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| **Ministry:** | **Revenue & Customs**  |
| **Division:** | **Tax Compliance and Improvement Division**  |
| **Section:** | **Audit and Investigation**  |
| **Location:** | **Nuku’alofa** |
| **Position:** | **Senior Revenue Officer**  |
| **Position Number:** | **K-007** |
| **Reports to:** | **Senior Assistant Deputy CEO (SADCEO)** |
| **Band:** | **K** |
| **Salary:** | **$24,226 - $36,339** |
| **Job Purpose** | **Ministry Profile Statement:** The Ministry of Revenue & Customs is the main agency of the government tasked to collect revenue efficiently and effectively for the Government of Tonga, to fund required goods and services for the people of Tonga. The Ministry is also responsible for continued assessment of the essential functions and processes of cross border security and facilitation of trade and travel. **Job Purpose:** To assist the SADCEO of the Audit & Investigation Section to ensure that ALL tax types’ returns are assessed in a timely manner and in accordance to the Tax Laws and Regulations. This job will also assist in the reviewing and auditing of all tax types either Full or Limited scope, CT Refund, CT/IT analysis and Risk profiling of informal taxpayers.  |
| **Accountabilities / Outcomes** | * Develop a thorough understanding of business processes in scope for assigned audits
* Identify and document inherent risk and controls within the audit processes
* Effectively conduct the assessing and reviewing of the Team’s operation according to regulation and work processes
* Assist in planning and supervising the Section’s function in consultation with SADCEO and DCEO
* Identify businesses declaring losses or unrealistically low income
* Prepare audit plan for CT/IT analysis with significant variances in sales and expenses with no reasonable grounds.
* Assist in designing work plan to process CT refunds, Objection on a timely manner.
* Assist in reviewing the team member’s audit cases and discuss issues and problems with team members
* Work with staff to mentor and provide an overview of all steps in the audit process
* Lead in the initial assessment of provisional and companies’ income tax returns for both small and large businesses
* Conduct the spot check for income and consumption tax with accordance to plan
* Review CT refunds, request supporting documents relating to CT refunds applications, discuss with taxpayers regarding any tax issues then prepare report and submit to Supervisor for review and approval
* Ensure issuance and delivery of default assessments within specified timeline and adherence to Tax Laws, regulation and policies.
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| **Person Specification** |
| **Skills and Abilities** | **Mandatory:*** Looks for ways to demonstrate innovation and initiative in work areas
* Excellent interpersonal skills for liaising with non-compliance taxpayers
* Accepts responsibilities, and acknowledge problems or mistakes and commits necessary corrective action
* Excellent communication skills
* Strong technical and analytical skills
* Advanced Excel skills

**Desirable:*** Excellent knowledge of the current Tax Revenue legislation and policies
* Good decision-making skills
* Be highly organised and able to manage your own schedule and workload
* Intuitive and proactive
* Sound knowledge of the current revenue management system
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| **Qualifications and Experience** | **Mandatory:*** Post Graduate Diploma with no working experience
* Bachelor’s degree with at least 2 years’ experience in a similar role or at least 3 years relevant working experience
* Diploma certificate with at least 3 years’ experience in a similar role or at least 8 years relevant working experience

**Qualifications acceptable for this role must be in Accounting, Finance, Business Studies, Economics, Human Resources Management, Professional Accounting, Law, Media, Education, Information Technology, Information System, Management, Data Analysis, Commerce, Mathematics, or Auditing from a recognized educational institution.** |
| **Authorised by (sign and date)** |
| **Supervisor**  | Name: Signature & Date:  |
| **Deputy CEO** | Name: Signature & Date:  |
| **CEO** | Name: Michael Cokanasiga Signature & Date:  |
| **Employee** | Name: VACANTSignature & Date:  |