

<b>Ministry:</b>	Ministry of Revenue and Custom
<b>Division:</b>	Compliance Improvement
<b>Section:</b>	Audit & Investigation
<b>Location:</b>	Tongatapu
<b>Position:</b>	Revenue Officer Graduate
<b>Position Number:</b>	MORC L -
<b>Reports to:</b>	Senior Assistant Deputy CEO
<b>Band:</b>	L
<b>Salary:</b>	\$22,133 - \$33,194
<b>Important Note:</b> <i>“This position is subject to rotation to similar roles within the same division and across other divisions of MORC, as directed by the Chief Executive Officer, providing dynamic career development opportunities”</i>	
<b>Job Purpose</b>	<p><b>Ministry Profile Statement:</b> The Ministry of Revenue and Customs is mandated to set and implement tax policy to collect vital tax revenue, facilitate cross border trade and ensure security of our borders by combating illicit trade and travel.</p> <p><b>Job Purpose:</b> Assist the PRO and SRO with their complex audits as well as conduct own tax audits and investigations to assess compliance with tax legislation</p>
<b>Accountabilities / Outcomes</b>	<ul style="list-style-type: none"> <li>• Assist PRO and SRO in conducting complex tax audits</li> <li>• Conduct individual tax audits and investigations to assess taxpayer compliance with tax legislation</li> <li>• Ensure audits are conducted efficiently and effectively, following best practices and using relevant policies and tools (e.g RMS)</li> <li>• Identify risks or issue during audits and discuss these with the direct supervisor</li> <li>• Provide timely and accurate reports on audit outcomes, including identifying barriers to results and suggesting solutions</li> <li>• Ensure proper handover and communication with the Debt Section on audit completion, including any new debt identified</li> <li>• Use allocated resources effectively to complete audits within deadlines</li> <li>• Optimize voluntary compliance opportunities where applicable</li> <li>• Work collaboratively with internal and external stakeholders, utilizing relationship skills to achieve agreed outcomes</li> <li>• Share knowledge and information in a way that meets internal or external customer needs</li> </ul>
<b>Person Specification</b>	
<b>Skills and Abilities</b>	<p><b>Mandatory:</b></p> <ul style="list-style-type: none"> <li>• Well-developed auditing skills including ability to analyse financial documents, business accounting software, transactions and records to identify discrepancies and non-compliance</li> </ul>

	<ul style="list-style-type: none"> <li>• Very good verbal and written communication, including negotiation skills</li> <li>• Very good understanding of taxation legislation, audit procedures</li> <li>• Attention to detail and accuracy in preparing documentation and audit reports</li> <li>• Sound strategic thinking - identifying compliance risks and assisting in the development of strategies, practice and operational initiatives, to improve the tax compliance of taxpayers</li> <li>• Good understanding of the Revenue Management System</li> <li>• High level of professionalism, integrity and ethical behaviour.</li> </ul>
<b>Qualifications and Experience</b>	<p><b>Mandatory:</b></p> <ul style="list-style-type: none"> <li>• Bachelor's degree with no working experience</li> <li>• Diploma Certificate with at least 2 years' experience in a similar role or at least 3 years relevant working experience</li> </ul> <p><b><u>Qualifications acceptable for this role must be in Accounting, Economics, Finance, Business Studies, Information Technology, Computer Science, Commerce, Financial Management, Policy, Taxation, Management, Mathematics, Auditing, or Arts from a recognised educational institution.</u></b></p>
<b>Authorised by (sign and date)</b>	
<b>Chief Executive Officer:</b>	<p>Name:</p> <p>Signature:</p>
<b>Deputy CEO</b>	<p>Name:</p> <p>Signature:</p>
<b>Revenue Officer Graduate</b>	VACANT