



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:	Taxation Officer
Division:	Revenue Management Division
Responsible To:	The Treasurer
Responsible For:	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

Insert organisational staffing structure which includes the position

KEY RESULT AREAS (KRA'S)/OUTPUTS

KRAs for this position (maximum of 6)	Key Performance Indicators (use <i>SMART principles</i>)
<p>Customer Relations:</p> <ul style="list-style-type: none"> ○ To provide information and assistance to Taxpayers and ○ assist Importers and exporters with their tax obligations ○ Ensure a high level of security and maintenance of taxpayer confidentiality. ○ To attend all tax enquiries from over the counter, phone calls & correspondence from the public ○ 	<ul style="list-style-type: none"> ○ No justified complaints received about unnecessary delays to Customer Service
<p>Document Management:</p> <ul style="list-style-type: none"> ○ To manage taxpayer files and provide account maintenance to each taxpayer as necessary ○ Periodic reports of taxpayer services activities ○ Reconcile, match, assess and revise Individual, Company, Trust, VAT and PAYE returns ○ Check & monitor reports for Non-payers and Non-filers for Income Tax, Company Tax, VAT & PAYE 	<ul style="list-style-type: none"> ○ Relevant Documents are easily located, and accounts are balanced
<p>Service Delivery</p> <ul style="list-style-type: none"> ○ To process and assess income tax and VAT returns ○ To undertake taxpayer audits as allocated by the Collector ○ To serve audit related enquiries from the public ○ Assess tax returns and issue statements and correspondence to the public ○ Registration of business for VAT & PAYE purposes ○ Follow up of outstanding Individual, Company, Trust, VAT & PAYE Returns ○ Check & issue Income Tax Refund Cheques 	<ul style="list-style-type: none"> ○ All returns have been properly processed without delay and accounts are correctly monitored and accounts are accessible for easy distribution
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WORK COMPLEXITY

Indicate most challenging problem solving duties typically undertaken (3-4 examples):

1	Promoting grater self-management and/or self-knowledge and more compliant behavior
2	To manage taxpayer files and provide account maintenance to each taxpayer as necessary
3	To serve audit related enquiries from the public
4	Assess tax returns and issue statements and correspondence to the public

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
MFEM		Businesses	Routine: Significant, regular discussions and contact to resolve day to day difficulties and problems.
Treasury	Light: Only if a small proportion of the Agency is dealt with (1 or 2 other departments)	Importers	Routine: Significant, regular discussions and contact to resolve day to day difficulties and problems.
Development	Medium: Most of the Agency is dealt with at a routine level.	Exporters	Routine: Significant, regular discussions and contact to resolve day to day difficulties and problems.
Statistics	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.

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 and Maths 	<ul style="list-style-type: none"> ○ Achievement of NCEA level 3 or equivalent educational qualification in English, Maths and Accounting

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"> ○ Ability to think laterally; ○ Problem solving and negotiating skills; ○ Computing ability 	<ul style="list-style-type: none"> ○ Experience and knowledge in revenue management processes (desirable); ○ Knowledge of taxation principles & ability to administer the Revenue Acts of the Cook Islands;

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 ○ Expert interpersonal skills ○ Experience and knowledge in processing payroll
Advanced	<ul style="list-style-type: none"> ○ Ability to help local taxpayers in the local language ○ Organizational, planning and prioritization skills ○ Ability to think laterally and communicate clearly, both orally and written ○ Knowledge of cash handling, balancing and deposit preparation
Working	<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 ○ Computing skills and proficiency in using Microsoft Office package ○ Ability to recognize details and make appropriate adjustments with limited information ○ Knowledge of investigation techniques and procedures
Awareness	<ul style="list-style-type: none"> ○ Understanding of principles and procedures to provide a high level of customer service and meet taxpayer demands

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