<table>
<thead>
<tr>
<th>TSC Category</th>
<th>Taxation</th>
</tr>
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<tbody>
<tr>
<td>TSC</td>
<td>Tax Controversy Management</td>
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<tr>
<td>TSC Description</td>
<td>Respond to tax queries from the authorities with completeness, relevance and accuracy</td>
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<table>
<thead>
<tr>
<th>TSC Proficiency Description</th>
<th>Level 1</th>
<th>Level 2</th>
<th>Level 3</th>
<th>Level 4</th>
<th>Level 5</th>
<th>Level 6</th>
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<tbody>
<tr>
<td>Draft responses to manage tax controversies</td>
<td>ACC-TAX-3005-1.1</td>
<td>ACC-TAX-4005-1.1</td>
<td>ACC-TAX-5005-1.1</td>
<td>ACC-TAX-6005-1.1</td>
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<tr>
<td>Assess appropriateness of responses to tax authorities</td>
<td>Approve responses to manage tax controversies</td>
<td>Set policies and processes to ensure overall appropriateness of all responses and strategies to manage tax controversies</td>
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**Knowledge**
- Client's and/or organisation's business
- Tax statutes and rules
- Relevant tax schemes
- Relevant tax treaties
- Underlying tax implications from queries
- Client's and/or organisation's business
- Tax statutes and rules
- Relevant tax schemes
- Relevant tax treaties
- Underlying tax implications from queries
- Client's and/or organisation's business
- Tax statutes and rules
- Relevant tax schemes
- Relevant tax treaties
- Underlying tax implications from queries and/or controversies
- Business landscape
- Client's and/or organisation's business
- Emerging tax developments
- Tax statutes and rules
- Relevant tax schemes
- Relevant tax treaties
- Underlying implications to the business
- Best practices in tax controversy management

**Abilities**
- Gather data to prepare draft response
- Evaluate business processes and/or decisions to draft response
- Prepare response for queries that cover multiple tax issues
- Review responses to straightforward tax queries
- Finalise responses to tax authorities
- Approve responses by ensuring completeness, relevance and accuracy
- Evaluate appropriateness, completeness and risk level of the responses
- Evaluate existing policies, guidelines and procedures in managing tax controversies
- Anticipate internal and external changes that may lead to tax controversies