



Ministry of Finance and Economic Management
GOVERNMENT OF THE COOK ISLANDS

PO Box 120 Rarotonga Cook Islands Phone (682) 29365 Fax (682) 29465 www.mfem.gov.ck

POSITION SUMMARY

Job Title:	Tax Examiner
Division:	Revenue Management
Responsible To:	The Treasurer
Responsible For:	0 staff
Job Purpose:	The effective and efficient management of the receipt and processing of taxpayer returns and related correspondence including internal maintenance of taxpayer records. In particular;
Job Classification:	Function (Policy, Service Delivery, Regulatory, Corporate Support, Governance) Jobwise Code (S1-S6; O1-O6; T1-T7; L1-L9) [Inserted after evaluation exercise]
Date updated:	

AGENCY VISION

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

ORGANISATIONAL STAFFING STRUCTURE

KEY RESULT AREAS (KRA'S)/OUTPUTS

KRAs for this position (maximum of 6)	Key Performance Indicators (use SMART principles)
Policy advice	Jobholder is successful when: <ul style="list-style-type: none">List performance indicators
Periodic reports of audit	<ul style="list-style-type: none">
Customer Relations	<ul style="list-style-type: none">
File Management	<ul style="list-style-type: none">

WORK COMPLEXITY

Indicate most challenging problem solving duties typically undertaken (3-4 examples):	
1	provide information and assistance to help taxpayers comply with their obligations
2	identify likely cases of evasion of Income tax/VAT/PAYE and undertake investigations into the correctness of incomes returned for those taxes
3	check & monitor reports for Non-payers and Non-filers for Income Tax, Company Tax, VAT & PAYE
4	undertake audits of the Income tax/VAT/PAYE affairs of trusts, Companies, partnerships and individuals;

AUTHORITY

Authority levels expressed in terms of routine expenditure, granting loans, and recruiting and dismissing staff. (Explain the authority if any)

Financial	Nil
Staff	Nil
Contractual	Nil

FUNCTIONAL RELATIONSHIPS

The requirement for human relations skills in dealing with other personnel and external contacts. (List the external and internal types of functional relationships)

Internal	Nature of Contact	External	Nature of Contact
[Within the Agency]	<p>What contact does this position have with the internal contact (Light, Medium/ Heavy)</p> <p>Light: Only if a small proportion of the Agency is dealt with (1 or 2 other departments)</p> <p>Medium: Most of the Agency is dealt with at a routine level.</p> <p>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)</p>	[Outside of the Agency]	<p>What contact will I have with this external contact (Minimal, Routine, Promoting, Negotiating/ Critical Contact)</p> <p>Minimal: Minimal external contact is required.</p> <p>Routine: Significant, regular discussions and contact to resolve day to day difficulties and problems.</p> <p>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.</p> <p>Negotiating: Considerable contact as the prime negotiator on major business dealings or on highly sensitive matters requiring highly developed negotiating or human relations skills.</p>

QUALIFICATIONS (OR EQUIVALENT LEVEL OF LEARNING)

Level of education required to perform the functions of the position. This combines formal and informal levels of training and education.

Essential: (least qualification to be competent)	Desirable: (other qualifications for job)
<ul style="list-style-type: none"> Achievement of NCEA level 2 or equivalent educational qualification in English, Mathematics, Accounting or Economics 	<ul style="list-style-type: none"> Achievement of NCEA level 3 or equivalent educational qualification in English, Mathematics, Accounting or Economics

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)
5 years experience in the following: <ul style="list-style-type: none"> experience and knowledge in revenue management processes; knowledge of taxation principles & ability to administer the Revenue and Customs Acts of the Cook Islands; conceptual and analytical skills; be readily able to relate to taxpayers from a variety of backgrounds an effective oral and written communicator; be able to think laterally; Computing ability. 	5+ years experience in: <ul style="list-style-type: none"> experience and knowledge in revenue management processes; knowledge of taxation principles & ability to administer the Revenue and Customs Acts of the Cook Islands; experience and knowledge of investigation techniques and procedures; conceptual and analytical skills; be readily able to relate to taxpayers from a variety of backgrounds an effective oral and written communicator; be able to think laterally; problem solving and negotiating skills; Computing ability.

KEY SKILLS /ATTRIBUTES/JOB SPECIFIC COMPETENCIES

Level of ability required for the job	
Expert	<ul style="list-style-type: none"> Experience and excellent knowledge of Revenue Management processes. Well developed customer service skills including the ability to listen to customers, understand their needs, and ensure services are tailored and targeted. Excellent oral and written communication skills. Experience and knowledge of investigation techniques and procedures; Conceptual and analytical skills; Financial and economic management skills; Effective oral and written communication skills. High level of leadership; High level of staff and public relations;

Advanced	<ul style="list-style-type: none"> ○ Knowledge and understanding of taxation principles and procedures and the ability to administer the Revenue and Customs Acts of the Cook Islands. ○ A demonstrated awareness and understanding of cultural differences and needs within their local communities, including an awareness and basic understanding of Cook Islands Maori. ○ Organisational, planning and prioritisation skills. ○ Ability to think laterally and communicate clearly, both orally and written. ○ Knowledge of cash handling, balancing and deposit preparation. ○ Ability to critically analyse and understand information and intelligence; format a balanced view and make considered decisions when faced with conflicting view points. ○ Problem solving and negotiation skills. ○ Knowledge of the taxation principles and ability to administer Revenue Acts of the Cook Islands.
Working	<ul style="list-style-type: none"> ○ Ability to effectively use technology, RMD systems, and tools to facilitate work undertaken. ○ Ability to recognize details and make appropriate adjustments with limited information. ○ Knowledge of investigation techniques and procedure
Awareness	<ul style="list-style-type: none"> ○ ○ Understanding of principles and procedures to provide a high level of customer service and meet taxpayer demands ○ Ability to relate to taxpayers from a variety of back grounds.

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