MINISTRY OF FINANCE AND ECONOMIC MANAGEMENT
GOVERNMENT OF THE COOK ISLANDS
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JOB DESCRIPTION

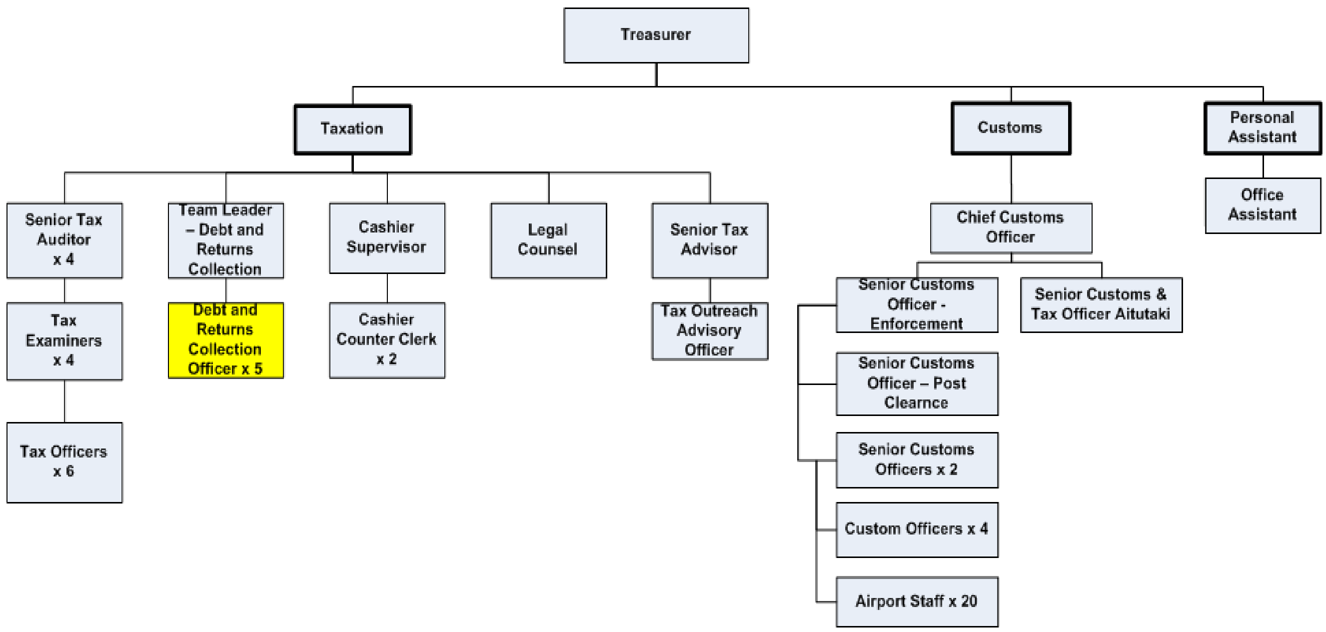
Job Title:	Debt & Returns Collection Officer
Division:	Revenue Management
Responsible To:	Team Leader – Debt and Returns Collection
Responsible For:	
Job Purpose:	The key objective of your role is to manage the recovery of outstanding tax debt (including Customs duties) and tax returns of individuals and businesses for MFEM.
Job Band:	S6 Band F
Date updated:	1 June 2017

AGENCY VISION

"MFEM shall be a competent and professional organisation, inspiring public trust in managing public finances in pursuit of our national development aspirations"

"We will act without fear or favour to collect revenue which pays for our Cook Islands way of life".

ORGANISATIONAL STAFFING STRUCTURE



KEY RESULT AREAS (KRA'S)/OUTPUTS

KRAs for this position(maximum of 6)	Key Performance Indicators*(use SMART principles)*
KRA 1: Customer focus • Respond to the needs of internal and external customers & take responsibility for ensuring follow up action. • Project a positive public image for RMD. • Identify better ways of doing things to provide continuously improving customer service. • Proactively and responsively manage relationships with key customer / community groups. • Provide support to staff and colleagues and discuss difficult customer interactions with the aim of coaching them and to learn from them.	• Advise taxpayers and importers of outstanding debt and returns through a range of mediums. • Manage debt (including outstanding returns) case relationships effectively. • Provide a professional, quality service as set out in the Taxpayer Charter such that: - The right information is given the first time - All commitments of action are met - All acts and tasks are conducted to a high standard - Appropriate questions are asked to identify concerns and underlying problems - Issues are escalated at the appropriate time - Information is treated as confidential • Tailor service to appropriately meet the diverse needs of customers and the level of their non-compliance. • Respect the rights of colleagues and customers.
KRA 2: Achievement focus. • Achieve the agreed outputs or results within the determined quality standards. • Apply drive, energy and enthusiasm for getting the job done. • Take personal responsibility for making things happen. • Show commitment to improving results, identifying and developing opportunities for improving systems and processes • Encourage others to do the same. • Understand the processes needed to do the job effectively and why these processes are used to achieve the desired results. • Demonstrate flexibility and adaptability in approach to work. • Reinforce Revenue Management's values through leading by example in actions and words. • Act with integrity at all times • Adopt a positive approach to change and be prepared to develop and try new ways of	• Effective co-ordination of risk projects allocated to achieve expected outcomes and results. • Assigned tasks completed to agreed standards. • Effective management of time. • Follow up on cases that is due for progression • Delivery of agreed priorities is frequently monitored and reported to Team Leader as required. • Take personal responsibility for own development, setting challenging development goals. • Seek feedback on own performance, accepting constructive criticism without becoming defensive. • Acknowledge mistakes, and learn from them, so that they are not repeated. • Ensure attendance to all relevant training applicable to your job. • Maintain a current knowledge of practices, trends and important information relevant to own area of work, both from within Revenue Management and wider field. • Follow and support work practices that promote personal wellness.

doing things. • Keep up to date with technology and business tools relevant to the role. • Maintain an appropriate level of e-literacy, including the ability to use a PC and common applications. •	
KRA 3: Analysis and Decision Making. • Make sense of large amounts of information, getting to the heart of the problem quickly. • Make effective and timely decisions based on consideration of the facts and alternatives available. • Analyse problems from different points of view. • Consult with tin making decisions whenever appropriate. • Accept responsibility for own decisions. • All decisions are consistent with and support broader organisational goals, legislative requirements and departmental policies. • Develop and explain the reasoning behind judgements, conclusions and decisions.	• Writing reports and submissions documenting outcomes and recommendations based on current tax laws, policies and current strategies • Take appropriate recovery or/and travel prohibition action where a taxpayer has failed to pay or has defaulted payment arrangement.
KRA 4: Communication • Accurately and clearly convey timely information and ideas, using a style and manner of presentation which meets the diverse needs of the audience. • Treat people with respect and courtesy recognising their needs and views. • Deal with people in an honest and straight forward manner. • Present effective arguments to influence others and achieve negotiated solutions. •	• Ensure communication is in accordance with PSC and RMD Code of Conduct. • Letters, faxes, e-mails and working papers meet the quality standards i.e.complete, correct, clear, timely, and appropriately referenced. • Demonstrate active listening skills (e.g.paraphrasing, attentive, receptive). • Communication is respectful and professional. • Maintain the integrity of the tax system at all times • Communication assists the customer to understand and comply with their future obligations.

WORK COMPLEXITY

Indicate most challenging problem solving duties typically undertaken (3-4 examples):	
1	Time Management – Planning and exercising conscious control over the amount of

	time spent on specific cases/task.
2	Problem Solving – finding solutions to difficult or more complex debt and/or return issues within the parameters of respective tax laws and accounting policies
3	Technical Skills and initiatives – understanding legal processes
4	Communication Skills – Deal with difficult people in an honest, straight forward and professional manner. Present effective arguments to influence others and achieve effective negotiated solutions.

Internal	**Nature of Contact**	**External**	**Nature of Contact**
Treasurer	Medium – Seek approval to progress enforcement of debt and return cases	Tax/Custom Debtor/Non-filers	Negotiation – Advise debt and outstanding returns status and assisting with compliance and taking further action for non-compliance
Team Leader Debt and Returns	Heavy –progress on allocated cases report on day to day work progress and seek advice	Tax Agents	Negotiation - Advise debt and outstanding returns status of their clients
Senior Tax Auditors	Medium – take on debt and return collections before and after audits	Custom Agents	Negotiation - Advise debt and outstanding entry status of their clients
Tax Officers/Examiners	Medium – take on debt and return collections before and after audits	Financial Institutes	Promoting – request financial information and issuing deduction notices
Tax Outreach Advisory officer	Medium – refer cases that require advise on preparing and submitting of tax returns	Ministries	Routine – requesting information relating to tax
Customs	Medium – request travel movements information and submitting arrival and departure alerts	Tax System Administrator New Zealand	Routine- identifying issues with Tax Administration System And requesting advance reports
		Airlines/Vessels	Routine – Issuing travel prohibition notices

AUTHORITY

Authority levels expressed in terms of routine expenditure, granting loans, and recruiting and dismissing staff. (*Explain the authority if any*)

Financial	
Staff	
Contractual	Payment arrangements can be entered into with taxpayers involving outstanding tax of less than $5,000.

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)*

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)
Holds a Diploma in Accounting/Tax	Degree in Accounting/Tax and Economics

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)
4+ years Debt Collections or Accounting role	6+ years in Tax Debt Collections and Accounting role

As an employee of Revenue Management you work under delegation from the Collector. This means you are expected to:

- Maintain the integrity of the tax system at all times.
- Work within the law with honesty, integrity, openness to scrutiny and concern for the public interest.
- Comply with Revenue Management's policies and not do anything which might bring Revenue Management and the public service into disrepute.
- Respect the rights of colleagues and customers.
- Provide a professional service at all times to the Minister, the public and your colleagues.
  - Take all practicable steps to prevent personal injury and illness in the workplace; and

Personal tax affairs clearance (essential):
You have the same rights and responsibilities as any other taxpayer. However, as an employee of Revenue Management and for the purposes of integrity, you are required to be **beyond reproach** in the way you conduct your personal tax affairs. This means you are to comply strictly with all requirements of the legislation administered by Revenue Management. As part of this requirement checks will be made against your tax records to confirm:

- All tax returns are up to date, or under an agreed arrangement with Revenue Management;
- All outstanding debts have been paid in full or under an agreed arrangement;
- No involvement or association with, omission of income or with any type of tax evasion or avoidance arrangement, nor encouraging any other party to do the same.

Failure to pass a personal tax affairs clearance will make your application void and ineligible for successful appointment within Revenue Management.

Note: A Police background check will be required from the successful application from their current country of residence.

KEY SKILLS /ATTRIBUTES/JOB SPECIFIC COMPETENCIES

Level of ability required for the job	
Expert	• Accounting & Financial Management • Problem solving/judgment skills. • Legal compliance process
Advanced	• Time Management Skills. • Negotiation, Consultation and Facilitation skills. • Understanding of legislation, regulations and standards
Working	• Proficiency in English and Maori. • Written and oral communication skills. • Proficiency with Computer Software: Microsoft Word, Excel and Outlook.
Awareness	• Process of Government

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