



Revenue Management Division
GOVERNMENT OF THE COOK ISLANDS

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POSITION SUMMARY

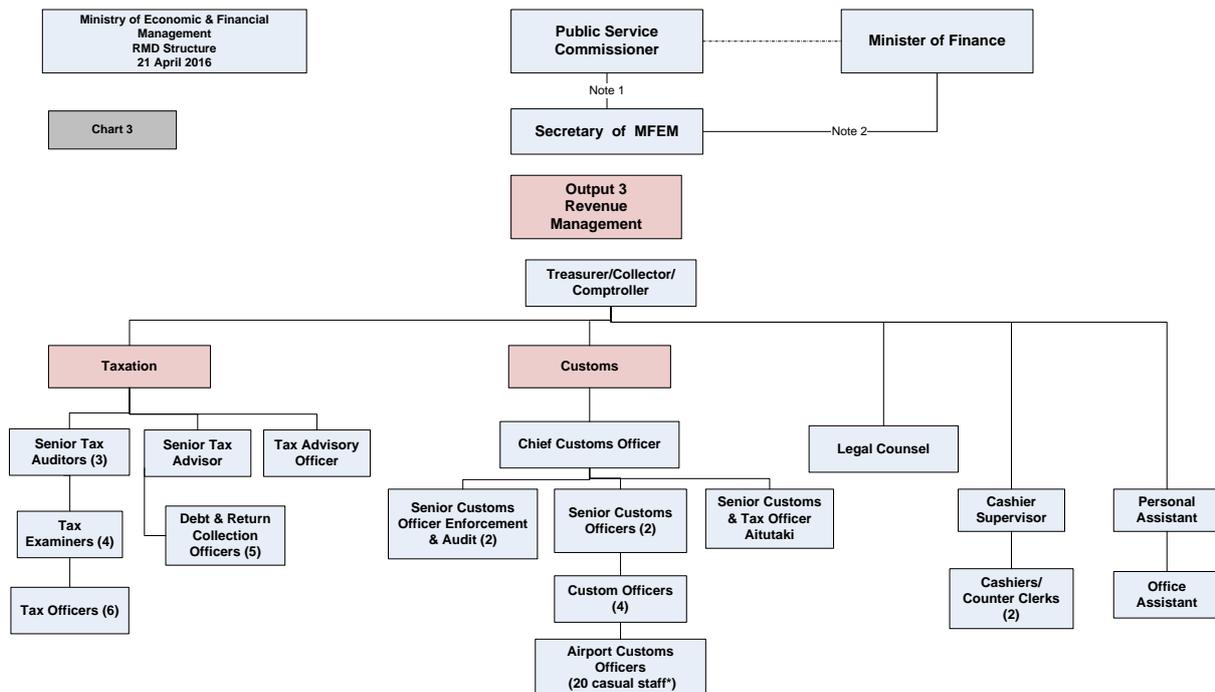
Job Title:	Tax Examiner
Division:	Revenue Management Division
Responsible To:	The Collector (Treasurer) or Senior Tax Auditors
Responsible For:	Tax officers in allocated risk projects
Job Purpose:	<p>The key objective of your role is to undertake effective risk-based investigation activities that focus on compliance of individuals and businesses across a range of tax policies and laws.</p> <p>The Tax Examiner role's audit function underpins our national compliance improvement strategy of encouraging future voluntary compliance across the community.</p> <p>As a Tax Examiner you will be:</p> <ul style="list-style-type: none"> - identifying and targeting compliance risk, - communicating and building relationships with customers - contributing to Revenue Management's strategic goals and outcomes. - Attending to all tax enquiries from over the counter, phone calls and correspondence from the public.
Date updated:	October 2016

AGENCY VISION

MFEM: "MFEM shall be a competent and professional organisation, inspiring public trust in managing public finances in pursuit of our national development aspirations."

RMD: "We will act without fear or favour to collect revenue which pays for our Cook Islands way of life"

ORGANISATIONAL STAFFING STRUCTURE



Note: * Airport Customs Officers are casual staff – 20 is headcount NOT full time equivalent (FTE).
1 FTE = 35 hours per week

KEY RESULT AREAS (KRA'S)/OUTPUTS

KRAs for this position (max of 6)	Key Performance Indicators (<i>use SMART principles</i>) Jobholder is successful when:
<p>KRA 1: Customer focus</p> <ul style="list-style-type: none"> Respond to the needs of internal and external customers & takes responsibility for ensuring follow up action. Project a positive public image for RMD. Identify better ways of doing things to provide continuously improving customer service. Proactively and responsively manage relationships with key customer / community groups. Provide support to colleagues and discuss difficult customer interactions with the aim to learn from them. 	<ul style="list-style-type: none"> Assist with counter enquiries and telephone during peak periods of the tax calendar. Manage audit relationships effectively. Provide a professional, quality service as set out in the Taxpayer Charter such that: <ul style="list-style-type: none"> The right information is given the first time All commitments of action are met All acts and tasks are conducted to a high standard Appropriate questions are asked to identify concerns and underlying problems Issues are escalated at the appropriate time Information is treated as confidential Tailor service provided to appropriately meet the diverse needs of customers. Respect the rights of colleagues and customers
<p>KRA 2: Achievement focus.</p> <ul style="list-style-type: none"> Achieve the agreed outputs or results within the determined quality standards. Apply drive, energy and enthusiasm for getting the job done. Take personal responsibility for making things happen. Show commitment to improving results, identifying and developing opportunities for improving systems and processes and encourage others to do the same. Understand the processes needed to do the job effectively and why these processes are used to achieve the desired results. Demonstrate flexibility and adaptability in approach to work. 	<ul style="list-style-type: none"> Timeliness and accuracy of processing payments and returns into the system. Audit cases are completed: - In a timely manner; <ul style="list-style-type: none"> With quality decisions; With effective use of resources. Effective co-ordination of risk projects allocated to achieve expected outcomes and results. Assigned tasks completed to agreed standards. Effective management of time. Delivery of agreed priorities is frequently monitored and reported to Senior Tax Auditors and Collector as required. Manage and monitor audit assessed debts in a timely manner.
<p>KRA 3: Analysis and Decision Making.</p> <ul style="list-style-type: none"> Make sense of large amounts of information, getting to the heart of the problem quickly. Make effective and timely decisions based on consideration of the facts and alternatives available. Analyse problems from different points of view. Consult with others in making decisions whenever appropriate. Accept responsibility for own decisions. All decisions are consistent with and support broader organisational goals, legislative requirements and departmental policies. Develop and explain the reasoning behind judgements, conclusions and decisions. 	<ul style="list-style-type: none"> Writing reports and submissions documenting outcomes and recommendations based on current tax laws and policies Ability to correctly apply tax policies, tax laws and relevant accounting policies (IFRS, GAAP etc) to calculate the correct tax treatment of business transactions.. Identifying risks and addressing the risk in tax audits and if necessary escalating the risk for review by Senior Tax Auditor or Collector, where the risk needs to be addressed collectively and consistently. Core elements of risk based auditing are evident. Risk analysis is accurately documented within workpapers and RMS. Assigned audit activities effectively address identified risks and are completed to acceptable quality standards and agreed timeframes. Completing activities at the expected level of technical and investigative skill and experience.
<p>KRA 4: Communication</p> <ul style="list-style-type: none"> Accurately and clearly convey timely information and ideas, using a style and manner of presentation which meets the diverse needs of the audience. Treat people with respect and courtesy recognising their needs and views. Deal with people in an honest and straight forward manner. Present effective arguments to influence others and achieve negotiated solutions. 	<ul style="list-style-type: none"> Ensure communication is in accordance with PSC and RMD Code of Conduct. Letters, faxes, e-mails and working papers meet the quality standards ie. Complete, correct, clear, timely, appropriately referenced. Demonstrate active listening skills (eg. Paraphrasing, attentive, receptive). Communication is respectful and professional. Maintain the integrity of the tax system at all times Communication assists the customer to understand and comply with their future obligations.

<p>KRA 5: Self-Management</p> <ul style="list-style-type: none"> Reinforce Revenue Management's values through leading by example in actions and words. Act with integrity at all times Adopt a positive approach to change and be prepared to develop and try new ways of doing things. Keep up to date with technology and business tools relevant to the role. Maintain an appropriate level of e-literacy, including the ability to use a PC and common applications. 	<ul style="list-style-type: none"> Take personal responsibility for own development, setting challenging development goals. Seek feedback on own performance, accepting constructive criticism without becoming defensive. Acknowledge mistakes, and learn from them, so that they are not repeated. Ensure attendance to all relevant training applicable to your job. Maintain a current knowledge of practices, trends and important information relevant to own area of work, both from within Revenue Management and wider field. Follow and support work practices that promote personal wellness.
<p>KRA 6: Strategic Responsibility and Management.</p> <ul style="list-style-type: none"> Maintain a current understanding of Revenue Management's relationship to other government ministries, the Public Sector, and our wider community. Approach change in a way that supports the strategic needs of the organisation and encourages others to do likewise. Take responsibility for upholding Revenue Management's policies and legislative responsibilities. Manage time and other resources efficiently achieving best cost effectiveness. Model and actively support diversity behaviours and initiatives. 	<ul style="list-style-type: none"> Tax issues and marketplace trends (including potential tax avoidance/evasion issues, loopholes and policy deficiencies) are identified and addressed where possible. Ensures security and storage of confidential tax records Security of cases and case documentation is maintained in conjunction with secrecy provisions contained in the Income Tax Act and Code of Conduct policy. Work co-operatively with others to ensure common goals are achieved. Take personal responsibility for own work and make own decisions. Challenge unacceptable behaviour. Contribute to creating a motivated environment where goals can be achieved. Maintain the integrity of the tax system at all times

AUTHORITY

Authority levels expressed in terms of routine expenditure, granting loans, and recruiting and dismissing staff.

Financial	Nil
Staff	Monitoring and managing Tax Officer work in allocated compliance risk projects
Contractual	n/a

FUNCTIONAL RELATIONSHIPS

The requirement for human relations skills in dealing with other personnel and external contacts.

Internal	Nature of Contact	External	Nature of Contact
Collector	Light: Only if a small proportion of the Agency is dealt with (1 or 2 other departments)	Other Government Ministries	Routine: Routine external contact is required to obtain 3rd party information, promote compliance, and develop inter-agency relationships.
Senior Tax Auditors	Medium: Most of the Agency is dealt with at a routine level.	Taxpayers	Routine: Significant, regular discussions and contact to resolve day to day difficulties and problems.
Tax Audit staff Staff across the Department	Heavy: Positions require contact with all functions of the Agency and/or where these are of a very sensitive nature (e.g. HR Officer dealing with personal grievances)	Community Business Owners Banks 3 rd parties	Promoting: Significant contact to promote the organisation and achieve prescribed goals. Also included are those positions having daily and continual contact with people and in a role requiring advanced human relations skills. Negotiating: Considerable contact as the prime negotiator on major business dealings or on highly sensitive matters requiring highly developed negotiating or human relations skills.

QUALIFICATIONS AND SECURITY REQUIREMENTS

Essential: (least qualification to be competent)	Desirable: (other qualifications for job)
<ul style="list-style-type: none"> • Holds an accounting degree, or be studying towards the same. 	

As an employee of Revenue Management you work under delegation from the Collector. This means you are expected to:

- Maintain the integrity of the tax system at all times
- Work within the law with honesty, integrity, openness to scrutiny and concern for the public interest.
- Comply with Revenue Management's policies and not do anything which might bring Revenue Management and the public service into disrepute.
- Respect the rights of colleagues and customers.
- Provide a professional service at all times to the Minister, the public and your colleagues.
- Take all practicable steps to prevent personal injury and illness in the workplace; and
- Uphold the principles of the Revenue Management Taxpayer Charter.

Personal tax affairs clearance (essential):

You have the same rights and responsibilities as any other taxpayer. However, as an employee of Revenue Management and for the purposes of integrity, you are required to be **beyond reproach** in the way you conduct your personal tax affairs. This means you are to comply strictly with all requirements of the legislation administered by Revenue Management. As part of this requirement checks will be made against your tax records to confirm:

- All tax returns are up to date, or under an agreed arrangement with Revenue Management;
- All outstanding debts have been paid in full or under an agreed arrangement;
- No involvement or association with, omission of income or with any type of tax evasion or avoidance arrangement, nor encouraging any other party to do the same.

Failure to pass a personal tax affairs clearance will make your application void and ineligible for successful appointment within Revenue Management.

Note: A Police background check will be required from the successful application from their current country of residence.

EXPERIENCE

The length of practical experience and nature of specialist, operational, business support or managerial familiarity required. This experience is in addition to formal education.

Essential: (least number of years to be competent)	Desirable: (target number of years you are looking for)
<ul style="list-style-type: none"> • At least 2 years' experience in tax administration or accounts/finance role is essential. • Knowledge and experience in risk based auditing processes and practices. • Experience and knowledge in Revenue Management processes (or tax administration) • Knowledge of taxation principles and ability to administer the Revenue and Customs Acts of the Cook Islands; • Experience and knowledge of investigation techniques and procedures • Be readily able to relate to taxpayers from a variety of background; • An effective oral and written communicator; • Be able to think laterally; • Problem solving and negotiating skills; • Computing ability. 	<ul style="list-style-type: none"> • Demonstrated experience in tax or accounting organisation in an accounting or auditing role • Conceptual and analytical skills • Can demonstrate practical experience in relevant investigative work.

KEY SKILLS /ATTRIBUTES/JOB SPECIFIC COMPETENCIES

Level of ability required for the job	
Expert	<ul style="list-style-type: none"> Organise the effective collection of the taxes assessed as a result of investigations Prosecution of defaulters and non-filers Policy advice to the Collector on audit management issues; Periodic reports of audit and taxpayer services activities. Continually extend personal and professional development and take ownership of this
Advanced	<ul style="list-style-type: none"> Can identify likely cases of evasion of Income tax/VAT/PAYE and undertake investigations to correct the amounts declared for those taxes; Prepare all necessary reports and assessments arising out of auditing; Reconcile, match, assess and revise Company and Trust returns Update company register Follow up outstanding Individual, Company and Trust returns. Negotiate payment arrangements Monitor and maintain payment arrangement schedules Prepare tax account statements Check and issue Income tax refund cheques Check and monitor reports for non-payers and non-filers for income tax, Company, Trusts, VAT and PAYE Think laterally, intuitively, logically and with an inquiring mind. Handle potentially difficult and sensitive situations and not accept conflict personally
Working	<ul style="list-style-type: none"> Provides information and assistance to help taxpayers comply with their obligations; Ensures a high level of security in the maintenance of taxpayer confidentiality; Undertake Income Tax/VAT/PAYE audits of trust, companies, partnerships and individuals; Reconcile, match, assess and revise Individual, VAT and PAYE returns. Follow up of VAT and PAYE returns. Provides regular and timely reports on outputs to the Collector Effectively conduct interviews and apply advanced questioning techniques that elicit information based on active listening skills Use technology tools and resources effectively that support the enquiry and analysis of accounting systems, transactions and data. Works autonomously and self manage own work programme and in doing so display energy, enthusiasm and drive to achieve timeframes and goals. Work within the law at all times, demonstrating honesty, integrity and openness to scrutiny.
Awareness	<ul style="list-style-type: none"> Knows all the Acts administered by Revenue Management – Taxation and Customs Knows and understand the registration rules for VAT and PAYE purposes Knows and understand taxpayer obligations Knows and understand the secrecy provisions contained in the Income Tax Act.

CHANGE TO JOB DESCRIPTION

Changes to the Job description may be made from time to time in response to the changing nature of the Agency work environment - including technological or statutory changes.

Approved:

HoM/Manager

Date

Employee

Date