POSITION DESCRIPTION

Ministry: Ministry of Finance & Economic Development

1. Position Title: Assistant Compliance officer	**2.** Salary Level: 17-14	**3. Division:** Taxation Division
4. Reports To: Compliance Officer	**5. Direct Reports: None**	

- **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.

6. Position Overview

7. Financial: $5512-7618 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. To be referred to Manager: • 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.	12. External Stakeholders: Taxpayers, Tax Agents, Customs Division, Other Government Ministries, Other Government Entities & Business Associations. To be referred to Manager: • 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)***

- ***KDP/KPA: KPA 1:Human Resource Development***
- ***MOP Outcome: KPA 1: Human Resource Development 1.5***

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.

POSITION DESCRIPTION

Key Result Area/Major Responsibilities	Major Activities/Duties	Performance Measures/Outcomes
• Produce monthly reports on his/her performance as and when required. • Continuously maintain professional skills and competence in the Taxation area and other areas relevant to his/her role. • Interpret and apply tax legislation including ensuring that it follows approved/accepted business processes and policies. • Uphold the values of the KTD as outlined in the Code of Conduct and any other similar documents, including adherence with Kiribati Tax Secrecy provisions. • Ensure RMS is kept up to-date in relation to any work which is carried out. • Carry out any other work which may be assigned by the Team Leader, Commissioner or Deputy Commissioner of Taxes from time to time.	• Answer the counter and telephone and refers matters to the relevant section where appropriate • Input tax returns and payments relating to all tax types into RMS. • 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 information identified during the investigation in an evidence folder.	• Outputs are timely, accurate and professional. • Business processes and policies are followed correctly. • Assist to achieve monthly revenue and other targets. • Assist to provide accurate and timely advice to taxpayers consistent with KTD business processes and policies. • Build and maintain good relationships with taxpayers and other key stakeholders. • Ensure deadlines are met and targets are achieved. • Compliance with the Code of Conduct (and any other similar documents) and the Kiribati Tax Secrecy Provisions. • Satisfactory attendance in line with the public service requirements and that of the KTD attendance Policy.

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.

• Keep the Team Leader updated on any contentious issues, i.e. ensure no surprises.	• 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.	

10. Key Challenges	**11. Selection Criteria**
• 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.	**11.1 PQR (Position Qualification Requirement):** • **Education:** Form 6 or Form 5 Certificate in Business, Finance or Accounting with 1-year relevant work experience. **Experience: 1-year relevant work experience.** **Job Training:**
	11.2 Key Attributes (Personal Qualities): **Knowledge and skill:** • Computer literate • Good level of written and verbal communication skills • Can analyse data, make decisions and report on work progress • Ability to plan work, priories and manage tasks • Has an understanding of the Kiribati tax legislation and polices or the ability to acquire this understanding.

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.

POSITION DESCRIPTION

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.