



**CATAPULT**

# FNSFLT206

Develop knowledge of taxation

## Table of Contents (Extract)

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This Table of Contents extract is taken from Catapult Smallprint's full hardcopy Trainer/Assessor Guide for the unit FNSFLT206.

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<https://catapultlearning.com.au/product/FNSFLT206/>

# Trainer/assessor guide

## FNSFLT206 Develop knowledge of taxation

### Welcome to this unit of study

This unit describes the skills and knowledge required to understand the role of taxation in the Australian economy, including why and how tax is levied and collected, types of taxes paid by business and individuals, and its impact on investment choices. It has wide application and may be used in workplaces, schools, adult and community learning organisations or registered training organisations to build the financial literacy of learners. The unit may also be used as part of pre-vocational or new apprenticeship programs, or as part of services provided by counselling or advisory organisations.

It applies to individuals who apply new ideas and knowledge to develop and maintain personal financial literacy skills.

It may be undertaken as:

- » part of a formal qualification nationally recognised through the Australian Qualifications Framework (AQF)
- » a stand alone unit
- » part of a formal skill set

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# About this trainer/assessor guide

## Learning resource

The learning resource is divided into the following topics:

- » Explain and discuss role of taxation in the Australian economy
- » Explain personal tax
- » Explain business tax
- » Discuss tax liability

Each topic provides information to help you gain the skills and knowledge required to perform the work tasks to which they refer. Read the information and practise the skills described. You should also take the opportunity to undertake additional independent research. Your trainer/assessor may also provide supplementary information including interpretation of the contents of this resource.

At the end of each topic is:

- » a set of true or false questions
- » a set of multiple choice questions

These questions provide an opportunity to check your understanding and progress. They are self-marking and do not form part of the assessment for the unit.

## Assessment workbook

To have this unit recognised as a formal qualification you need to have your skills and knowledge assessed. The assessment workbook provides:

- » information on competency-based assessment
- » instructions on how you will be assessed
- » assessment tools to assess your competence
- » instructions on how to complete the assessment tasks within each assessment tool

To be assessed as competent you need to provide evidence that you have the skills and knowledge to undertake the requirements of this unit. This assessment of competency is made by a qualified trainer/assessor from a registered training organisation. You must complete all the assessments as directed by your trainer/assessor to the required standard. It is not necessary to work through the guide in the order in which it is written. However this is at the discretion of your trainer/assessor.

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