

POSITION DESCRIPTION

Ministry: Ministry of Finance & Economic Development		
1. Position Title: Compliance officer	2. Salary Level: 13-12	3. Division: Taxation Division
4. Reports To: Team leader	5. Direct Reports: None	
<p>• Primary Objective of the Position: This position will contribute to the organisation functions and strategies in ensuring taxpayers meet their tax obligations. Will either lead or be involved in the investigation of business and individual taxpayers to establish if they are complying with their tax obligations.</p>		
6. Position Overview		
7. Financial: \$7,800.00 - \$9,074.00 per annum	10. Legal: Income Tax Act, Value added tax, Revenue Administration Act, Excise Tax Act and Internal Revenue Board Act.	
11. Internal Stakeholders: Tax staff and Senior staff from other Division within MFED.	12. External Stakeholders: Taxpayers, Tax Agents, Customs Division, Other Government Ministries, Other Government Entities & Business Associations.	
To be referred to Manager: <ul style="list-style-type: none"> Provision of advice on tax matters in relation to Tax laws and/or tax auditing if the officer is not aware or cannot execute at his/her own discretion. 	To be referred to Manager: <ul style="list-style-type: none"> Provision of advice on tax matters in relation to Tax laws and/or tax auditing if the officer is not aware or cannot execute at his/her own discretion. 	
13. KEY ACCOUNTABILITIES (Include linkage to KDP, MOP and Divisional Plan)		
<ul style="list-style-type: none"> KDP/KPA: KPA 1: Human Resource Development MOP Outcome: KPA 1: Human Resource Development 1.5 		
Key Result Area/Major Responsibilities	Major Activities/Duties	Performance Measures/Outcomes

This is position description provides a comprehensive, outline of the key activities of the role. It is an expectation that you may be required to perform additional duties as required.

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| <ul style="list-style-type: none">• Produce monthly reports on his/her performance as and when required.• Ensure his/her work complies with the relevant legislation, KTD policies, quality and correctness.• into the tax affairs of individuals and business entities.• Prepare Audit Interpret and apply tax legislation by following business processes and policies.• Continuously maintain professional skills and competence in the Taxation area and other areas relevant to his/her role.• Conduct investigations reports that are correct and complete.• Assist taxpayers to comply in the future by providing information and support that will help the taxpayer meet their on-going tax obligations.• Maintain a close working relationship with other sections and in particular Debt & Return to ensure timely recovery of any taxes owing from audits. | <ul style="list-style-type: none">• Assist in providing taxpayer education covering all tax types, Income Tax, PAYE, VAT, Withholding tax.• Assist in conducting taxpayer education forums, taxpayer visits/advisories as and when required.• Input tax returns and payments relating to all tax types into RMS.• Assist in raising provisional tax letters to be sent to taxpayers.• Assist to collect tax arrears and ensuring returns are lodged for all tax types• Assist in the monitoring of assigned taxpayer debts.• Assist in the setting up of tax recovery cases in RMS to record relevant actions, communication with taxpayers and to ensure arrears are paid.• Dispatch/delivery of taxpayer letters• Collect receipts and registered mail from Post Office.• Be involved in the investigations into the tax affairs of individuals and business entities.• Review tax payer's history of tax compliance by reviewing the records held by the division when requested.• Assist in the completion of interview notes of meetings with the taxpayer and /or tax agent.• Assist in the recording and collation of all correspondence, meeting minutes and other | <ul style="list-style-type: none">• Outputs are timely, accurate and professional.• Business processes and policies are followed correctly.• Reporting on performance is timely and comprehensive.• Compliance plans formulated are achieved.• Providing accurate and timely advice to taxpayers is consistent with KTD business processes and policies.• Maintaining and building good relationships with taxpayers and other key stakeholders.• Ensuring deadlines are met and targets are achieved.• Maintaining a high level of integrity through adherence to the Code of Conduct (and/or similar documents) and Kiribati Tax Secrecy Provisions.• Satisfactory attendance in line with the public service requirements and that of the KTD attendance Policy. |
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<ul style="list-style-type: none"> • Make decisions within the delegated authority. • Assist the Team Leader to make recommendations to the Commissioner/Deputy Commissioner of Taxes for the prosecution or imposition of penal tax on taxpayers that are in breach of the law. • Act as a Division witness in judicial proceedings as required. • Ensure improvements and enhancements to processes and systems currently used by audit are identified. • Ensure timely completion of submissions when an objection has been lodged. 	<p>information identified during the investigation in an evidence folder.</p> <ul style="list-style-type: none"> • Assist in the developing of clearly referenced working papers throughout the investigation process. • Assist in the preparation of Audit reports that are correct and complete. • Assist taxpayers to comply in the future by providing information and support that will help the taxpayer meet their on-going tax obligations. • Make decisions within the delegated authority. 	
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10. Key Challenges

- To encourage people to pay their fair share from their gross earnings is not a welcoming task and had, in most cases, made the work of the Tax office very difficult.
- Conducting field audits at taxpayers' premises could sometimes give staff a sense of being unsafe.
- Working with a range of taxpayers with different behaviours is a difficult task that requires a range of skills to be delivered to taxpayers in a professional manner.

11. Selection Criteria

11.1 PQR (Position Qualification Requirement):

- **Education:** Form 6 with 5-year work experience or Form 7 Certificate in Business, Finance or Accounting or KIT Certificate 2 with 3-year work experience, preferable in the Taxation Office.

Experience: Good understanding of the Tax system.

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Job Training: Have attended any in house trainings specific on tax and Revenue Management System.

11.2 Key Attributes (Personal Qualities):

Knowledge and skill:

- Competent in the use of MS Office programs including Word, Excel.
- Satisfactory level of written and verbal communication skills.
- Is able to plan work, prioritise and manage tasks.
- An understanding of the Kiribati tax legislation and policies or the ability to acquire the knowledge.
- Knowledge of accounting principles and practices.

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