



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

JOB TITLE:	Senior Assistant Commissioner Revenue Appeals
JOB GRADE:	RMG/TA 9
POST NUMBER	64029
DEPARTMENT/DIVISION:	Revenue Appeals Division
REPORTS TO:	Director Planning and Administration
MANAGES:	Directly: Assistant Commissioner, Revenue Appeals 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 Senior Assistant Commissioner Revenue Appeals is responsible for conducting appropriate research to determine the validity of appeals filed by Taxpayers / Representatives, against decisions of Revenue Commissioners, 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.

He or she participates in conducting Hearings to settle Appeals for assigned cases, for which appellants have disputed decisions made by the appropriate Revenue Authorities. The Manager Appeal maintains independence throughout those processes while conducting his or her assignments with effective and efficient evaluation of facts, evidence and applicable law, prior to drafting recommended decisions, to be approved by the Deputy Commissioner, Revenue Appeals and or the Commissioner.

The incumbent is accountable to and supportive of the Deputy Commissioner, Revenue Appeals in achieving the Unit's strategic objectives and initiatives in accordance with agreed timelines, targets and revenue goals. In addition, the Manager delivers in fulfilling the responsibilities of managing the output of direct reports, while ensuring that deliverables are realized based on the tenets of the Centre of Excellence of the MOFPS.

The Senior Assistant Commissioner Revenue Appeals delivers his or her responsibilities by ensuring that direct reports deliver their output, within an environment which demands respect for the rule of law, while applying ethical business practices, due diligence and commitment with high levels of accountability and responsibility as well as productivity.

KEY RESULT AREAS/ OUTPUT

1. Appropriate contribution to the Unit's Budget, the Appeals component of the Strategic Plan and the Unit's Work Plan; contributed and achieved.

2. Direct reports accomplish and deliver their responsibilities, utilizing appropriate hardware and software.
3. Appellants and respondents are contacted, communications recorded, hearings facilitated, case reports prepared and presented. Where applicable, case status is verified and or updated.
4. Case Management risks are assessed and mitigating actions recommended.
5. Appeals are appropriately researched and finalized within agreed timelines while achieving an agreed percentage of Appeal Resolutions and Settlements which are satisfactory to all parties concerned.
6. The output of direct reports is planned, managed and efficiently monitored; attained and reported.
7. Recommended expertise and advice provided to Revenue Authorities and Taxpayers / Authorized Representatives, is research based, conform with the law and is impartial.
8. The appropriate policies, procedures and standards of probity, accountability and compliance with the law are respected and achieved by direct reports with their deliverables in accordance with agreed deadlines.
9. Suitable training manuals are developed, and workshops are planned and conducted.
10. Contribution to Monthly and Annual reports are prepared and presented in accordance with the appropriate deadlines and requirements.

KEY RESPONSIBILITY AREAS

Management/Administrative Responsibilities

1. Lead and guide direct reports towards achieving the Unit's strategic objectives, as guided by the RAD's Strategy Framework, within a performance based working environment, while supporting the MOFPS's vision of being a Centre of Excellence.

2. Carry out the appropriate aspects of the Unit's initiatives including instructions and reports, based on the Unit's contribution to the overall Strategic and Operational Plan.
3. Ensure that the output of direct reports is achieved in accordance with established legal requirements, instructions, processes and guidelines.
4. Convene meetings to assess accomplishments, discuss output and timeliness, as well as any other issues and concerns.
5. Support the Director in preparing the RAD's monthly Performance Report by providing data / information related to the Appeals Process.
6. Participate actively in any required Unit meetings. Provide any appropriate data as required.
7. Maintain cordial and professional relationships with stakeholders and visitors especially when representing the Division in any public outreach activities.

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 Laws 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.
 - iv. Act on behalf of the Director as required, mentor and or coach direct reports.
5. Administer the Appeal settlement process as follows:
- i. Prepare and document pre-hearing analyses and preparatory case work. Include any complex matters, in particular, those involving legal interpretation with great revenue significance.
 - ii. Assist in conducting hearings, summoning witnesses and marshalling 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 case reports on hearing proceedings which include the following:
 - Facts which support the assessment/valuation/dispute;
 - Analyses and findings supportive of conclusions drawn;
 - The recommended outcome of the Appeal/Dispute is in accordance with the Law.
 - vi. Write superior Notices of Decisions, outline appropriate Legislative provisions with a fitting evaluation of the evidence.

- vii. Conduct a first review of assigned, recommended Notices of Decisions and provide feedback on the quality and veracity of said recommendations.
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 Workshops for professional and technical knowledge-sharing and staff development.
10. Collaborate with fellow Manager Appeal to foster teamwork, share experiences and knowledge which will contribute to superior efficiency in case resolution.
11. Perform any other related duties which are assigned by the Director.

Departmental Human Resource Responsibilities

1. Provide leadership and guidance to direct reports by respecting the vision and motivating them towards achieving all goals, while living up to the RAD's Core Values.
2. Demonstrate and demand the highest standards of ethical and moral conduct from direct reports.
3. Manage the welfare and development of direct reports through the timely preparation of and feedback to performance appraisals. Recommend any appropriate training and development programmes.
4. Monitor and evaluate each direct report's performance with respect to achieving their agreed, individual goals and targets.
5. Provide guidance to direct reports through coaching, mentoring and training. Assist and support as and when needed.

6. Ensure that proper working conditions exist for direct reports.

Customer Service Responsibilities

1. Implement agreed customer service principles, standards and deliverables, as required.
2. Ensure that all team members' responsibilities with respect to customer service, are respected, upheld and reported.
3. 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. An appropriate contribution to the Appeals component of the RAD's Strategic Plan.
2. The process for Hearings is implemented through direct contact and in accordance with agreed timelines.
3. Case files are created and updated, activities recorded in accordance with established rules, regulations and legal requirements.
4. Recommended and approved Notices of Decision are prepared in accordance with established guidelines and presented within an agreed timeframe.
5. Cases are completed within specified and agreed timelines as well as established guidelines.
6. An agreed number of Internal Workshops and any special assignments are convened and carried out accordingly.
7. Analyses and reports based on findings are prepared and presented and are supported by accurate, timely and comprehensive research and analysis.

8. The tenets of integrity, confidentiality and sensitivity are evident while duties are being conducted.
9. The Unit's output demonstrates that they are guided by policies, procedures and service standards which are in accordance with the Citizens Charter.
10. Efficient, motivated and productive staff, who are trained in accordance with established standards and guidelines.

REQUIRED KNOWLEDGE SPECIFIC TO THE POSITION

1. Expert knowledge of Revenue Administration, including Revenue Laws and related precedents.
2. A comprehensive knowledge of relevant, International Principles governing Accounting, Auditing, Commerce, Customs, Trade and Law.
3. A working knowledge of the following:
 - i. Judicial procedures and the Rules of Evidence.
 - ii. International Taxation treatments with special emphasis on Double Taxation Agreements.
 - iii. Related, investigative policies, methods and objectives.
 - iv. The strategic goals and objectives of the MOFP and the RAD.
4. Some knowledge of and experience in related GOJ administration processes.

REQUIRED SKILLS & COMPETENCIES

1. Excellent management, leadership and organizing skills, able to appropriately manage multiple activities simultaneously.
2. Excellent analytical, problem solving, time management and communication 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. Possess high ethical conduct, confirmed integrity and is open to change.
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** ACCA Level III, or equivalent. **AND**
- A minimum of eight (8) years of 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:

- Recommend leave, disciplinary action, recruitment and promotions for direct reports, in accordance with established policies and procedures.

- 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 appropriate changes in standards, policies and procedures.

CONTACTS	Nature of Contact
<i>Internal</i>	
Commissioner/Deputy Commissioner	Providing relevant progress reports and receiving instructions/guidance.
Head of Legal Services/Legal Officer	Consultation on legal issues.
Assistant Commissioner	Providing coaching and supervision.
Director Administration/ Executive/Senior Secretary/	Obtaining administrative services.

Records Officer	Acquisition/retrieval/uploading /research/case documentation and other reference material.
Other Staff within the Division and the Ministry	As necessary for the performance of duties.
External	
Revenue Authorities/ Representatives	For co-ordination, obtaining information and evidence relevant to the disputed issues; instructing as necessary.
Appellants/ Legal, Accounting and other Representatives	For co-ordination, obtaining information and evidence relevant to the disputed issues; instructing as necessary.
Third Parties/ Witnesses	Obtaining evidence and issuing summons.
Professional organizations/ Conferences/ Government Agencies/ General public	Educating and obtaining feedback about the appeals process.