

JOB DESCRIPTION & SPECIFICATION

Job Title:	Assistant General Manager, Audit (Tax Dispute Resolution)
Classification/ Grade:	Level 8
Functional Area:	Commissioner General Executive Office
Reports to:	General Manager, Tax Dispute Resolution
Manages Directly:	• Audit Manager (Tax Dispute Resolution)
Manages Indirectly:	• Senior Tax Auditors (Tax Dispute Resolution) • Tax Auditors (Tax Dispute Resolution)

This document is validated as an accurate and true description of the job as signified below.

Employee

Date

Head of Division/Unit

Date

Date received in HRM&D Division

Date created/revised

TAJ's Core Values: Integrity Mutual Respect Professionalism Accountability Customer Centric Teamwork

Assistant General Manager, Audit (Tax Dispute Resolution)
Commissioner General Executive Office
Amended November 2021

JOB DESCRIPTION & SPECIFICATION

JOB PURPOSE

To plan, organize, direct and coordinate the activities of the Audit team in Commissioner General Executive Office; oversee the settlement of tax dispute cases and monitors tax dispute and quality review standards to ensure conformance and making recommendations for improvement in the operations of the Branch.

KEY OUTPUTS

- Annual Tax Dispute plan managed and implemented;
- Tax dispute caseloads reviewed, managed and monitored;
- Risk assessments conducted;
- Standard Operating Procedures for tax disputes monitored;
- Tax dispute quality reviewed and maintained;
- Resolution process implemented and monitored;
- Reports prepared and submitted;
- Human resource managed.

KEY RESPONSIBILITY AREAS

Management and Administrative Duties

- Provides leadership, support and guidance to all staff to ensure that the section is effectively managed;
- Guides the development of the Operational and Work Plans, with the supporting budget for the section, ensuring that all the relevant activities to be undertaken and required resources are considered and that expenditures are made within the budgetary allocations;
- Plans, coordinates and directs all the activities of the functional areas;
- Manages and monitors the performance of the section;
- Prepares and submits relevant reports;
- Establishes and enforces standards and rules of professional conduct for staff within the section in order to maintain the highest degree of confidence in its integrity and efficiency;

TAJ's Core Values: Integrity Mutual Respect Professionalism Accountability Customer Centric Teamwork

JOB DESCRIPTION & SPECIFICATION

- Ensures staff is aware of and operates in accordance with all relevant laws and policies;
- Ensures staff has sufficient and appropriate physical resources to undertake their duties efficiently and effectively;
- Develops and maintains effective working relations with external and internal stakeholders ensuring that the section provides a consistently high level of service.

Technical and Professional Duties

- Oversees the reviews tax disputes from taxpayers and/or their representatives to determine whether they are valid in accordance with the laws;
- Ensures that tax disputes in the section are settled on a timely basis;
- Resolves difficult cases which the officers have been unable to settle expeditiously in a fair and impartial manner in the best interest of the taxpayer and the Government;
- Liaises with the Technical specialist to resolve cases that are of a precedent setting nature;
- Recommends changes in legislation necessary for increasing the effectiveness of Tax Administration Jamaica as it relates to the settlement of tax dispute cases;
- Develops quality standards for tax dispute working papers and reports;
- Oversees the maintenance and up-to-date of tax dispute inventory of all tax disputes in the section;
- Monitors the implementation of standard operating procedures for respective locations;
- Provides technical advice to the General Manager, Tax Dispute Resolution on matters pertaining to taxpayers' audits and assessments;
- Advises supervisees on policies, procedures, laws, regulations, court decisions, precedent, accounting principles, auditing techniques and other matters relating to technical and administrative aspects of the work;
- Monitors the reviewing of audits, ensuring international and departmental standards are utilized and maintained;
- Resolves various types of complex issues regarding tax liabilities;
- Conducts random case reviews for quality of work done and takes corrective actions;

TAJ's Core Values: Integrity Mutual Respect Professionalism Accountability Customer Centric Teamwork

JOB DESCRIPTION & SPECIFICATION

- Reviews tax dispute case load and re-assigns cases when necessary;
- Oversees reviews request for the change of tax status as a result of amended tax policy;
- Oversees the investigations of outstanding tax liabilities of customers and recommends or denies the granting of Tax Compliance Certificates (TCC), advising customers of the requirements to receive the TCC;
- Implements and monitors resolution process to resolve taxpayer's complaints;
- Responds to operational tax dispute queries;
- Implements established enterprise risk culture within the section that is aligned to TAJ's enterprise risk management objectives;
- Maintains, manages and provides aggregated reports (Sub-risk Register) on ERM activities under the purview of the section as per required standards;
- Prepares and submits report to the General Manager, Tax Dispute Resolution.

Human Resource Management Duties

- Develops and manages the sections' HR plan that addresses staff requirements and succession planning and liaises with the General Manager;
- Participates in the recruitment of staff for the section and ensures that they are aware of and adhere to the policies and procedures of the Department;
- Conducts periodical reviews of supervisees in accordance with the Work Plan;
- Manages Leave Administration for staff as it relates to Casual, Sick and Vacation Leave;
- Completes final performance assessments and recommends appropriate training and development programmes as necessary;
- Initiates and participates in disciplinary proceedings relating to staff members within the section and implements corrective measures;

TAJ's Core Values: Integrity Mutual Respect Professionalism Accountability Customer Centric Teamwork

JOB DESCRIPTION & SPECIFICATION

PERFORMANCE STANDARDS

This job is satisfactorily performed when:

- The annual tax dispute plan is developed and implemented in accordance with the strategic objectives;
- Case load review is conducted and evaluated in keeping with established standards;
- Risk assessments are conducted and cases prioritized to optimize revenue;
- Tax dispute quality is constantly reviewed to ensure maintenance of standards;
- Problem resolution (grievance) processes to address taxpayers' complaints are implemented and maintained in accordance with the Customer Service Charter;
- Standard Operating Procedures for tax dispute monitored in accordance with stipulated guideline;
- Reports prepared and submitted in keeping with established standard and agreed timelines;
- Human resource policies and procedures are administered equitably and without discrimination.

AUTHORITY TO:

- Approve adjustments to the taxpayers' accounts;
- Recommend changes to tax dispute and Quality Review targets;
- Recommend amendments to TAJ's tax dispute standards;
- Provide tax related advice to internal and external clients;
- Recommend/approve solutions to difficult/complex cases.

CONTACTS	NATURE OF CONTACT
<i>Internal</i>	
Departmental Heads	To provide/receive information
Technical Specialist Unit	Requesting technical advice
Legal Support	Requesting legal advice and opinion

TAJ's Core Values: Integrity Mutual Respect Professionalism Accountability Customer Centric Teamwork

JOB DESCRIPTION & SPECIFICATION

Quality Review Unit	Issues of quality standards
Internal Audit	Regarding audit queries
Management Services	Regarding staff and staff development issues
Compliance	To ensure tax dispute cases are dealt with
<i>External</i>	
Taxpayers	Requesting clarification and provision of information
Taxpayer Appeals Department	To seek clarification of tax disputes
Auditor General's Department	Provide/receive information
Auditing Firms/Accountant	For information on audits conducted

REQUIRED COMPETENCIES

(a) Specific Knowledge

- Excellent knowledge of all the relevant tax laws, regulations and guidelines;
- Excellent knowledge of audit and the applicable auditing standards and techniques;
- Expert knowledge of tax dispute policies and practices;
- Comprehensive knowledge of the FAA Act and other accounting principles, procedures and practices;
- Comprehensive knowledge of Tax Administration Jamaica operations and functions;
- Comprehensive knowledge of the Department's Code of Conduct;
- Working knowledge of computer systems and the relevant applications.

TAJ's Core Values: Integrity Mutual Respect Professionalism Accountability Customer Centric Teamwork

JOB DESCRIPTION & SPECIFICATION

(b) Required Skills and Specialised Techniques

- Excellent planning, organizing and negotiating skills;
- Excellent decision-making, analytical and problem solving skills;
- Excellent communication, interpersonal and team building skills;
- Excellent time management skill;
- Excellent presentation skills.

(c) Qualification and Education

- MSc Degree in Accounting/Business Management/ or other related discipline or the equivalent;
- Diploma in Tax Audit and Revenue Administration (TARA);
- Five (5) years related work experience with at least three (3) years in a managerial position.

WORKING CONDITIONS

- Normal office environment;
- Irregular and extended working hours;
- Numerous critical deadlines;
- Travel (35-40%).

Vision Statement

A World-Class Tax Administration

Mission Statement

To collect the Revenue due in an equitable and cost-effective manner, foster voluntary compliance, provide excellent service to our customers through an engaged and empowered staff.

***TAJ's Core Values:** Integrity Mutual Respect Professionalism Accountability Customer Centric Teamwork*

*Assistant General Manager, Audit (Tax Dispute Resolution)
Commissioner General Executive Office
Amended November 2021*