequence format of checklist <u>Ability to:</u> 2.1 Determine checklist contents 2.2 Determine checklist format 2.3 Complete checklist sequence	

STEPS	ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)
	<u>Attitude / Safety:</u> <ul style="list-style-type: none">- Meticulous in preparing checklist- Timely preparation of checklist
CORE ABILITIES:	01.07 - Utilise database applications to locate and process information 01.08 - Utilise spreadsheet applications to locate and process information 01.11 - Apply thinking skills and creativity

OCCUPATION: TAX ASSISTANT			
DUTY NO:	01	DUTY:	PERFORM OFFICE FUNCTIONS
TASK NO:	01.04	TASK:	FACILITATE OFFICE ADMINISTRATION
LEVEL:	3	PERFORMANCE STANDARD: Facilitate office administration using the firm's integrated filing system and inventory records so that the firm's filing system is monitored, inventories are managed, files are easily retrievable, documents are not misplaced and inventory is readily available in accordance with job specifications and requirements as per Standard Operating Procedures.	
TOOLS/EQUIPMENT/ MATERIALS: 1) Firm's integrated filing system 2) Inventory records 3) Inventory 4) Specification 5) Computer 6) Standard Operating Procedures			
STEPS		ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)	
1. Monitor filing system		<u>Knowledge of:</u> 1.1 Integrated filing system 1.2 Document flow 1.3 Information flow 1.4 Controls within a filing system <u>Ability to:</u> 1.1 Monitor integrated filing system 1.2 Determine document and information flow 1.3 Design effective control systems to safeguard files 1.4 Apply effective control systems to safe guard files	
2. Manage inventories		<u>Knowledge of:</u> 2.1 Inventories levels 2.2 Reorder levels 2.3 Inventories specifications	

STEPS	ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)
	<p><u>Ability to:</u> 2.1 Determine inventories levels 2.2 Apply at the correct inventory levels 2.3 Raise requisitions for inventories following the correct procedures</p> <p><u>Attitude / Safety :</u> - Instant retrieval of files and inventories - Dedicated in facilitating office administration - Trustworthy in managing inventories</p>
CORE ABILITIES:	<p>01.07 - Utilise database applications to locate and process information 01.08 - Utilise spreadsheet applications to locate and process information 01.11 - Apply thinking skills and creativity 02.09 - Prepare flowcharts 03.16 - Identify and assess client / customer needs</p>

OCCUPATION: TAX ASSISTANT			
DUTY NO:	02	DUTY:	MANAGE TAX INFORMATION
TASK NO:	02.01	TASK:	GATHER ACCOUNTING AND TAX INFORMATION
LEVEL:	3	PERFORMANCE STANDARD: Gather accounting and tax information using information from past years' working papers, source documents, etc. so that information from accounting unit/department and other parties are obtained, coordinated and classified in accordance with job specifications and requirements as per Standard Operating Procedures.	
TOOLS/EQUIPMENT/MATERIALS: 1) Source documents 2) Past years' working papers 3) Income Tax Act 1967 4) Standard Operating Procedures			
STEPS		ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)	
1. Obtain information from accounting unit/department		<u>Knowledge of:</u> 1.1 Sources of information from accounting unit/department 1.2 Communication procedures 1.3 Protocol procedures 1.4 Organization structure <u>Ability to:</u> 1.1 Collate information from accounting unit/department 1.2 Apply communication procedures 1.3 Apply protocol procedures 1.4 Network with contact persons	
2. Coordinate with accounting unit/department		<u>Knowledge of:</u> 2.1 Sources of information from accounting unit/department 2.2 Communication procedures 2.3 Protocol procedures 2.4 Organization structure	

<p style="text-align: center;">STEPS</p>	<p style="text-align: center;">ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)</p>
<p>3. Classify documents</p>	<p><u>Ability to:</u> 2.1 Obtain information from external auditors and other parties 2.2 stream line communication procedures 2.3 stream line protocol procedures 2.4 Network with contact persons</p> <p><u>Knowledge of:</u> 3.1 Types of documents 3.2 Classification format 3.3 Security procedures</p> <p><u>Ability to:</u> 3.1 Determine types of documents 3.2 Differentiate types of documents 3.3 Apply security procedures</p> <p><u>Attitude / Safety:</u> - Trustworthy in keeping information - Courteous in dealing with third party - Timely in collating information</p>
<p>CORE ABILITIES:</p>	<p>01.08 - Utilise spreadsheet applications to locate and process information 01.11 - Apply thinking skills and creativity 06.07 - Develop and maintain network</p>

OCCUPATION: TAX ASSISTANT			
DUTY NO:	02	DUTY:	MANAGE TAX INFORMATION
TASK NO:	02.02	TASK:	LIAISE WITH EXTERNAL AUDITORS AND OTHER PARTIES
LEVEL:	3	PERFORMANCE STANDARD: Liaise with external auditors and other parties using information from past years' working papers, source documents, financial statements, etc. so that information from external auditors and other parties are obtained and classified in accordance with job specifications and requirements as per Standard Operating Procedures.	
TOOLS/EQUIPMENT/ MATERIALS: 1) Source documents 2) Financial statements 3) Past years' working papers 4) Income Tax Act 1967 5) Standard Operating Procedures			
STEPS		ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)	
1. Obtain information from external auditors and other parties		<u>Knowledge of:</u> 1.1 Sources of information from external auditors and other parties 1.2 Communication procedures 1.3 Protocol procedures 1.4 Organization structure <u>Ability to:</u> 1.1 Collate information from external auditors and other parties 1.2 Organise communication procedures 1.3 Organise protocol procedures 1.4 Network with contact persons	
2. Communicate with external auditors and other parties		<u>Knowledge of:</u> 2.1 Financial information sources 2.2 Communication procedures 2.3 Protocol procedures 2.4 Organization structure	

STEPS	ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)
3. Classify documents	<p><u>Ability to:</u></p> <ul style="list-style-type: none"> 2.1 Collate financial information from external auditors and other parties 2.2 Apply communication procedures 2.3 Apply protocol procedures 2.4 Network with contact persons <p><u>Knowledge of:</u></p> <ul style="list-style-type: none"> 3.1 Types of documents 3.2 Classification format 3.3 Security procedures <p><u>Ability to:</u></p> <ul style="list-style-type: none"> 3.1 Determine types of documents 3.2 Differentiate types of documents 3.3 Apply security procedures <p><u>Attitude / Safety :</u></p> <ul style="list-style-type: none"> - Trustworthy in keeping information - Courteous in dealing with third party - Timely in collating information
CORE ABILITIES:	<p>01.07 - Utilise database applications to locate and process information</p> <p>01.08 - Utilise spreadsheet applications to locate and process information</p> <p>06.07 - Develop and maintain network</p>

OCCUPATION: TAX ASSISTANT

DUTY NO:	02	DUTY:	MANAGE TAX INFORMATION
TASK NO:	02.03	TASK:	CLASSIFY TAX DOCUMENTS
LEVEL:	3	PERFORMANCE STANDARD: Classify tax documents using information from past years' working papers, source documents, financial statements, etc. so that documents are categorized and arranged in accordance with job specifications and requirements as per Standard Operating Procedures.	
TOOLS/EQUIPMENT/ MATERIALS: 1) Source documents 2) Financial statements 3) Past years' working papers 4) Income Tax Act 1967 5) Standard Operating Procedures			
STEPS		ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)	
1. Identify tax documents		<u>Knowledge of:</u> 1.1 Types of documents 1.2 Classification format 1.3 Security procedures <u>Ability to:</u> 1.1 Interpret types of documents 1.2 Differentiate types of documents 1.3 Evaluate security procedures	
2. Categorize tax documents		<u>Knowledge of:</u> 2.1 Types of documents 2.2 Arrangement format 2.3 Security procedures <u>Ability to:</u> 2.1 Determine types of documents 2.2 Arrange types of documents 2.3 Apply security procedures	

STEPS	ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)
3. Arrange tax documents.	<p><u>Knowledge of:</u></p> <p>3.1 Types of documents 3.2 Format arrangement 3.3 Security procedures</p> <p><u>Ability to:</u></p> <p>3.1 Determine types of documents 3.2 Apply format arrangement 3.3 Apply security procedures</p> <p><u>Attitude / Safety :</u></p> <ul style="list-style-type: none"> - Trustworthy in classifying tax documents - Meticulous in classifying tax documents - Timely in classifying tax documents - Careful in handling tax information
CORE ABILITIES:	<p>01.07 - Utilise database applications to locate and process information</p> <p>01.08 - Utilise spreadsheet applications to locate and process information</p> <p>01.11 - Apply thinking skills and creativity</p> <p>02.09 - Prepare flowcharts</p>

OCCUPATION: TAX ASSISTANT			
DUTY NO:	02	DUTY:	MANAGE TAX INFORMATION
TASK NO:	02.04	TASK:	PRODUCE JOB SCHEDULE
LEVEL:	3	PERFORMANCE STANDARD: Produce job schedule using job schedule sheets, past years' working papers, etc. so that checklist are obtained, documents are verified against checklist and job schedule is prepared in accordance with job specifications and requirements as per Standard Operating Procedures.	
TOOLS/EQUIPMENT/ MATERIALS: 1) Job schedule sheets 2) Past years' working papers 3) Income Tax Act 1967 4) Standard Operating Procedures			
STEPS		ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)	
1. Obtain checklist		<u>Knowledge of:</u> 1.1 Checklist contents 1.2 Checklist format. 1.3 Checklist sequence. <u>Ability to:</u> 1.1 Determine checklist contents 1.2 Determine checklist format	
2. Verify documents against checklist		<u>Knowledge of:</u> 2.1 Checklist contents. 2.2 Checklist format. 2.3 Checklist sequence. <u>Ability to:</u> 2.1 Confirm checklist contents. 2.2 Affirm checklist format. 2.3 Complete checklist sequence.	

STEPS	ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)
3. Prepare job schedule	<p><u>Knowledge of:</u> 3.1 Allocation of duties. 3.2 Job time frame. 3.3 Meeting deadlines. 3.4 Team spirit.</p> <p><u>Ability to:</u> 3.1 Allocate duties 3.2 Estimate job completion time. 3.3 Meet deadlines 3.4 Work in a team</p> <p><u>Attitude / Safety :</u> - Trustworthy in producing job schedule - Meticulous in producing job schedule - Timely in producing job schedule</p>
CORE ABILITIES:	01.07 - Utilise database applications to locate and process information 01.08 - Utilise spreadsheet applications to locate and process information 01.11 - Apply thinking skills and creativity 02.10 - Prepare report and instructions 04.06 - Allocate work

OCCUPATION: TAX ASSISTANT			
DUTY NO:	03	DUTY:	PREPARE TAX WORKSHEETS
TASK NO:	03.01	TASK:	COMPILE TAX INFORMATION
LEVEL:	3	PERFORMANCE STANDARD: Compile tax information using the firm's checklist so that clients categorized, required documents collected and examined in accordance with job specification and requirements as per Standard Operating Procedures.	
TOOLS/EQUIPMENT/ MATERIALS: 1) Firm's checklist 2) Previous year's working papers 3) Income Tax Act 1967 4) Standard Operating Procedures			
STEPS		ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)	
1. Categorize clients according to class of taxable persons		<u>Knowledge of:</u> 1.1 Various classes of taxable persons 1.2 Various types of tax returns (Note: The format of the tax returns differ from class to class of taxable persons) <u>Ability to:</u> 1.1 Determine clients according to type of taxable persons 1.2 Obtain the correct tax returns (forms & supporting worksheets)	
2. Collect documents		<u>Knowledge of:</u> 2.1 Information receive on the various tax returns 2.2 Sources of information <u>Ability to:</u> 2.1 Liaise with relevant parties such as external auditors, company secretaries and etc. 2.2 Identify sources of information 2.3 Extract information required	

STEPS	ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)
3. Examine documents	<p><u>Knowledge of:</u> 3.1 Common errors 3.2 Various types of returns</p> <p><u>Ability to:</u> 3.1 Identify common errors arising in the process of information collection 3.2 Verify completeness and accuracy of documents</p> <p><u>Attitude / Safety :</u> - Cautious in compiling tax information - Precise in identifying tax information - Diligent in extracting tax information</p>
CORE ABILITIES:	01.07 - Utilise database applications to locate and process information 01.08 - Utilise spreadsheet applications to locate and process information 01.11 - Apply thinking skills and creativity 06.07 - Develop and maintain network

OCCUPATION: TAX ASSISTANT			
DUTY NO:	03	DUTY:	PREPARE TAX WORKSHEETS
TASK NO:	03.02	TASK:	COMPLETE CAPITAL ALLOWANCE SCHEDULES
LEVEL:	3	PERFORMANCE STANDARD: Complete Capital Allowance Schedules using fixed assets listings, previous year's working papers and Income Tax Act 1967 so that fixed assets listings are obtained, reconciled, regrouped, classification are determined, capital allowance schedule transferred and computed in accordance with job specification and requirements as per Standard Operating Procedures.	
TOOLS/EQUIPMENT/ MATERIALS: 1) Financial Reporting Standards 2) Income Tax Act 1967 3) Firm checklist 4) Fixed assets listings 5) Prior year's working papers 6) Standard of Operating Procedures			
STEPS		ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)	
1. Obtain fixed assets schedules		<u>Knowledge of:</u> 1.1 Financial statements 1.2 Liaison person 1.3 Firm's capitalization policy <u>Ability to:</u> 1.1 Interpret financial statements 1.2 Communicate with the liaison person 1.3 Interpret capitalization policy	
2. Reconcile fixed assets		<u>Knowledge of:</u> 2.1 Schedules required 2.2 Basic accounting principles <u>Ability to:</u> 2.1 Obtain proper schedules 2.2 Apply appropriate accounting principles	

STEPS	ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)
3. Determine the correctness of the fixed assets classification	<p><u>Knowledge of:</u> 3.1 Qualifying expenditure and capital allowances rate 3.2 Disposal value / Acquisition value</p> <p><u>Ability to:</u> 3.1 Identify qualifying expenditure and capital allowances rate 3.2 Group the qualifying expenditure.</p>
4. Determine the asset Tax Written Down Value (TWDV)	<p><u>Knowledge of:</u> 4.1 Capital allowance schedule 4.2 Filing practices/ procedures</p> <p><u>Ability to:</u> 4.1 Identify capital allowance schedule 4.2 Retrieve the previous year's capital allowance schedule. 4.3 Apply filing procedures</p>
5. Transfer asset addition	<p><u>Knowledge of:</u> 5.1 Linkage between fixed assets listing and capital allowance schedules</p> <p><u>Ability to:</u> 5.1 Link the fixed assets listing to the capital allowance schedules</p>
6. Calculate capital allowances (schedule 3)	<p><u>Knowledge of:</u> 6.1 Capital allowances rates 6.2 Capital allowances principles</p> <p><u>Ability to:</u> 6.1 Apply correct rates 6.2 Interpret capital allowance principles</p> <p><u>Attitude / Safety:</u> - Resourceful in identifying fixed assets and appropriate rates - Analytical in completing capital allowance schedule - Timely in production of capital allowance schedule</p>

STEPS	ENABLING REQUIREMENTS (Knowledge, Skill, Attitude And Safety)
CORE ABILITIES:	01.07 - Utilise database applications to locate and process information 01.08 - Utilise spreadsheet applications to locate and process information 01.10 - Apply a variety of mathematical techniques 01.11 - Apply thinking skills and creativity 05.02 - Inspect and monitor work done and / or in progress

OCCUPATION: TAX ASSISTANT			
DUTY NO:	03	DUTY:	PREPARE TAX WORKSHEETS
TASK NO:	03.03	TASK:	VERIFY TAX PAYMENT STATUS
LEVEL:	3	PERFORMANCE STANDARD: Verify tax payment status using the Income Tax Act 1967, firm's checklist so that payment schedule is obtained, checked and clients' tax status confirmed in accordance with job specification and requirements as per Standard Operating Procedures.	
TOOLS/EQUIPMENT/ MATERIALS: 1) Income Tax Act 1967 2) Firm's checklist 3) Financial statements 4) Standard Operating Procedures			
STEPS		ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)	
1. Obtain payment schedule		<u>Knowledge of:</u> 1.1 Various instalment schemes administered by the Inland Revenue Board under the self-assessment system 1.2 Accounting fundamentals to prepare the cash flow statement 1.3 Implications (i.e. penalties) of late payment <u>Ability to:</u> 1.1 Interpret the various instalment schemes 1.2 Apply accounting fundamentals to prepare the cash flow statement 1.3 Ensure income tax payments are consistent with the schedules	
2. Check accuracy of payment schedules		<u>Knowledge of:</u> 2.1 Various instalment schemes administered by the Inland Revenue Board under the self-assessment systems 2.2 Accounting fundamentals to prepare the cash flow statement 2.3 Implications (i.e. penalties) of late payment <u>Ability to:</u> 2.1 Determine various instalment schemes 2.2 Apply accounting fundamentals to prepare the cash flow statement 2.3 Ensure income tax payments are consistent with the schedules.	

STEPS	ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)
3. Confirm clients' tax status	<p><u>Knowledge of:</u> 3.1 Inland Revenue Board's organization structure 3.2 Liaison party for tax payment status</p> <p><u>Ability to:</u> 3.1 Liaise with Inland Revenue Board personnel 3.2 Identify liaison party for tax payment status</p> <p><u>Attitude / Safety:</u> - Alert to compliance with deadlines - Diligent in executing payment schedules - Tactful in dealing with relevant parties</p>
CORE ABILITIES:	01.07 - Utilise database applications to locate and process information 01.08 - Utilise spreadsheet applications to locate and process information 01.11 - Apply thinking skills and creativity 02.10 - Prepare report and instructions 03.16 - Identify and assess client / customer needs 06.07 - Develop and maintain network

OCCUPATION: TAX ASSISTANT			
DUTY NO:	03	DUTY:	PREPARE TAX WORKSHEETS
TASK NO:	03.04	TASK:	COMPLETE INLAND REVENUE BOARD (IRB) WORKSHEETS
LEVEL:	3	PERFORMANCE STANDARD: Complete Inland Revenue Boards' (IRB) worksheets using guidebook so that Inland Revenue Board worksheets are obtained, relevant worksheets determined, filled-up and filed in accordance with job specification and requirements as per Standard Operating Procedures.	
TOOLS/EQUIPMENT/ MATERIALS: 1) Computer with Internet connection 2) Inland Revenue Board directory 3) Inland Revenue Board guide book 4) Paper files 5) Filing cabinet 6) Storage devices 7) Standard Operating Procedures			
STEPS		ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)	
1. Obtain the Inland Revenue Board worksheets		<u>Knowledge of:</u> 1.1 Source for worksheet (e.g. IRB website, IRB office and etc.) 1.2 IRB website address 1.3 IRB branch address <u>Ability to:</u> 1.1 Source for the worksheet 1.2 Surf the Internet 1.3 Access the IRB website	
2. Determine relevant worksheets		<u>Knowledge of:</u> 2.1 IRB guideline on the worksheets 2.2 Client's nature of business <u>Ability to:</u> 2.1 Apply the IRB guidelines on filling up the worksheets 2.2 Determine the relevant parts of the worksheets based upon the client's business portfolio	

SUB-TASK / STEP	ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)
<p>3. Fill-up relevant parts of the worksheets</p> <p>4. File completed worksheets</p>	<p><u>Knowledge of:</u> 3.1 Relationship between the worksheets and tax returns 3.2 IRB guidelines on filling up the worksheet 3.3 Fundamentals of tax computation</p> <p><u>Ability to:</u> 3.1 Relate the worksheets to the tax returns 3.2 Apply the IRB guidelines on filling up the worksheets</p> <p><u>Knowledge of:</u> 4.1 The firm's filing system (manual and computerized) 4.2 The firm's indexing system</p> <p><u>Ability to:</u> 4.1 File the worksheet systematically for easy retrieval</p> <p><u>Attitude / Safety:</u> - Computer literate in completion of worksheets - Keep the worksheets neat and tidy - Timely completion of worksheets</p>
CORE ABILITIES:	01.07 - Utilise database applications to locate and process information 01.08 - Utilise spreadsheet applications to locate and process information 01.10 - Apply a variety of mathematical techniques 01.11 - Apply thinking skills and creativity 02.10 - Prepare report and instructions

OCCUPATION: TAX ASSISTANT			
DUTY NO:	04	DUTY:	PERFORM INCOME TAX COMPUTATION
TASK NO:	04.01	TASK:	CARRY OUT INCOME TAX PAYABLE COMPUTATION
LEVEL:	3	PERFORMANCE STANDARD: Carry out income tax payable computation using the Income Tax Act 1967, public rulings, exemption orders and other relevant legislations so that sources of income are identified and statutory income, aggregate income and chargeable income are computed in accordance with job specifications and requirements as per Standard Operating Procedures.	
TOOLS/EQUIPMENT/ MATERIALS: 1) Tax computation Template 2) Income Tax Act 1967 3) Public rulings 4) Exemption orders (Gazette Orders) 5) Standard Operating Procedures			
STEPS		ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)	
1. Identify sources of income		<u>Knowledge of :</u> 1.1 Classes of income as per Income Tax Act 1967 1.2 Capital receipts, or 1.3 Revenue receipts <u>Ability to:</u> 1.1 Identify classes of income 1.2 Differentiate between receipts (capital or revenue)	
2. Compute statutory income		<u>Knowledge of :</u> 2.1 Allowable and disallowable expenses 2.2 Expenses which qualify for double deduction 2.3 Capital Allowances <u>Ability to :</u> 2.1 Distinguish between allowable and disallowable expenses 2.2 Identify expenses which qualify for double deductions 2.3 Compute capital allowances 2.4 Ascertain balancing charges/allowances	

STEPS	ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)
<p>3. Compute aggregate income</p> <p>4. Compute total income.</p> <p>5. Compute chargeable income</p>	<p><u>Knowledge of :</u> 3.1 Tax computation framework</p> <p><u>Ability to:</u> 3.1 Utilize tax computation framework 3.2 Determine aggregate income.</p> <p><u>Knowledge of:</u> 4.1 Tax computation framework</p> <p><u>Ability to:</u> 4.1 Utilize tax computation framework 4.2 Determine total income .</p> <p><u>Knowledge of:</u> 5.1 Relevant provisions of Income Tax Act 1967 5.2 Tax computation framework</p> <p><u>Ability to :</u> 5.1 Apply relevant provisions of Income Tax Act 1967 5.2 Determine chargeable income.</p> <p><u>Attitude / Safety :</u></p> <ul style="list-style-type: none"> - Responsible in keeping tax documents - Meticulous in determining chargeable income - Diligent in computing income tax payable
CORE ABILITIES:	<p>01.07 - Utilise database applications to locate and process information</p> <p>01.08 - Utilise spreadsheet applications to locate and process information</p> <p>01.10 - Apply a variety of mathematical techniques</p> <p>01.11 - Apply thinking skills and creativity</p> <p>02.10 - Prepare report and instructions</p> <p>03.15 - Liaise to achieve identified outcomes</p> <p>03.16 - Identify and assess client / customer needs</p> <p>04.07 - Negotiate acceptance and support for objectives and strategies</p>

OCCUPATION: TAX ASSISTANT			
DUTY NO:	04	DUTY:	PERFORM INCOME TAX COMPUTATION
TASK NO:	04.02	TASK:	REVIEW INCOME TAX PAYABLE COMPUTATION
LEVEL:	3	PERFORMANCE STANDARD: Review income tax computation using the Income Tax Act 1967, rulings and the manager's views so that tax executive's view(s) are discussed, solved and finalised in accordance with job specification and requirements as per Standard Operating Procedures.	
TOOLS/EQUIPMENT/ MATERIALS: 1) Tax computation template 2) Income Tax Act 1967 3) Public rulings 4) Exemption orders (Gazette Orders) 5) Tax manager's review sheet 6) Standard Operating Procedures.			
STEPS		ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)	
1. Discuss tax executive's view(s).		<u>Knowledge of:</u> 1.1 Tax computation framework 1.2 Tax working papers <u>Ability to:</u> 1.1 Compute income tax payable 1.2 Interpret relevant year's working papers.	
2. Solve tax executive's view(s).		<u>Knowledge of:</u> 2.1 Rationale behind the views raised 2.2 Tax working papers 2.3 Procedures available to clear the views <u>Ability to:</u> 2.1 Identify rational behind the review points raised 2.2 Interpret relevant year's working papers 2.3 Source for additional information to resolve the issues raised	

STEPS	ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)
3. Finalize tax computations	<p><u>Knowledge of:</u> 3.1 Resultant tax consequences.</p> <p><u>Ability to:</u> 3.1 Conclude tax computations</p> <p><u>Attitude / Safety:</u></p> <ul style="list-style-type: none"> - Responsible in reviewing tax computation - Diligent in resolving issues raised - Dedicated in the task allocated
CORE ABILITIES:	<p>01.07 - Utilise database applications to locate and process information</p> <p>01.08 - Utilise spreadsheet applications to locate and process information</p> <p>01.09 - Utilise business graphic application to process information</p> <p>01.10 - Apply a variety of mathematical techniques</p> <p>01.11 - Apply thinking skills and creativity</p> <p>02.10 - Prepare report and instructions</p> <p>06.07 - Develop and maintain network</p>

OCCUPATION: TAX ASSISTANT			
DUTY NO:	04	DUTY:	PERFORM INCOME TAX COMPUTATION
TASK NO:	04.03	TASK:	CARRY OUT ALLOWABLE TAX ALLOWANCES COMPUTATION
LEVEL:	3	PERFORMANCE STANDARD: Carry out allowable tax allowances computation using the Income Tax Act 1967, public rulings, exemption orders and other relevant legislations so that allowable allowances are identified, computed and finalised in accordance with job specifications and requirements as per Standard Operating Procedures.	
TOOLS/EQUIPMENT/ MATERIALS: 1) Tax computation Template 2) Income Tax Act 1967 3) Public rulings 4) Exemption orders (Gazette Orders) 5) Standard Operating Procedures.			
STEPS		ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)	
1. Identify allowable allowances		<u>Knowledge of :</u> 1.1 Types of allowable allowances 1.2 Types of rate 1.3 Category of allowances <u>Ability to:</u> 1.1 Interpret types of allowable allowances 1.2 Interpret types of rate 1.3 Interpret category of allowances	
2. Compute allowable allowances		<u>Knowledge of :</u> 2.1 Types of allowable allowances 2.2 Types of rate 2.3 Category of allowances <u>Ability to :</u> 2.1 Determine types of allowable allowances 2.2 Determine different rates 2.3 Determine category of allowances	

<p style="text-align: center;">STEPS</p>	<p style="text-align: center;">ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)</p>
<p>3. Finalise allowable allowances</p>	<p><u>Knowledge of :</u> 3.1 Types of allowable allowances 3.2 Types of rate 3.3 Category of allowances</p> <p><u>Ability to:</u> 3.1 Comply allowable allowances rules 3.2 Apply types of rate 3.3 Apply category of allowances</p> <p><u>Attitude / Safety:</u> - Responsible in ascertaining allowable tax allowance - Meticulous in determining allowable tax allowance - Diligent in computing allowable tax allowance</p>
<p>CORE ABILITIES:</p>	<p>01.07 - Utilise database applications to locate and process information 01.08 - Utilise spreadsheet applications to locate and process information 01.10 - Apply a variety of mathematical techniques 01.11 - Apply thinking skills and creativity 02.10 - Prepare report and instructions 02.11 – Convey information and ideas to people 03.15 - Liaise to achieve identified outcomes 03.16 - Identify and assess client / customer needs 06.07 - Develop and maintain network</p>

OCCUPATION: TAX ASSISTANT			
DUTY NO:	04	DUTY:	PERFORM INCOME TAX COMPUTATION
TASK NO:	04.04	TASK:	CARRY OUT TAX INCENTIVES COMPUTATION
LEVEL:	3	PERFORMANCE STANDARD: Carry out tax incentives computation using Income Tax Act 1967, Promotion of Investment Act (PIA) 1976, public rulings, exemption orders and other relevant legislations so that tax incentives are identified, computed and finalised in accordance with job specifications and requirements as per Standard Operating Procedures.	
TOOLS/EQUIPMENT/ MATERIALS: 1) Promotion of Investment Act (PIA) 1976 2) Tax computation Template 3) Income Tax Act 1967 4) Public rulings 5) Exemption orders (Gazette Orders) 6) Standard Operating Procedures.			
STEPS		ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)	
1. Identify tax incentives		<u>Knowledge of :</u> 1.1 Types of tax incentives 1.2 Types of rate 1.3 Category of tax incentives <u>Ability to:</u> 1.1 Interpret types of tax incentives 1.2 Interpret types of rate 1.3 Interpret category of tax incentives	
2. Compute tax incentives		<u>Knowledge of :</u> 2.1 Types of allowable tax incentives 2.2 Types of rate 2.3 Category of tax incentives <u>Ability to :</u> 2.1 Determine types of tax incentives 2.2 Determine different rates 2.3 Determine category of tax incentives	

STEPS	ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)
3. Finalise tax incentives	<p><u>Knowledge of :</u></p> <p>3.1 Types of tax incentives 3.2 Types of rate 3.3 Category of tax incentives</p> <p><u>Ability to:</u></p> <p>3.1 Comply tax incentives rules 3.2 Apply types of rate 3.3 Apply category of tax incentives</p> <p><u>Attitude / Safety :</u></p> <ul style="list-style-type: none"> - Responsible in ascertaining tax incentives - Meticulous in determining tax incentives - Diligent in computing tax incentives
CORE ABILITIES:	<p>01.07 - Utilise database applications to locate and process information</p> <p>01.08 - Utilise spreadsheet applications to locate and process information</p> <p>01.10 - Apply a variety of mathematical techniques</p> <p>01.11 - Apply thinking skills and creativity</p> <p>02.10 - Prepare report and instructions</p> <p>02.11 - Convey information and ideas to people</p> <p>03.15 - Liaise to achieve identified outcomes</p> <p>03.16 - Identify and assess client / customer needs</p> <p>06.07 - Develop and maintain network</p>

OCCUPATION: TAX ASSISTANT			
DUTY NO:	05	DUTY:	ADMINISTER TAX RETURNS
TASK NO:	05.01	TASK:	MONITOR TAX DEADLINES
LEVEL:	3	PERFORMANCE STANDARD: Monitor tax deadlines using standard letters and relevant forms so that tax deadlines, tax estimates and tax payments are identified, checked and abided in accordance with job specifications and requirements as per Standard Operating Procedures.	
TOOLS/EQUIPMENT/ MATERIALS: 1) Standard letters 2) Relevant forms 3) Standard Operating Procedures			

STEPS	ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)
1. Identify tax deadlines	<u>Knowledge of:</u> 1.1 Tax deadlines due dates 1.2 Client personnel responsible for tax estimates <u>Ability to:</u> 1.1 Determine tax deadlines due dates 1.2 Determine tax estimates
2. Check tax estimates due dates	<u>Knowledge of:</u> 2.1 Due dates for installment payments 2.2 Client personnel responsible for tax installment payments <u>Ability to:</u> 2.1 Ensure compliance to due dates 2.2 Liaise with client personnel in order to ensure compliance

STEPS	ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)
<p>3. Abide tax due dates</p> <p>4. Abide tax payments</p>	<p><u>Knowledge of:</u> 3.1 Tax deadlines 3.2 Client personnel responsible for income tax payments</p> <p><u>Ability to:</u> 3.1 Issue reminders in respect of tax due date 3.2 Liaise with client personnel in order to ensure compliance</p> <p><u>Knowledge of:</u> 4.1 Tax payment deadlines 4.2 Client personnel responsible for income tax payments</p> <p><u>Ability to:</u> 4.1 Issue reminders in respect of tax payments 4.2 Liaise with client personnel in order to ensure payments</p> <p><u>Attitude / Safety :</u> - Responsible to adhere to due dates - Diligent in submitting tax estimates - Dedicated to perform the task - Timely in meeting tax deadlines</p>
<p>CORE ABILITIES:</p>	<p>01.07 - Utilise database applications to locate and process information 01.08 - Utilise spreadsheet applications to locate and process information 01.11 - Apply thinking skills and creativity 02.10 - Prepare report and instructions 02.11 - Convey information and ideas to people 03.15 - Liaise to achieve identified outcomes 06.07 - Develop and maintain network</p>

OCCUPATION: TAX ASSISTANT			
DUTY NO:	05	DUTY:	ADMINISTER TAX RETURNS
TASK NO:	05.02	TASK:	PREPARE TAX RETURNS
LEVEL:	3	PERFORMANCE STANDARD: Prepare tax returns using the Income Tax Act, 1967 and other relevant information so that tax returns are identified, reviewed and submitted in accordance with job specifications and requirements as per Standard Operating Procedures.	
TOOLS/EQUIPMENT/ MATERIALS: 1) Income Tax Act 1967 2) Tax returns (forms B, C, P, T, CS, etc.) 3) Stationery 4) Computer 5) Income tax computation 6) Standard Operating Procedures			
STEPS		ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)	
1. Identify tax returns		<u>Knowledge of:</u> 1.1 Types of tax returns 1.2 Formats and contents of tax returns <u>Ability to:</u> 1.1 Classify types of tax returns 1.2 Interpret formats and contents of tax returns	
2. Review tax returns		<u>Knowledge of:</u> 2.1 Types of tax returns 2.1 Formats and contents of tax returns <u>Ability to:</u> 2.1 Determine types of tax returns 2.2 Check formats and contents of tax returns	

STEPS	ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)
<p>3. Submit tax returns to assistant tax executive</p>	<p><u>Knowledge of:</u> 3.1 Levels of authority in the firm</p> <p><u>Ability to:</u> 3.1 Submit tax returns to assistant tax executive</p> <p><u>Attitude / Safety :</u></p> <ul style="list-style-type: none"> - Responsible in preparing tax return - Diligent in determining types of tax return - Keep the tax return neat and tidy
<p>CORE ABILITIES:</p>	<p>01.07 - Utilise database applications to locate and process information</p> <p>01.08 - Utilise spreadsheet applications to locate and process information</p> <p>01.10 - Apply a variety of mathematical techniques</p> <p>01.11 - Apply thinking skills and creativity</p> <p>02.10 - Prepare report and instructions</p> <p>02.11 - Convey information and ideas to people</p> <p>03.13 - Develop and maintain team harmony and resolve conflicts</p> <p>03.14 - Facilitate and coordinate teams and ideas</p> <p>03.15 - Liaise to achieve identified outcomes</p>

OCCUPATION: TAX ASSISTANT			
DUTY NO:	05	DUTY:	ADMINISTER TAX RETURNS
TASK NO:	05.03	TASK:	RESPOND TAX RETURNS QUERIES
LEVEL:	3	PERFORMANCE STANDARD: Respond tax returns queries using Income Tax Act 1967 and additional information sourced so that tax returns queries are identified, additional information obtained and information requested forwarded in accordance with job specifications and requirements as per Standard Operating Procedures.	
TOOLS/EQUIPMENT/ MATERIALS: 1) Income Tax Act 1967 2) Information requested by IRB 3) Relevant documents available 4) Standard Operating Procedures			
STEPS		ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)	
1. Identify tax returns queries		<u>Knowledge of:</u> 1.1 Types of queries 1.2 Category of queries <u>Ability to:</u> 1.1 Interpret types of queries 1.2 Interpret category of queries	
2. Obtain additional information		<u>Knowledge of:</u> 2.1 Sources of information required 2.2 Related parties who can provide the information required <u>Ability to:</u> 2.1 Source the information required 2.2 Liaise with related parties who can provide the information required	

STEPS	ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)
3. Forward the information requested	<p><u>Knowledge of:</u> 3.1 Superior responsible. 3.2 Tax implications on additional information</p> <p><u>Ability to:</u> 3.1 Submit information required to the superior 3.2 Quantify tax implications on additional information</p> <p><u>Attitude / Safety :</u> - Responsible in responding to tax return queries - Diligent in obtaining information on queries - Dedicated in replying to queries</p>
CORE ABILITIES:	01.07 - Utilise database applications to locate and process information 01.08 - Utilise spreadsheet applications to locate and process information 01.10 - Apply a variety of mathematical techniques 01.11 - Apply thinking skills and creativity 02.10 - Prepare report and instructions 02.11 - Convey information and ideas to people 03.14 - Facilitate and coordinate teams and ideas 03.15 - Liaise to achieve identified outcomes

OCCUPATION: TAX ASSISTANT			
DUTY NO:	06	DUTY:	PERFORM INDIRECT TAX ISSUES
TASK NO:	06.01	TASK:	CARRY OUT SERVICE TAX COMPUTATION
LEVEL:	3	PERFORMANCE STANDARD: Carry out service tax computation using Sales and Service Tax Act 1975, Customs rulings so that service tax sources are identified, computed and finalised in accordance with job specifications and requirements as per Standard Operating Procedures.	
TOOLS/EQUIPMENT/ MATERIALS: 1) Sales and Service Tax Act 1975 2) Customs rulings 3) Standard Operating Procedures.			
STEPS		ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)	
1. Identify service tax sources		<u>Knowledge of :</u> 1.1 Types of service tax revenue 1.2 Threshold limit <u>Ability to:</u> 1.1 Interpret types of service tax revenue 1.2 Find out threshold limit	
2. Compute service tax		<u>Knowledge of :</u> 2.1 Types of service tax revenue 2.2 Threshold limit 2.3 Service tax rate <u>Ability to :</u> 2.1 Determine types of service tax revenue 2.2 Determine threshold limit 2.3 Apply service tax rate	

STEPS	ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)
3. Finalise service tax	<p><u>Knowledge of :</u></p> <p>3.1 Types of service tax 3.2 Threshold limit 3.3 Service tax rate</p> <p><u>Ability to:</u></p> <p>3.1 Confirm types of service tax 3.2 Comply threshold limit 3.3 Apply service tax rate</p> <p><u>Attitude / Safety:</u></p> <ul style="list-style-type: none"> - Responsible in keeping service tax documents - Meticulous in determining chargeable service tax - Diligent in computing service tax payable
CORE ABILITIES:	<p>01.07 - Utilise database applications to locate and process information</p> <p>01.08 - Utilise spreadsheet applications to locate and process information</p> <p>02.10 - Prepare report and instructions</p> <p>05.02 - Inspect and monitor work done and / or in progress</p>

OCCUPATION: TAX ASSISTANT			
DUTY NO:	06	DUTY:	PERFORM INDIRECT TAX ISSUES
TASK NO:	06.02	TASK:	CARRY OUT SERVICE TAX PAYMENT
LEVEL:	3	PERFORMANCE STANDARD: Carry out service tax payment using the Sales and Service Tax Act 1975 and Customs rulings so that threshold limits and service tax payments are identified and monitored in accordance with job specifications and requirements as per Standard Operating Procedures.	
TOOLS/EQUIPMENT/ MATERIALS: 1) Sales and Service Tax Act 1975 2) Customs rulings 3) Standard Operating Procedures.			
STEPS		ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)	
1. Identify threshold limits		<u>Knowledge of:</u> 1.1 Taxable persons 1.2 Taxable services 1.3 Threshold limits 1.4 Roll-over periods <u>Ability to:</u> 1.1 Find out taxable persons 1.2 Locate taxable services 1.3 Determine threshold limits 1.4 Establish Roll-over periods	
2. Monitor thresholds		<u>Knowledge of:</u> 2.1 Taxable persons 2.2 Taxable services 2.3 Threshold limits 2.4 Roll-over periods	

STEPS	ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)
<p>3. Monitor service tax payments</p>	<p><u>Ability to:</u> 2.1 Determine taxable persons 2.2 Determine taxable services 2.3 Determine threshold limits 2.4 Compute turnover for roll-over periods</p> <p><u>Knowledge of:</u> 3.1 Taxable persons 3.2 Taxable services 3.3 Threshold limits 3.4 Roll-over periods</p> <p><u>Ability to:</u> 3.1 Determine taxable persons 3.2 Check taxable services 3.3 Check threshold limits 3.4 Ensure compliance of turnover</p> <p><u>Attitude / Safety :</u> - Alert to compliance with deadlines - Diligent in executing service tax schedules - Tactful in dealing with relevant parties - Responsible in determining threshold limit</p>
<p>CORE ABILITIES:</p>	<p>01.07 - Utilise database applications to locate and process information 01.08 - Utilise spreadsheet applications to locate and process information 01.11 - Apply thinking skills and creativity 02.10 - Prepare report and instructions 05.02 - Inspect and monitor work done and / or in progress</p>

OCCUPATION: TAX ASSISTANT			
DUTY NO:	06	DUTY:	PERFORM INDIRECT TAX ISSUES
TASK NO:	06.03	TASK:	CARRY OUT SALES TAX COMPUTATION
LEVEL:	3	PERFORMANCE STANDARD: Carry out sales tax computation using Sales and Service Tax Act 1975, Customs rulings so that sales tax sources are identified, computed and finalised in accordance with job specifications requirements as per Standard Operating Procedures.	
TOOLS/EQUIPMENT/ MATERIALS: 1) Sales and Service Tax Act 1975 2) Customs rulings 3) Standard Operating Procedures.			

STEPS	ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)
1. Identify sales tax sources	<u>Knowledge of :</u> 1.1 Types of sales tax revenue 1.2 Threshold limit <u>Ability to:</u> 1.1 Interpret types of sales tax revenue 1.2 Determine threshold limit
2. Compute sales tax	<u>Knowledge of :</u> 2.1 Types of sales tax revenue 2.2 Threshold limit 2.3 Sales tax rate <u>Ability to :</u> 2.1 Determine types of sales tax revenue 2.2 Determine threshold limit 2.3 Apply sales tax rate

STEPS	ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)
3. Finalise sales tax	<p><u>Knowledge of :</u></p> <p>3.1 Types of sales tax revenue 3.2 Threshold limit 3.3 Sales tax rate</p> <p><u>Ability to:</u></p> <p>3.1 Confirm types of sales tax revenue 3.2 Comply threshold limit 3.3 Apply sales tax rate</p> <p><u>Attitude / Safety :</u></p> <ul style="list-style-type: none"> - Responsible in keeping sales tax documents - Meticulous in determining chargeable sales tax - Diligent in computing sales tax payable
CORE ABILITIES:	<p>01.07 - Utilise database applications to locate and process information</p> <p>01.08 - Utilise spreadsheet applications to locate and process information</p> <p>01.11 - Apply thinking skills and creativity</p> <p>02.10 - Prepare report and instructions</p> <p>05.02 - Inspect and monitor work done and / or in progress</p>

OCCUPATION: TAX ASSISTANT

DUTY NO:	06	DUTY:	PERFORM INDIRECT TAX ISSUES
TASK NO:	06.04	TASK:	CARRY OUT SALES TAX PAYMENT
LEVEL:	3	PERFORMANCE STANDARD:	Carry out sales tax payment using the Sales and Service Tax Act 1975 and Customs rulings so that threshold limits and sales tax payments are identified and monitored in accordance with job specifications and requirements as per Standard Operating Procedures.

TOOLS/EQUIPMENT/ MATERIALS:

1) Sales and Service Tax Act 1975 2) Customs rulings 3) Standard Operating Procedures.

STEPS	ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)
1. Identify threshold limits	<u>Knowledge of:</u> 1.1 Taxable persons 1.2 Taxable services 1.3 Threshold limits 1.4 Roll-over periods
2. Monitor thresholds	<u>Ability to:</u> 1.1 Determine taxable persons 1.2 Determine taxable services 1.3 Determine threshold limits 1.4 Determine Roll-over periods <u>Knowledge of:</u> 2.1 Taxable persons 2.2 Taxable services 2.3 Threshold limits 2.4 Roll-over periods

STEPS	ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)
<p>3. Monitor service tax payments</p>	<p><u>Ability to:</u> 2.1 Ensure taxable persons 2.2 Verify taxable services 2.3 Check threshold limits 2.4 Compute turnover for roll-over periods</p> <p><u>Knowledge of:</u> 3.1 Taxable persons 3.2 Taxable services 3.3 Threshold limits 3.4 Roll-over periods</p> <p><u>Ability to:</u> 3.1 Determine taxable persons 3.2 Determine taxable services 3.3 Determine threshold limits 3.4 Ensure compliance of turnover</p> <p><u>Attitude / Safety:</u> - Alert to compliance with deadlines - Diligent in executing sales tax schedules - Tactful in dealing with relevant parties - Responsible in determining threshold limit</p>
<p>CORE ABILITIES:</p>	<p>01.07 - Utilise database applications to locate and process information 01.08 - Utilise spreadsheet applications to locate and process information 01.11 - Apply thinking skills and creativity 02.10 - Prepare report and instructions 05.02 - Inspect and monitor work done and / or in progress</p>

OCCUPATION : TAX ASSISTANT

DUTY NO:	07	DUTY:	PERFORM REPORTING FUNCTIONS
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TASK NO:	07.01	TASK:	PREPARE JOB STATUS REPORT
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LEVEL :	3	PERFORMANCE STANDARD : Prepare job status report using tax manual standards and office procedures so that current tax file obtained, tax findings summarized and reported in accordance with Tax manual, Acts, Legislations in accordance with job specification and requirements as per Standard Operating Procedures.
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TOOLS / EQUIPMENT / MATERIALS:

- 1) Tax manual 2) Income Tax Act 1967 3) Computing equipment such as printer, etc.
4) Standard Operating Procedures

STEPS	ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)
1. Obtain current tax file	<p><u>Knowledge of:</u> 1.1 Office procedures 1.2 Tax manual 1.3 Job status</p> <p><u>Ability to:</u> 1.1 Interpret office procedures 1.2 Interpret tax manual 1.3 Interpret job status</p>
2. Summarize tax findings	<p><u>Knowledge of:</u> 2.1 Offices procedures 2.2 Tax manual 2.3 Job status</p> <p><u>Ability to:</u> 2.1 Determine office procedures 2.2 Determine tax manual 2.3 Determine job status</p>
3. Report tax findings	<p><u>Knowledge of:</u> 3.1 Report format 3.2 Tax manual 3.3 Office procedures</p> <p><u>Ability to :</u> 3.1 Write report 3.2 Compile tax findings</p>

STEPS	ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)
	<u>Attitude / Safety:</u> <ul style="list-style-type: none"> - Meticulous in preparing job status report - Precise in reporting - Timely in completion of the report
CORE ABILITIES:	01.07 - Utilise database applications to locate and process information 01.08 - Utilise spreadsheet applications to locate and process information 01.11 - Apply thinking skills and creativity 02.10 - Prepare report and instructions 02.11 - Convey information and ideas to people

OCCUPATION: TAX ASSISTANT			
DUTY NO:	07	DUTY:	PERFORM REPORTING FUNCTIONS
TASK NO:	07.02	TASK:	PREPARE TAX ISSUES REPORT
LEVEL:	3	PERFORMANCE STANDARD: Prepare tax issues report using Tax manual, office procedures, and relevant acts so that current tax file obtained, tax matters summarized and reported in accordance with Tax manual, Acts, Legislations in accordance with job specification and requirements as per Standard Operating Procedures.	
TOOLS / EQUIPMENT / MATERIALS: 1) Tax manual 2) Office procedures 3) Income Tax Act 1967 4) Computing equipment such as printer, etc. 4) Standard Operating Procedures			

STEPS	ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)
1. Obtain current tax file	<u>Knowledge of:</u> 1.1 Office procedures 1.2 Tax manual <u>Ability to:</u> 1.1 Determine compliance of office procedures 1.2 Determine compliance of tax manual
2. Summarize outstanding matters	<u>Knowledge of:</u> 2.1 Tax manual requirement 2.2 Legal and statutory requirement <u>Ability to:</u> 2.1 Comply with tax manual 2.2 Identify important and material tax matters 2.3 Comply to legal and statutory requirement

STEPS	ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)
3. Present outstanding matters report	<p><u>Knowledge of:</u> 3.1 Report format 3.2 Tax manual 3.3 Office procedures</p> <p><u>Ability to:</u> 3.1 Write report 3.2 Compile tax findings</p> <p><u>Attitude / Safety :</u> - Meticulous in preparing tax issues report - Precise in reporting - Timely completion of tax issues report</p>
CORE ABILITIES:	01.07 - Utilise database applications to locate and process information 01.08 - Utilise spreadsheet applications to locate and process information 01.11 - Apply thinking skills and creativity 02.10 - Prepare report and instructions 02.11 - Convey information and ideas to people

OCCUPATION :TAX ASSISTANT

DUTY NO :	07	DUTY :	PERFORM REPORTING FUNCTIONS
TASK NO :	07.03	TASK :	RESPOND OUTSTANDING MATTERS
LEVEL :	3	PERFORMANCE STANDARD : Respond outstanding matters using Tax manual, office procedures, and relevant acts so that outstanding matters obtained, resolved and reported in accordance with Tax manual, Acts, Legislations in accordance with job specification and requirements as per Standard Operating Procedures.	
TOOLS / EQUIPMENT / MATERIALS: 1) Tax manual 2) Office procedures 3) Income Tax Act 1967 4) Computing equipment such as printer, etc. 5) Standard Operating Procedures			

STEPS	ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)
1. Obtain tax outstanding matters report	<u>Knowledge of:</u> 1.1 Office procedures 1.2 Tax manual <u>Ability to:</u> 1.1 Determine compliance of office procedures 1.2 Determine compliance of tax manual
2. Obtain clients' feedback	<u>Knowledge of:</u> 2.1 Client office procedures 2.2 Communication skills <u>Ability to:</u> 2.1 Identify clients' authorized personnel 2.2 Communicate issues to client
3. Resolve outstanding matters	<u>Knowledge of :</u> 3.1 Report format 3.2 Tax manual 3.3 Office procedures 3.4 Legal & statutory requirement <u>Ability to :</u> 3.1 Write report 3.2 Comply with legal and statutory requirements

STEPS	ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)
	<u>Attitude / Safety :</u> <ul style="list-style-type: none"> - Responsible in responding to outstanding tax matters - Diligent in obtaining information on queries - Dedicated in resolving queries
CORE ABILITIES:	01.07 - Utilise database applications to locate and process information 01.08 - Utilise spreadsheet applications to locate and process information 01.11 - Apply thinking skills and creativity 02.10 - Prepare report and instructions 02.11 - Convey information and ideas to people

OCCUPATION: TAX ASSISTANT

DUTY NO.	08	DUTY:	AUTHENTICATE CLIENTS' INFORMATION
TASK NO.	08.01	TASK:	ENSURE CLIENTS' INFORMATION CORRECTNESS
LEVEL	3	PERFORMANCE STANDARD:	Ensure clients' information correctness using directories, rules and regulations so that information received, reviewed and verified in accordance with job specification and requirements as per Standard Operating Procedures.
TOOL/ EQUIPMENT/ MATERIALS:			
1) Directories 2) Rules and regulations 3) Books and journals 4) Relevant courses 5) Standard Operating Procedures.			

STEPS	ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)
1. Receive clients' information.	<u>Knowledge of:-</u> 1.1 Sources of information 1.2 Types and nature of information 1.3 Job functions 1.4 Rules and regulations <u>Ability to:-</u> 1.1 Recognize sources of information 1.2 Interpret types and nature of information 1.3 Relate job functions 1.4 Determine rules and regulations
2. Review clients' information	<u>Knowledge of:-</u> 2.1 Sources of information 2.2 Types and nature of information 2.3 Job functions 2.4 Rules and regulations <u>Ability to:-</u> 2.1 Determine sources of information 2.2 Determine type and nature of information 2.3 Relate job functions 2.4 Comply to rules and regulations

STEPS	ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)
3. Verify information correctness	<p><u>Knowledge of:-</u> 3.1 Sources of information 3.2 Type and nature of information 3.3 Job functions 3.4 Rules and regulations</p> <p><u>Ability to:-</u> 3.1 Recognize source of information 3.2 Confirm type and nature of information 3.3 Relate to job functions 3.4 Comply to rules and regulations</p> <p><u>Attitude / Safety:-</u> - Meticulous in ensuring correctness of information - Resourceful in reviewing and verifying information - Responsible to confidentiality of information</p>
CORE ABILITIES:	01.07 - Utilise database applications to locate and process information 01.08 - Utilise spreadsheet applications to locate and process information 03.15 - Liaise to achieve identified outcomes

OCCUPATION: TAX ASSISTANT

DUTY NO.	08	DUTY:	AUTHENTICATE CLIENTS' INFORMATION
TASK NO.	08.02	TASK:	ENSURE CLIENTS' INFORMATION COMPLETENESS
LEVEL	3	PERFORMANCE STANDARD: Ensure clients' information completeness using directories, rules and regulations so that clients' information received, reviewed and verified in accordance with job specification and requirements as per Standard Operating Procedures.	

TOOL/ EQUIPMENT/ MATERIALS:

- 1) Directories 2) Rules and regulations 3) Books and journals 4) Relevant courses
5) Standard Operating Procedures.

STEPS	ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)
1. Obtain information.	<u>Knowledge of:-</u> 1.1 Pool of information 1.2 Different kinds of information <u>Ability to:-</u> 1.1 Recognize pool of information 1.2 Interpret different kinds of information
2. Examine information.	<u>Knowledge of:-</u> 2.1 Pool of information 2.2 Different kinds of information <u>Ability to:-</u> 2.1 Determine pool of information 2.2 Determine different kinds of information
3. Confirm information completeness.	<u>Knowledge of:-</u> 3.1 Reliability of information 3.2 Reaffirm of information <u>Ability to:-</u> 3.1 Verify information 3.2 Finalize information

STEPS	ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)
	<u>Attitude / Safety :-</u> <ul style="list-style-type: none"> - Meticulous in ensuring completeness of information - Resourceful in reviewing and verifying information - Responsible to confidentiality of information
CORE ABILITIES:	01.07 - Utilise database applications to locate and process information 01.08 - Utilise spreadsheet applications to locate and process information 03.15 - Liaise to achieve identified outcomes

OCCUPATION: TAX ASSISTANT			
DUTY NO.	08	DUTY:	AUTHENTICATE CLIENTS' INFORMATION
TASK NO.	08.03	TASK:	VALIDATE CLIENTS' INFORMATION
LEVEL	3	PERFORMANCE STANDARD: Validate clients' information using directories, rules and regulations so that clients' information received, reviewed and confirmed in accordance with job specification requirements and Standard Operating Procedures.	
TOOL/ EQUIPMENT/ MATERIALS: 1) Directories 2) Rules and regulations 3) Book and journal 4) Relevant courses 5) Standard Operating Procedures.			

STEPS	ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)
1. Acquire information.	<u>Knowledge of:-</u> 1.1 Sources of information 1.2 Types and nature of information 1.3 Rules and regulations <u>Ability to:-</u> 1.1 Determine sources of information 1.2 Interpret type and nature of information 1.3 Interpret rules and regulations
2. Re-examine clients' information	<u>Knowledge of:-</u> 2.1 Origin of information 2.2 Different kinds of information <u>Ability to:-</u> 2.1 Ascertain origin of information 2.2 Ascertain different kinds of information
3. Affirm clients' information.	<u>Knowledge of:-</u> 3.1 Sources of information 3.2 Types and nature of information

STEPS	ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)
4. Forward to authorized person	<p><u>Ability to:-</u> 3.1 Confirm source of information 3.2 Confirm types and nature of information</p> <p><u>Knowledge of:-</u> 4.1 Submission procedures 4.2 Authorized person 4.3 Clients' information.</p> <p><u>Ability to:-</u> 4.1 Comply with submission procedures 4.2 Determine authorized person 4.3 Compile clients' information.</p> <p><u>Attitude / Safety:-</u> - Meticulous in validating clients' information - Resourceful in validating clients' information - Responsible to confidentiality of clients' information - Courteous in interacting with superior</p>
CORE ABILITIES:	01.07 - Utilise database applications to locate and process information 01.08 - Utilise spreadsheet applications to locate and process information 02.10 - Prepare reports and instructions 03.15 - Liaise to achieve identified outcomes

OCCUPATION: TAX ASSISTANT			
DUTY NO:	09	DUTY:	PERFORM SUPERVISORY FUNCTIONS
TASK NO:	09.01	TASK:	PREPARE JOB SCHEDULE
LEVEL:	3	PERFORMANCE STANDARD: prepare job schedule using work schedule chart and report so that the work schedule is obtained, identified, presented, updated and supervised in accordance with work specification and standard operating procedures	
TOOLS/EQUIPMENT/ MATERIALS: 1) Work schedule chart 2) Computer and software 3) Work schedule report 4) Standard Operating Procedures			
STEPS		ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)	
1. Obtain job schedule		<u>Knowledge of:</u> 1.1 Job schedule 1.2 Type of job schedule <u>Ability to:</u> 1.1 Anticipate job requirements	
2. Identify job schedule needs		<u>Knowledge of:</u> 2.1 Job schedule 2.2 Type of job schedule <u>Ability to:</u> 2.1 Recognize job requirements	

STEPS	ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)
<p>3. Present the prepared job schedule for action</p> <p>4. Update job schedule</p>	<p><u>Knowledge of:</u> 3.1 Job schedule 3.2 Type of job requirements 3.3 Job activities</p> <p><u>Ability to:</u> 3.1 Present the schedule 3.2 Use schedule software 3.3 Use schedule chart</p> <p><u>Knowledge of:</u> 4.1 Job schedule 4.2 Type of job 4.3 Job activities</p> <p><u>Ability to:</u> 4.1 Identify job schedule 4.2 Use job schedule software 4.3 Use job schedule chart</p> <p><u>Attitude / Safety:</u></p> <ul style="list-style-type: none"> - Timely in meeting deadlines - Meticulous in preparing schedules
CORE ABILITIES:	03.17 - Identify staff training needs and facilitate access to training 05.01 - Implement project/work plans

OCCUPATION: TAX ASSISTANT			
DUTY NO:	09	DUTY:	PERFORM SUPERVISORY FUNCTIONS
TASK NO:	09.02	TASK:	PREPARE TRAINING MATERIALS
LEVEL:	3	PERFORMANCE STANDARD: Prepare training materials using manuals so that the training objectives are defined, training syllabus prepared and finalized in accordance with job specification and requirements as per standard operating procedures	
TOOLS/EQUIPMENT/ MATERIALS: 1) Training Materials 2) Manuals 3) Standard Operating Procedures			
STEPS		ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)	
1. Define training Objectives		<u>Knowledge of:</u> 1.1 Staffs' abilities 1.2 Training resources <u>Ability to:</u> 1.1 Identify training needs	
2. Prepare training syllabus		<u>Knowledge of:</u> 2.1 Training syllabus <u>Ability to:</u> 2.1 Collate training materials	
3. Finalize training materials		<u>Knowledge of:</u> 3.1 Training methods <u>Ability to:</u> 3.1 Compile into a coherent training manual / Programme	

STEPS	ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)
	<u>Attitude / Safety:</u> <ul style="list-style-type: none"> - Timely in preparing training schedules - Meticulous in preparing training materials
CORE ABILITIES:	03.10 - Provide consultation and counselling 03.12 - Provide coaching/ on-the job training 03.17 - Identify staff training needs and facilitate access to training

OCCUPATION: TAX ASSISTANT			
DUTY NO:	09	DUTY:	PERFORM SUPERVISORY FUNCTIONS
TASK NO:	09.03	TASK:	COORDINATE SECTION MEETING
LEVEL:	3	PERFORMANCE STANDARD: Co-ordinate section meeting using minutes of previous meeting, meeting agenda, memo, circular, computer so that the agenda is set, time and place set, members informed and meeting is conducted in accordance with job specifications and requirements as per standard operating procedures.	
TOOLS/EQUIPMENT/ MATERIALS: 1) Minutes of Previous Meeting 2) Meeting agenda 3) Memo / Circular 4) Computer 5) Standard Operating Procedure			
STEPS		ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)	
1. Set agenda		<u>Knowledge of:</u> 1.1 Minutes of past meeting 1.2 Members of meeting 1.3 Objective of meeting <u>Ability to:</u> 1.1 Identify meeting requirement	
2. Set time and place		<u>Knowledge of:</u> 2.1 Job schedule <u>Ability to:</u> 2.1 Identify place of meeting 2.2 Set time for meeting	

STEPS	ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)
<p>3 Inform members</p> <p>4 Conduct meeting</p>	<p><u>Knowledge of:</u> 3.1 Meeting Circular</p> <p><u>Ability to:</u> 3.1 Communicate effectively</p> <p><u>Knowledge of:</u> 4.1 Meeting procedures 4.2 Management of meeting</p> <p><u>Ability to:</u> 4.1 Handle meeting</p> <p><u>Attitude / Safety:</u></p> <ul style="list-style-type: none"> - Timely in managing meeting schedules - Confident in coordinating meetings
CORE ABILITIES:	<p>03.10 - Provide consultation and counselling</p> <p>05.01 - Implement project/work plans</p>

OCCUPATION: TAX ASSISTANT			
DUTY NO:	09	DUTY:	PERFORM SUPERVISORY FUNCTIONS
TASK NO:	09.04	TASK:	CHECK STAFF ATTENDANCE
LEVEL:	3	PERFORMANCE STANDARD: Check staff attendance using attendance sheets, leave schedules so that the attendance obtained, leave schedule verified and reports prepared in accordance with job specifications and requirements as per standard operating procedures	
TOOLS/EQUIPMENT/ MATERIALS: 1)Attendance sheets 2) Leave schedule 3) Standard Operating Procedures			
STEPS		ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)	
1. Obtain attendance sheet		<u>Knowledge of:</u> 1.1 Attendance sheet 1.2 Managing section operation <u>Ability to:</u> 1.1 Identify attendance sheet	
2. Verify attendance sheet		<u>Knowledge of:</u> 2.1 Various types of attendance sheet <u>Ability to:</u> 2.1 Scrutinise attendance sheet	
3. Prepare attendance report		<u>Knowledge of:</u> 3.1 Attendance report 3.2 Managing section operation <u>Ability to:</u> 2.1 Write report 2.2 Collate information on attendance	

STEPS	ENABLING REQUIREMENTS (Knowledge, Skill, Attitude / Safety)
	<u>Attitude / Safety:</u> <ul style="list-style-type: none"> - Honest in verifying attendance - Timely in collecting attendance information
CORE ABILITIES:	03.09 - Manage and improve performance of individuals 03.11 - Monitor and evaluate performance of human resources