



**CIVIL SERVICE OF JAMAICA
JOB DESCRIPTION AND SPECIFICATION
MINISTRY OF FINANCE & THE PUBLIC SERVICE**

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| JOB TITLE: | Assistant Commissioner Revenue Appeals |
| JOB GRADE: | RMG/TA 8 |
| POST NUMBER | 72569 |
| DEPARTMENT/DIVISION: | Revenue Appeals Division |
| REPORTS TO: | Deputy Commissioner, Revenue Appeals |
| MANAGES: | Directly: N/A Indirectly: N/A |

This document is validated as an accurate and true description of the job as signified below:

Employee

Date

Manager/Supervisor

Date

Head of Department/Division

Date

Date Received in Human Resource Division

Date Created/Revised

JOB PURPOSE

The Assistant Commissioner Revenue Appeals is an important participant in the outcome of resolving, assigned hearings which are conducted when appellants have disputed decisions made by Heads of Revenue Authorities, in relation to revenue liabilities. In so doing, he or she respects the rule of law and applicable regulations while demonstrating integrity, cordiality and confidence.

The incumbent maintains independence while managing assigned cases from the beginning to completion, which incorporates administering all aspects of the appeals settlement process. The Appeal Officer ensures the efficient and effective evaluation of facts, evidence and applicable law in quasi-judiciary proceedings and is responsible for presenting a draft of recommended decisions, for approval by the Commissioner or Deputy Commissioner. He or she fulfils assigned responsibilities while ensuring that deliverables are realized based on the tenets of the Centre of Excellence of the MOFPS.

The Assistant Commissioner Revenue Appeals delivers his or her responsibilities by ensuring that the appropriate output is realized while respecting the rule of law, due diligence and commitment with the appropriate levels of accountability, responsibility and productivity.

KEY RESULT AREAS/ OUTPUT

1. Appellants and respondents are contacted, communications recorded, hearings facilitated, case reports prepared and presented. Where applicable, case status is verified and or updated.
2. Research conducted and analysis reports produced.
3. Case Management risks are assessed and mitigating actions recommended.

4. Policies, standards and procedures are implemented and appropriate changes are recommended.
5. The Appeal Settlement process is administered.
6. Applicable Case status is verified and or updated.
7. Suitable training manuals are developed, workshops are planned and conducted

KEY RESPONSIBILITY AREAS

Management/Administrative Responsibilities

1. Not Applicable

Technical/Professional Responsibilities

1. Manage all aspects of cases from assignment to completion, with the aid of the case management system. Resolve Revenue Appeal cases as follows:
 - i. Plan and schedule activities independently;
 - ii. Liaise with the pertinent parties regarding hearing procedures, evidence requirements, and other regulatory issues;
 - iii. Arrange and facilitate all hearings; and
 - iv. Follow up on requests for evidence. In those cases where deadlines have passed, grant extensions when and where appropriate.
2. Maintain case records and related documents pertaining to all activities carried out in resolving cases.
3. Prepare progress reports on assigned cases, with the aid of the case management system.
4. Serve as a resource for the Director Appeal and the Commissioner by providing the following:
 - i. A full range of Tax Law interpretations and Case Law precedents;
 - ii. An assessment of Audit techniques/applications of relevant International Practices such as:
 - International Financial Reporting Standards (IFRS);

- International Accounting Standards (IAS);
 - International Standards of Auditing (ISA);
 - World Customs Organization (WCO); and
 - World Trade Organization (WTO) policies.
- iii. Provide technical expertise involving the administration and application of the various revenue types.
5. Administer the Appeal settlement process as follows:
- i. Prepare and document pre-hearing analyses and all preparatory case work.
 - ii. Assist in conducting hearings, summoning witnesses, as necessary and marshal evidence from all parties concerned.
 - iii. Reconcile any factual differences or reconstruct missing facts, use appropriate interviewing / investigating techniques for validation.
 - iv. Perform and document technical reviews and analyses of case evidence, adhere to the appropriate legal and regulatory framework.
 - v. Compile comprehensive internal case reports on hearing proceedings which include the following:
 - Facts which support the assessment/valuation/dispute;
 - Analyses and findings supportive of conclusions drawn; and
 - The recommended outcome of the Appeal/Dispute is in accordance with the Law.
 - vi. Write superior Notices of Decisions and outline Legislative provisions with an evaluation of the evidence considered.
6. Provide advice to the relevant Revenue Authorities with respect to revenue leakage which occurs as a result of procedural and technical weaknesses or Legislative exploitation which is evident due to the facts of the case.
7. Consult with Legal Counsel with respect to Legal interpretations, Case Law precedents and related Natural Justice issues.

8. Testify in Court as a technical expert when required.
9. Conduct appropriate research on any controversial issues. Consult with the Director Legal, Risk and Compliance or the Legal Counsel.
10. Provide consultation and technical advice in areas of research for assigned cases, while contributing to the development of a research database.
11. Conduct Workshops for professional and technical knowledge-sharing and staff development.
12. Collaborate with fellow Appeal Officers to foster teamwork, shared experiences and knowledge, which will contribute to superior efficiency in case resolution.
13. Perform any other related duties which are assigned by the Manager and or the Director Appeal.

Departmental Human Resource Responsibilities

Not Applicable

Customer Service Responsibilities

1. Implement agreed customer service principles, standards and deliverables, as required.
2. Review and report on customer evaluations as part of all processes.

Other Responsibilities

1. Is a member of any related Committees as assigned.

PERFORMANCE STANDARDS

1. Direct contacts are made, and hearings are facilitated within the required time and set guidelines.
2. Case files are appropriately maintained, and activities recorded.

3. Recommended Notices of Decision are submitted within the required time and agreed guidelines.
4. Approved Decisions are issued within the required time and agreed guidelines.
5. Cases are completed within the required time and agreed guidelines.
6. Deviations from deadlines are mitigated, any and all justifications are documented.
7. Internal workshops are convened, and special assignments are carried out in a timely manner.
8. Accurate, timely and comprehensive research and analysis form part of reports when prepared.
9. Established policies, procedures and service standards contained in the Citizens' Charter are used to guide output.
10. The tenets of integrity, confidentiality and sensitivity are evident when conducting duties.

REQUIRED KNOWLEDGE SPECIFIC TO THE POSITION

- I. Expert knowledge of Revenue Administration, including Revenue Laws and related precedents.
- II. A comprehensive knowledge of relevant, International Principles governing Accounting, Auditing, Commerce, Customs, Trade and Law.
- III. A working knowledge of the following:
 - a. Judicial procedures and the Rules of Evidence;
 - b. International Taxation treatments with special emphasis on Double Taxation Agreements; and
 - c. Related, investigative policies, methods and objectives.

REQUIRED SKILLS & COMPETENCIES

2. Excellent analytical, problem solving and time management skills.

3. Is objective and able to evaluate evidence impartially, based on the facts presented and applicable law.
4. Strong skills in conflict resolution as well as mediation and dispute resolution. Able to encourage and convince others to accept solution-oriented ideas.
5. Strong interpersonal, oral and written communication and research skills.
6. Possess high ethical conduct, confirmed integrity and is open to change.
7. Is a competent user of relevant computer hardware/systems and relevant applications.
8. Manage various ongoing activities simultaneously and efficiently.
9. Willing to work co-operatively and collaboratively with stakeholders and, is able to establish and maintain good working relationships.

MINIMUM REQUIRED EDUCATION AND EXPERIENCE

- A Bachelor of Science Degree, from a recognized Tertiary Institution, preferably in Management Studies **OR** Accounting **OR** an LLB Degree or equivalent. **AND**
- A Post Graduate Degree in Accounting **OR** Business Administration **OR** Revenue Administration **OR** ACCA Level III, or equivalent. **AND**
- A minimum of five (5) years, specialized experience, in Revenue Audits or Customs Valuation, within a Revenue Department. **AND**
- Experience in adjudicating on Tax matters would be a distinct asset.

SPECIAL CONDITIONS ASSOCIATED WITH THE JOB

- This is a typical office environment, with no adverse working conditions however, travelling is an integral part of this position, which can be 30% to 40% of the time, to sites distributed island wide.
- There can be stress due to the demands of Stakeholders.

- Extended working hours are expected to complete deadline-driven workloads.

AUTHORITY TO:

- Issue Notices of Hearing,
- Independently negotiate and settle assigned cases.
- Sign case reports.
- Determine and recommend case action(s) and direction.
- Summon individuals to give evidence, they can be witnesses and or relevant third parties; grant extensions of time to present evidence.
- Refer matters to Revenue Authorities for post-hearing reviews and advise them of any critical issues to be addressed.
- Draft Notices of Decision.
- Review and recommend changes in standards, policies and procedures.

| CONTACTS | NATURE OF CONTACTS |
|---|--|
| INTERNAL | |
| Commissioner/Deputy Commissioner | Providing/receiving relevant case updates and receiving instructions. |
| Chief Legal Counsel/Legal Counsel | Consultation on legal issues. |
| Director Human Resource Management & Administration/Administrative/Executive Secretary/Customer Service Officer | Providing relevant case information/obtaining administrative services. |

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| Resource Centre Manager | Acquisition/retrieval/uploading/cataloging of training/research/case documentation and other reference material. |
| Other Staff | As necessary for the performance of duties. |

| POSITION TITLE | PURPOSE OF COMMUNICATION |
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| EXTERNAL | |
| Revenue Authorities/Representatives | For co-ordination, discussion of disputed issues; Providing advice as requested or deemed necessary; or obtaining information; evaluating oral testimony and opinion evidence. |
| Appellants/ Legal, Accounting and other Representatives | For explanation, discussion, negotiation, and persuasion concerning issues of fact and law on tax cases; Providing/obtaining relevant information. |
| Third Parties/ Witnesses | Obtaining evidence. |
| Professional organizations, Conferences/ Government Agencies/ General public | To represent the Division/Ministry |