



REVENUE MANAGEMENT DIVISION  
MINISTRY OF FINANCE AND ECONOMIC MANAGEMENT  
GOVERNMENT OF THE COOK ISLANDS

PO Box 120 Rarotonga Cook Islands Phone (682) 29-365 www.mfem.gov.ck

## JOB DESCRIPTION

<b>Job Title:</b>	Processing Officer
<b>Division:</b>	Revenue Management Division
<b>Responsible To:</b>	Team Leader – Taxpayer Services
<b>Responsible For:</b>	Nil
<b>Job Purpose:</b>	This role is responsible for processing of all tax returns accurately and within a timely manner into the Cook Islands Tax System (Revenue Management System)
<b>Job Classification:</b>	S3 Job Band C
<b>Date updated:</b>	25 August 2020

## AGENCY VISION

To be the leading revenue and border management organisation in the Pacific.

## ORGANISATIONAL STAFFING STRUCTURE

The organisation structure has been annexed to this job description.

## KEY RESULT AREAS (KRA'S)/OUTPUTS

KRAs for this position (maximum of 6)	Key Performance Indicators (use SMART principles)
<b>1. Accuracy &amp; Timeliness</b> <ul style="list-style-type: none"><li>Ensure the accuracy and timeliness of all tax returns and registrations</li></ul>	<ul style="list-style-type: none"><li>Process all tax returns within a timely manner</li><li>Process all tax returns accurately</li><li>Update taxpayer information from the tax returns</li><li>Ensure that the notices of assessments and statements are sent once the tax returns have been processed</li><li>Process all registrations within a timely manner</li><li>Process all registrations accurately</li><li>Send the corresponding the confirmation letters to the appropriate contact points</li><li>Attach all supporting documents and correspondence in the Correspondence tab in the RMS.</li><li>Scan all tax returns and registration applications into RMS.</li></ul>
<b>2. Customer Focus</b> <ul style="list-style-type: none"><li>Respond to the needs of internal and external customers &amp; takes</li></ul>	<ul style="list-style-type: none"><li>Assist with counter enquiries and telephone during peak periods of the tax calendar.</li><li>Manage relationships effectively.</li></ul>

<p>responsibility for ensuring follow up action.</p> <ul style="list-style-type: none"> <li>• Project a positive public image for RMD.</li> <li>• Identify better ways of doing things to provide continuously improving customer service.</li> <li>• Proactively and responsively manage relationships with key customer / community groups.</li> <li>• Provide support to colleagues and discuss difficult customer interactions with the aim to learn from them.</li> </ul>	<ul style="list-style-type: none"> <li>• Provide a professional, quality service as set out in the Taxpayer Charter such that: <ul style="list-style-type: none"> <li>○ The right information is given the first time</li> <li>○ All commitments of action are met</li> <li>○ All acts and tasks are conducted to a high standard</li> <li>○ Appropriate questions are asked to identify concerns and underlying problems</li> <li>○ Issues are escalated at the appropriate time</li> <li>○ Information is treated as <b>confidential</b></li> </ul> </li> <li>• Tailor service provided to appropriately meet the diverse needs of customers.</li> <li>• Respect the rights of colleagues and customers</li> </ul>
<p><b>3. Communication</b></p> <ul style="list-style-type: none"> <li>• Accurately and clearly convey timely information and ideas, using a style and manner of presentation which meets the diverse needs of the audience.</li> <li>• Treat people with respect and courtesy recognising their needs and views.</li> <li>• Deal with people in an honest and straight forward manner.</li> <li>• Present effective arguments to influence others and achieve negotiated solutions.</li> </ul>	<ul style="list-style-type: none"> <li>• Ensure communication is in accordance with PSC and RMD Code of Conduct.</li> <li>• Letters, faxes, e-mails and working papers meet the quality standards ie. Complete, correct, clear, timely, appropriately referenced.</li> <li>• Demonstrate active listening skills (eg. Paraphrasing, attentive, receptive).</li> <li>• Communication is respectful and professional.</li> <li>• Maintain the integrity of the tax system at all times</li> <li>• Communication assists the customer to understand and comply with their future obligations.</li> </ul>
<p><b>4. Self-Management</b></p> <ul style="list-style-type: none"> <li>• Reinforce Revenue Management's values through leading by example in actions and words.</li> <li>• Act with integrity at all times</li> <li>• Adopt a positive approach to change and be prepared to develop and try new ways of doing things.</li> <li>• Keep up to date with technology and business tools relevant to the role.</li> <li>• Maintain an appropriate level of e-literacy, including the ability to use a PC and common applications.</li> </ul>	<ul style="list-style-type: none"> <li>• Take personal responsibility for own development, setting challenging development goals.</li> <li>• Seek feedback on own performance, accepting constructive criticism without becoming defensive.</li> <li>• Acknowledge mistakes, and learn from them, so that they are not repeated.</li> <li>• Ensure attendance to all relevant training applicable to your job.</li> <li>• Maintain a current knowledge of practices, trends and important information relevant to own area of work, both from within Revenue Management and wider field.</li> <li>• Follow and support work practices that promote personal wellness.</li> </ul>

## WORK COMPLEXITY

Indicate most challenging problem solving duties typically undertaken (3-4 examples):	
1	Interpreting various entities financial statements
2	Ensuring that all incoming work follows a strict workflow process to ensure speedy and accurate processing.
3	Ensuring the timeous processing of all incoming tax returns and statements are achieved in line with performance standards.
4	Ensuring that quality control measures are followed limiting rework and the dispatch of incorrect information to taxpayers.

## AUTHORITY

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

<b>Financial</b>	Nil
<b>Staff</b>	Nil
<b>Contractual</b>	Nil

## 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)*

Internal	Nature of Contact	External	Nature of Contact
Team Leader – Taxpayer Services  Information Technology Officer  Tax Staff  Customs Staff	<b><u>Heavy:</u></b> This role requires heavy contact with these internal counter parts to assist with the compliance activities to ensure that these tax returns and registrations are processed accurately and within a timely manner.	Tax Agents  Accountants  Business Owners	<b><u>Routine/ Heavy</u></b> Assist with the day to day queries in relation to a taxpayers accounts.

## 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.

<b>Essential:</b> (least qualification to be competent)	<b>Desirable:</b> (other qualifications for job)
NCEA level 3 in Accounting	NCEA level 3 in Accounting

## 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.

<b>Essential:</b> (least number of years to be competent)	<b>Desirable:</b> (target number of years you are looking for)
<ul style="list-style-type: none"> <li>At least a years' experience in tax administration or accounts/finance role.</li> </ul>	<ul style="list-style-type: none"> <li>At least 2 years' experience in tax administration or accounts/finance role.</li> </ul>

## KEY SKILLS /ATTRIBUTES/JOB SPECIFIC COMPETENCIES

<b>Level of ability required for the job</b>	
<b>Expert</b>	<ul style="list-style-type: none"> <li>Periodic reports of taxpayer services activities and queries.</li> <li>Continually extend personal and professional development and take ownership of this</li> </ul>
<b>Advanced</b>	<ul style="list-style-type: none"> <li>Reconcile, match, assess and revise Company and Trust returns</li> <li>Update company register</li> <li>Prepare tax account statements</li> <li>Think laterally, intuitively, logically and with an inquiring mind.</li> <li>Handle potentially difficult and sensitive situations and not accept conflict personally</li> </ul>
<b>Working</b>	<ul style="list-style-type: none"> <li>Provides information and assistance to help taxpayers comply with their obligations;</li> <li>Ensures a high level of security in the maintenance of taxpayer confidentiality;</li> <li>Use technology tools and resources effectively that support the enquiry and analysis of accounting systems, transactions and data.</li> <li>Works autonomously and self-manage own work programme and in doing so display energy, enthusiasm and drive to achieve timeframes and goals.</li> <li>Work within the law at all times, demonstrating honesty, integrity and openness to scrutiny.</li> </ul>
<b>Awareness</b>	<ul style="list-style-type: none"> <li>Knows and understand taxpayer obligations</li> <li>Knows and understand the secrecy provisions contained in the Income Tax Act.</li> </ul>

As the Processing Officer of Revenue Management Division you work under delegation from the Director of Revenue Management Division.

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 Division's policies and not do anything which might bring Revenue Management Division 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
- Uphold the principles of the Revenue Management Division's Taxpayer Charter.

## PERSONAL TAX AFFAIRS CLEARANCE REQUIRED

You have the same rights and responsibilities as any other taxpayer. However, as an employee of Revenue Management Division 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 Division. 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 Division to get them filed within an agreed timeframe;
- All tax liability which arises must be paid in full or under an agreed Revenue Management Division payment arrangement;
- There has been no involvement, association or promotion of any type of tax evasion or avoidance schemes or arrangements.

Failure to pass a personal tax affairs clearance may make your job application void and ineligible. Alternatively, if you are already employed and not beyond reproach with your tax affairs this may be considered a code of conduct issue and dealt with accordingly.

**Note:** All Revenue Management Division employees must provide a criminal record Police check for each country that has been resided in over the past 15 years. This report cannot be more than 30 day old.

## CHANGE TO JOB DESCRIPTION

Changes to the job description may be made from time to time in response to the changing nature of the Revenue Management Division work environment and operations - including technological or statutory changes.

The Director will inform the Processing Officer in writing before any changes are made and formalised.

**Approved:**

\_\_\_\_\_  
Director of the Revenue Management Division

\_\_\_\_\_  
Date

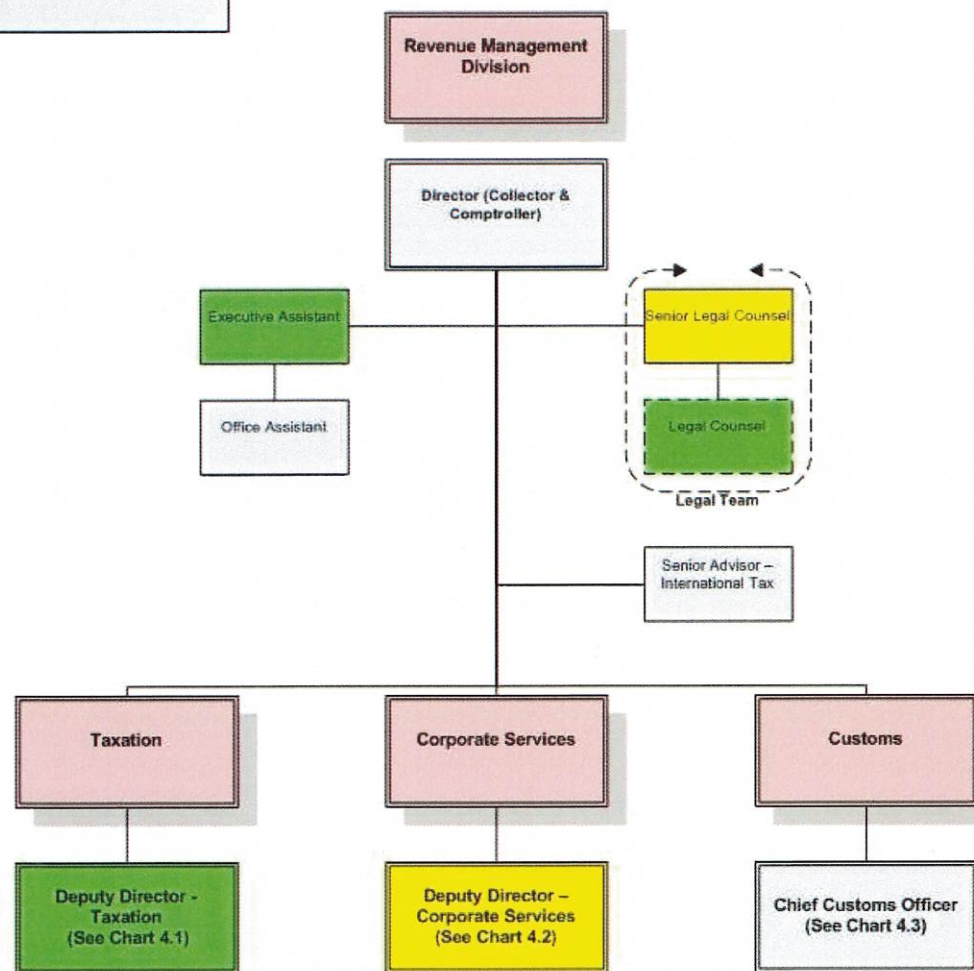
\_\_\_\_\_  
Employee

\_\_\_\_\_  
Date

**MFEM OUTPUT 3: REVENUE MANAGEMENT DIVISION**

Structure  
March 2020

Chart 4



**Note 1:**  
Commissioner responsible for  
Employment  
Functions  
Governance  
Performance Management  
Administration

Approved by:

*[Signature]*  
Public Service Commissioner

Date:

*3 March 2020*

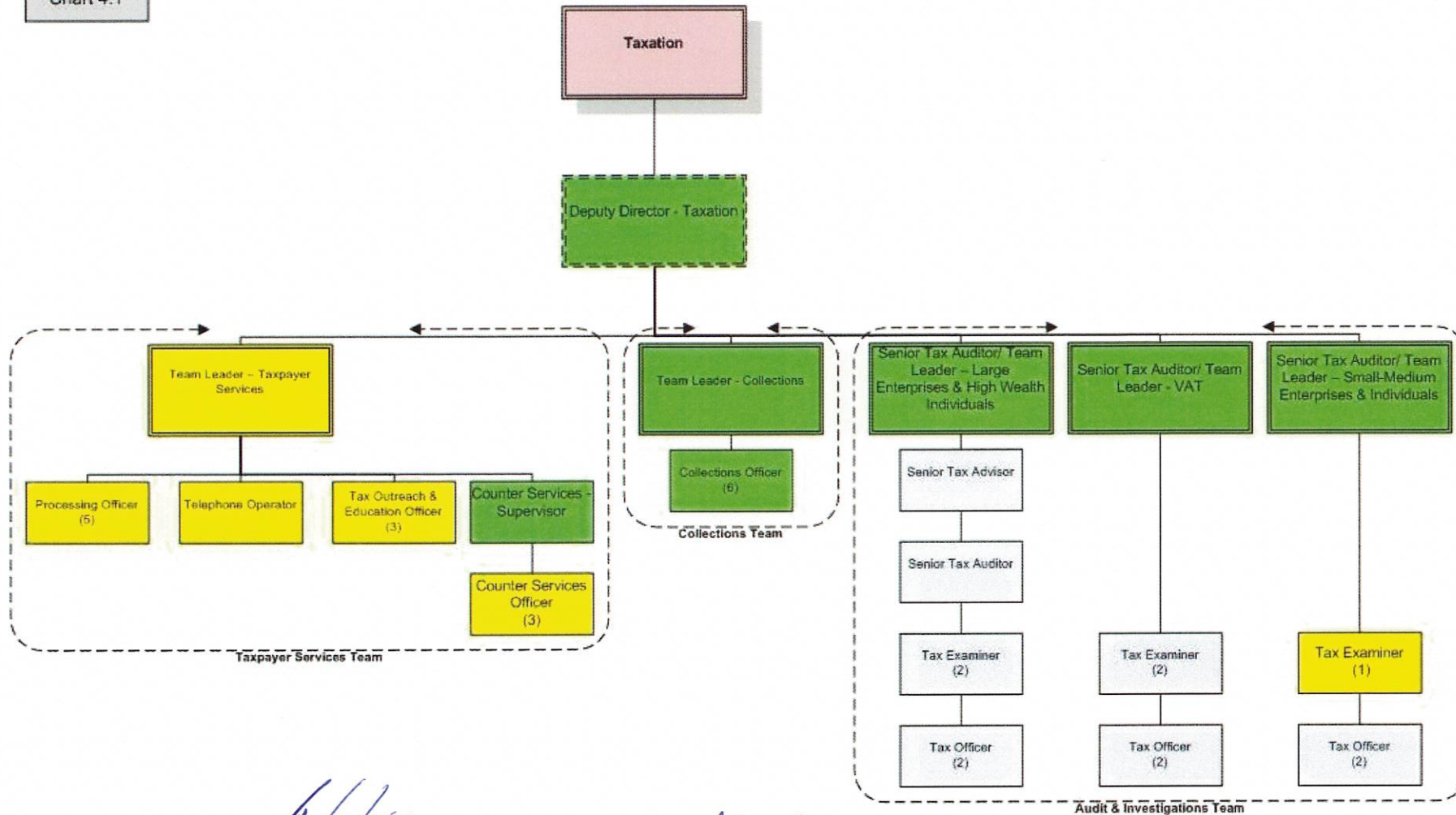
**Note 2:**  
Minister responsible for  
Budget  
Policy Directives  
Advice



**MFEM OUTPUT 3: REVENUE MANAGEMENT DIVISION**

Structure  
March 2020

Chart 4.1



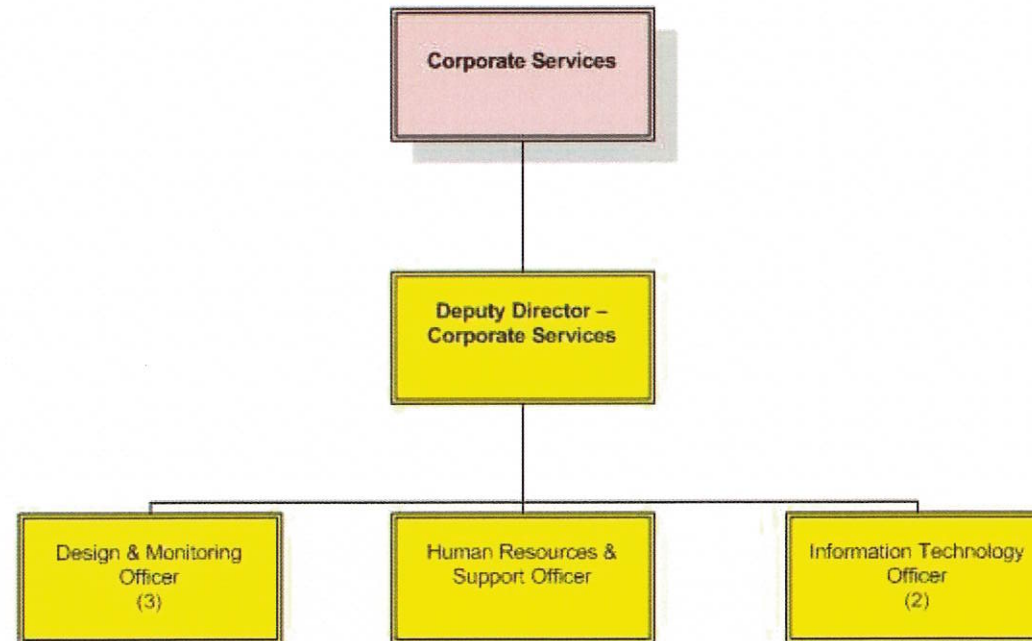
Approved by: *[Signature]*  
Public Service Commissioner

Date: 3 March 2020

**MFEM OUTPUT 3: REVENUE MANAGEMENT DIVISION**

Structure  
March 2020

Chart 4.2



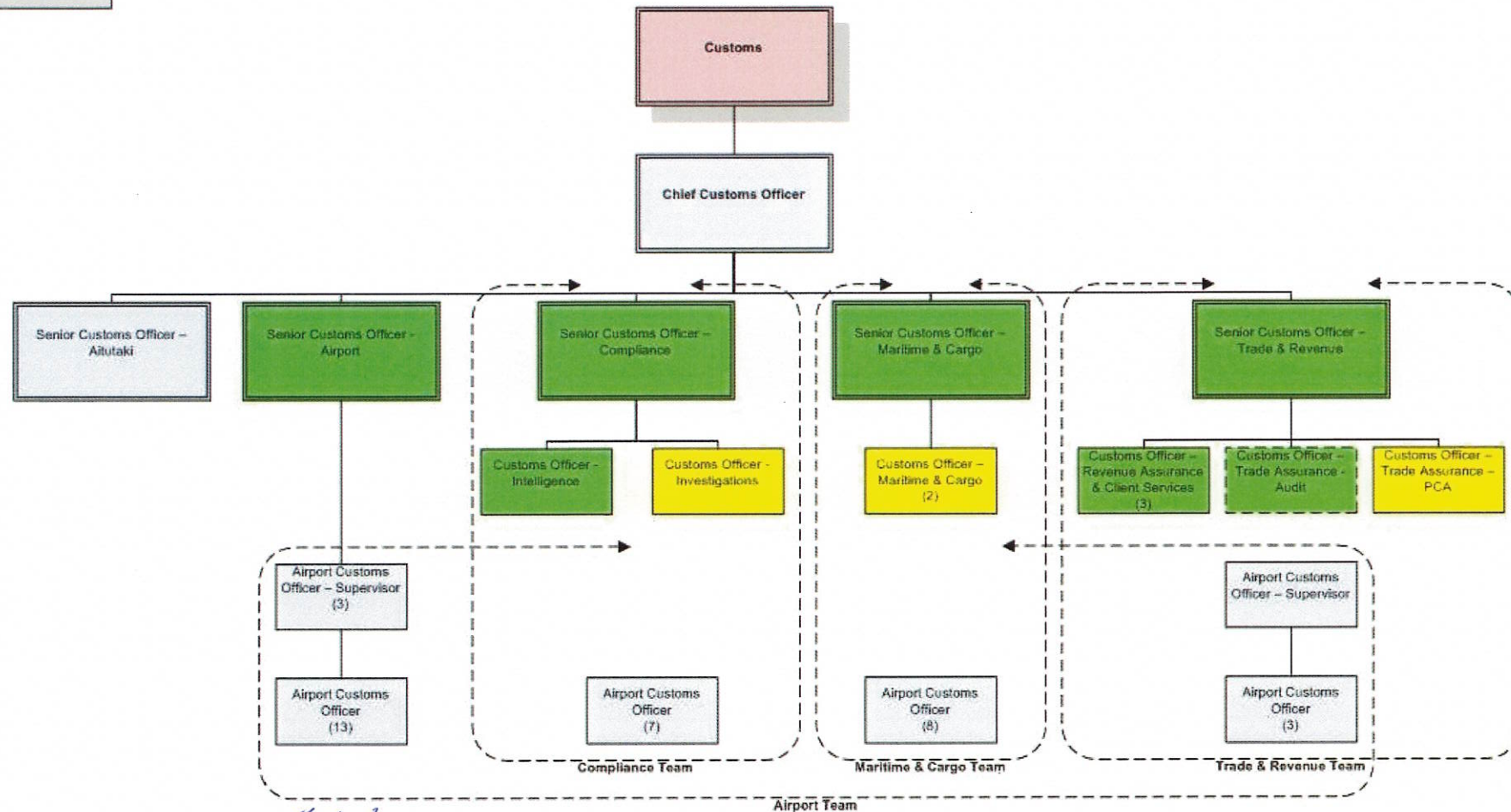
Approved by:   
Public Service Commissioner

Date: 3 March 2020



**MFEM OUTPUT 3: REVENUE MANAGEMENT DIVISION**  
Structure  
March 2020

Chart 4.3



Approved by:   
Public Service Commissioner

Date: 3 March 2020