



MINISTRY OF FINANCE AND ECONOMIC MANAGEMENT  
GOVERNMENT OF THE COOK ISLANDS

**JOB DESCRIPTION**

<b>Job Title</b>	Tax Advisory Officer
<b>Division</b>	Revenue Management Division
<b>Responsible To:</b>	Treasurer
<b>Responsible For:</b>	<p>The Tax Advisory Officer plays an important role in our community by:</p> <ul style="list-style-type: none"><li>• facilitating and influencing taxpayer awareness and education of the tax laws to encourage self-management and voluntary compliance</li><li>• capturing the voice of the taxpayers as part of the ongoing development of Revenue Management's products and services</li><li>• identifying and gathering local information and intelligence that contributes to an enhanced understanding of local and national compliance</li><li>• addressing compliance risks through a range of activities including enforcement actions where appropriate</li></ul>
<b>Job Purpose:</b>	<p>To establish and maintain a robust community outreach programme to assist taxpayers in complying with their tax obligations by:</p> <ul style="list-style-type: none"><li>• providing advice on record keeping, and the compilation and filing of tax</li><li>• raising awareness and providing timely information</li><li>• Proactively identifying and, establishing and managing networks with a range of key groups and intermediaries to facilitate leveraged education activities in the community</li></ul>
<b>Date:</b>	01 June 2018

**ORGANISATION CHART:**

*Attached*

**OUTPUTS:**

Objectives		Outcomes		Key Deliverables	
A.	Increased tax law observance.	A1.	Increase in adherence to tax laws	A2.	Increase taxpayer awareness and action to promote voluntary compliance
B.	Timely response to customer requests for information and assistance	B1.	Better taxpayer understanding of their tax obligations	B2.	Effectively communicate and deliver key messages
C.	Identifying taxpayers operating outside of the tax system.	C1.	An increase in compliant taxpayers.	C2.	Assess customers' ability to pay and recover unpaid taxes using a range of collection remedies.

### FUNCTIONAL RELATIONSHIPS:

(List the external and internal types of functional relationships)

External	Internal
Business owners, Agents/Accountants, Public	Tax Staff, Treasurer
Lawyers, Court Staff	Treasury staff
Banks, Importers and Exporters	Customs

### FUNCTIONAL RELATIONSHIP SKILLS:

Key internal and/or external contacts	Nature of the contact most typical <i>e.g. courtesy calls, giving/receiving information, explaining things, liaising, advising, gaining co-operation, facilitating, influencing and persuading, resolving minor conflicts, mediating, negotiating, formal negotiation, supervising, leading.</i>
Business owners, Agents/Accountants & Public	Advising, influencing and persuading, receiving information, resolving conflict, mediating, negotiating, formal negotiations.
Lawyers & Court staff	Formal negotiations, giving and receiving information, liaising, filing charges, and resolving conflicts.
Importers, Exporters and Banks	Liaising, giving and receiving information, advising, gaining co-operation, formal negotiations.
Treasurer	Advising, liaising, negotiations, facilitating, mediating.
Junior and intermediate staff	Supervising and leading, explaining things, advising, facilitating, influencing, mediating.
Customs and Treasury staff	Advising, giving and receiving information, resolving conflicts, negotiating, mediating, and providing explanations.

**AUTHORITY:** (Explain the authority if any)

Financial	Nil
Staff	Nil
Contractual	Nil

### WORK COMPLEXITY:

<b>Indicate most challenging duties typically undertaken</b>	
1	Promoting greater self-management and more compliant behaviours.
2	Providing a highly visible Revenue Management presence within the local community as a means of promoting revenue information, products and self-management services.
3	Focusing on activities that are based on specific risks or needs, such as advisory services, return and debt collection referrals or targeted industry review programmes using tailored programmes.
4	Proactively identify, establish and manage networks with a range of key groups and intermediaries to facilitate better education and enforcement activities in the community.
5	Commercial awareness and knowledge of small business operations and structures and an understanding of the associated compliance obligations and risks.
6	Timely response to taxpayer requests for information and assistance.
7	Develops and executes communications strategies that support identified communication goals; identify needs, objectives and design approaches; develop schedules and budgets as required for each project. Provide communications support as needed to events and internal communications.

### **PERSON SPECIFICATION:**

<b>Essential: (Least qualification and/or experience to be competent)</b>	<b>Desirable: (Specific qualification and experience for job)</b>
Good commercial knowledge (incl. Accounting essentials).	Accounting degree or similar qualification.
Knowledge of the Cook Islands Tax system and taxes	Knowledge of the Revenue Management system
	5+ years' experience working in a tax or commercial environment

### **Key Skills/ Attributes/ Job Specific Competencies**

The following levels would typically be expected for the 100% fully effective level.

<b>Expert level</b>	<ul style="list-style-type: none"> <li>• Experience and excellent knowledge of Revenue Management processes</li> <li>• Well-developed customer service skills including the ability to listen to customers, understand their needs, and ensure services are tailored and targeted.</li> </ul>
<b>Advanced level</b>	<ul style="list-style-type: none"> <li>• Knowledge and understanding of taxation principles and procedures and the ability to administer the Revenue and Customs Acts of the Cook Islands.</li> <li>• A demonstrated awareness and understanding of cultural differences and needs within their local communities, including an awareness and basic understanding of Cook Islands Maori.</li> <li>• Organisational, planning and prioritisation skills.</li> </ul>

	<ul style="list-style-type: none"> <li>• Ability to think laterally and communicate clearly, both orally and written.</li> <li>• Knowledge of cash handling, balancing and deposit preparation.</li> <li>• Ability to critically analyse and understand information and intelligence; format a balanced view and make considered decisions when faced with conflicting viewpoints.</li> </ul>
<b>Working Knowledge</b>	<ul style="list-style-type: none"> <li>• Ability to effectively use technology, RMD systems, and tools to facilitate work undertaken.</li> <li>• Ability to recognise details and make appropriate adjustments with limited information.</li> <li>• Knowledge of investigation techniques and procedures</li> </ul>
<b>Awareness</b>	<ul style="list-style-type: none"> <li>• Understanding of principles and procedures to provide a high level of customer service and meet taxpayer demands</li> </ul>

**Other Responsibilities of this position:**

- Contribute to the development and delivery of regional work programmes that are aligned with national programmes and priorities.
- Process information and documents effectively.
- Working collaboratively with other Revenue Management business groups to support active and seamless collection and flows of information.
- Establish and manage relationships with tax agents and other intermediaries to assist and leverage understanding and compliance with tax requirements.
- Undertake other projects from time to time as may be required by the Senior Tax Advisor and/or Treasurer in order to achieve the goals and outputs of Revenue Management Division.
- Act in the capacity of the Taxation Advisory Officer and to represent the Division whenever required.

Approved:

\_\_\_\_\_  
Treasurer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Employee

\_\_\_\_\_  
Date

